



NORTH BRANCH —Minnesota—

Kevin Schieber
Mayor

Robert Canada
Councilmember/Acting Mayor

Travis Miles
Councilmember

Kelly Neider
Councilmember

Peter Schaps
Councilmember

**CITY COUNCIL
REGULAR AGENDA
TUESDAY, AUGUST 20, 2024 @ 6:30 PM
CITY HALL, 6408 ELM STREET, NORTH
BRANCH, MN 55056**

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. SPECIAL SESSION ITEMS
 - a. Facilities Study Presentation INFO
 - b. Fire Department Pay INFO
 - c. 2025 FY General Fund Budget and Capital Budget INFO
5. ADJOURNMENT

Since we do not have time to discuss every point presented, it may seem that decisions are preconceived. However, background information is provided to the City Council on each Agenda item in advance from Staff and appointed Commissions; and decisions are based on this information and past experiences. In addition some items may also have been discussed preliminarily at Council Work Sessions. If you are aware of information that has not been discussed, please raise your hand to be recognized. Comments that are pertinent are appreciated. Items requiring excessive time may be continued to another meeting.



Prepared By:
Linda Woulfe, Interim City Administrator
Presenter: Linda Woulfe, Interim City Administrator
Date: 08/08/2024

Board & Commission: City Council

Subject: Facilities Study Presentation

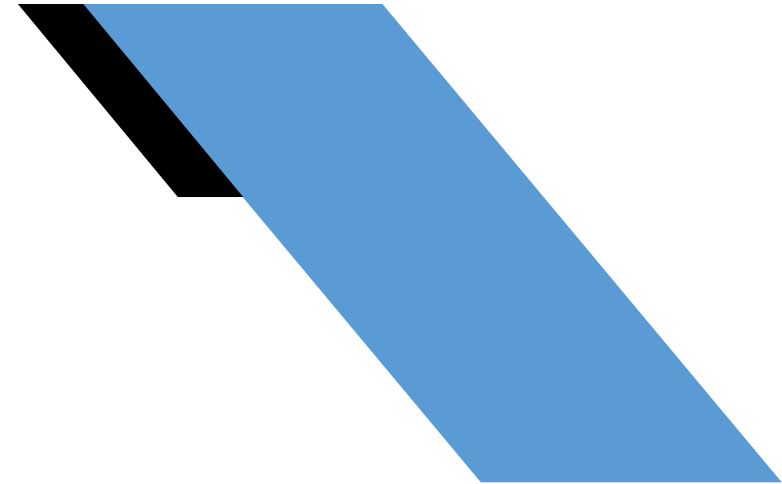
Council will be presented with the Facilities Study.

Voting Requirements:

Voting Options Simple Majority



NORTH BRANCH



City of North Branch

**FACILITY CONDITION
ASSESSMENTS**

Facility Condition Assessment



KRAUS-ANDERSON®

**FACILITY
CONDITION
ASSessment**



**Kraus-Anderson's Facility Condition Assessment including, without limitation all reports, spreadsheets, formats, indexes, etc. are Kraus-Anderson's confidential and proprietary data. Such Project Deliverables shall not be used, shared or reproduced without the express written consent of Kraus-Anderson.

Agenda

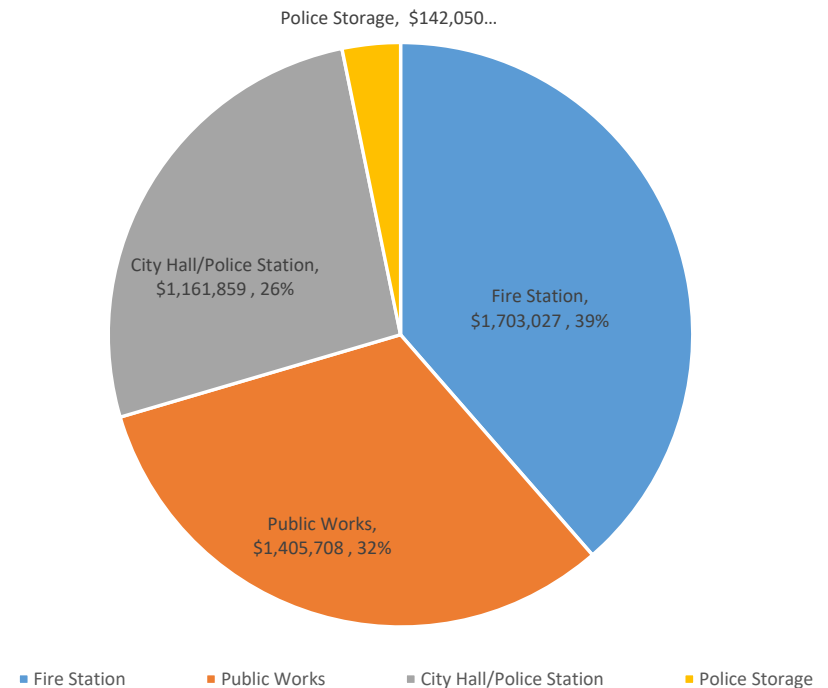
- Executive Summary
- FCI (Facility Condition Index)
- Facility Condition Assessment
- Next Steps
- FCA Deliverables

Executive Summary

- Completed Facility Condition Assessment (FCA) on four (4) city facilities ~ 44K SF
- Identified ~\$4.4M of deferred maintenance needs over the next 10 years
- Fire Station Reaching Critical Age for replacement, is in need of investment
- Public Works Facility has major adequacy & critical life safety needs
- City Hall HVAC regulation issues

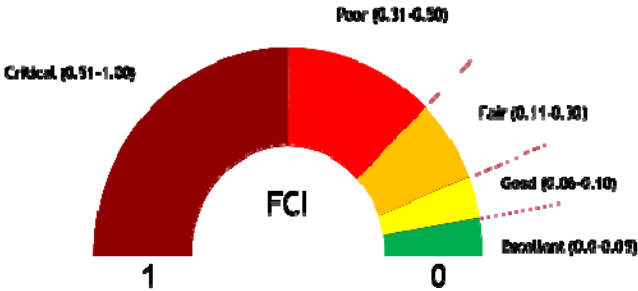
Facility List	Year Built	Facility SF	FCI
City Hall/Police Station	1977/2007	11,400	Fair
Police Storage	1981	3,360	Fair
Public Works	1967/1975/1982	16,803	Poor
Fire Station	2002	12,530	Poor

Percentage Breakdown of Costs per Discipline

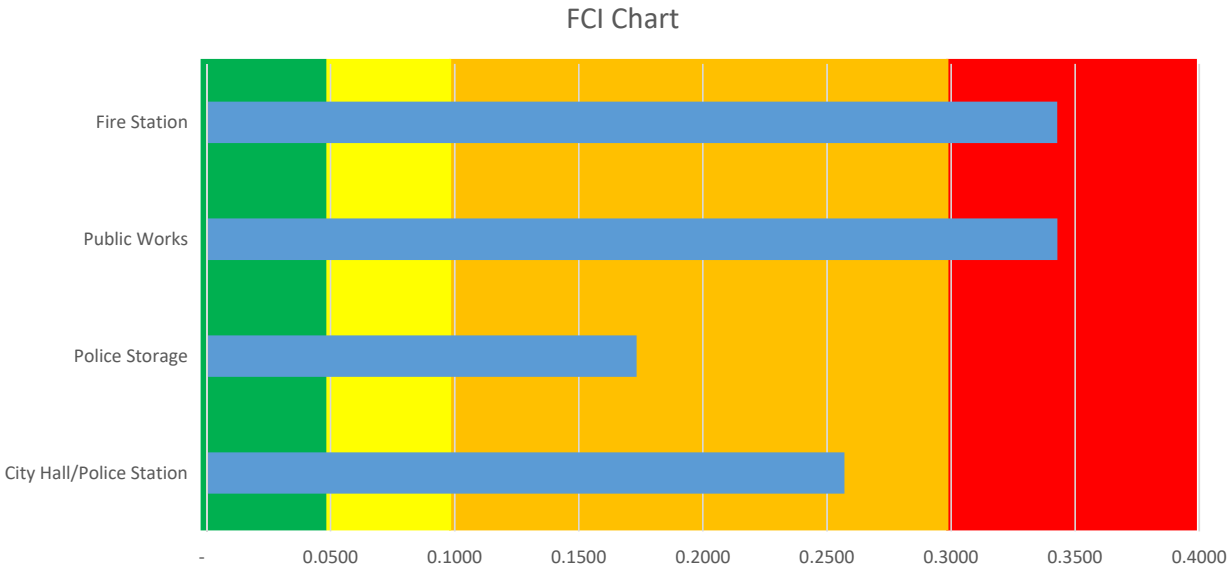


Facility Condition Index (FCI)

$$FCI = \frac{\text{Deferred Maintenance Totals}}{\text{Building Replacement Costs}}$$

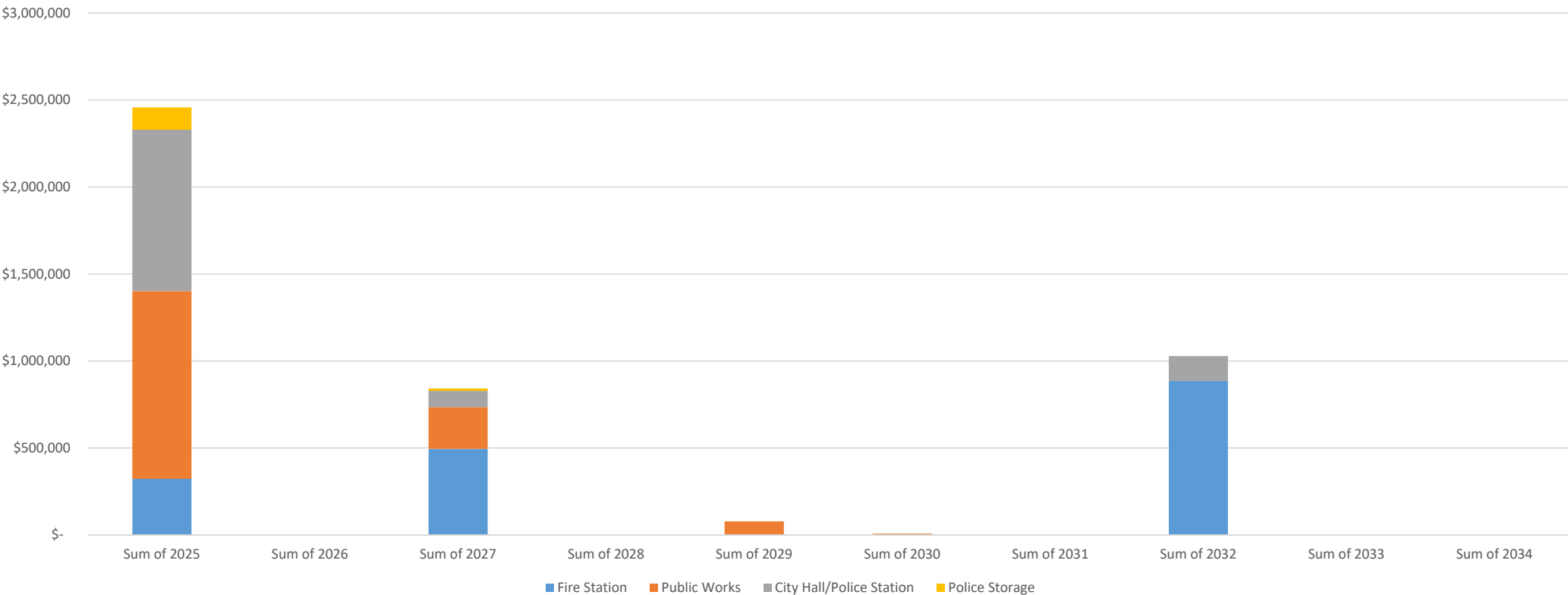


Facility List	Facility SF	Pres. Day Repl. Costs			Building Repl. Cost	10-Year DM Costs	FCI
City Hall/Police Station	11,400	\$	325	\$	3,705,000	\$ 1,161,859	0.2570
Police Storage	3,360	\$	200	\$	672,000	\$ 142,050	0.1733
Public Works	16,803	\$	200	\$	3,360,600	\$ 1,405,708	0.3429
Fire Station	12,530	\$	325	\$	4,072,250	\$ 1,703,027	0.3428

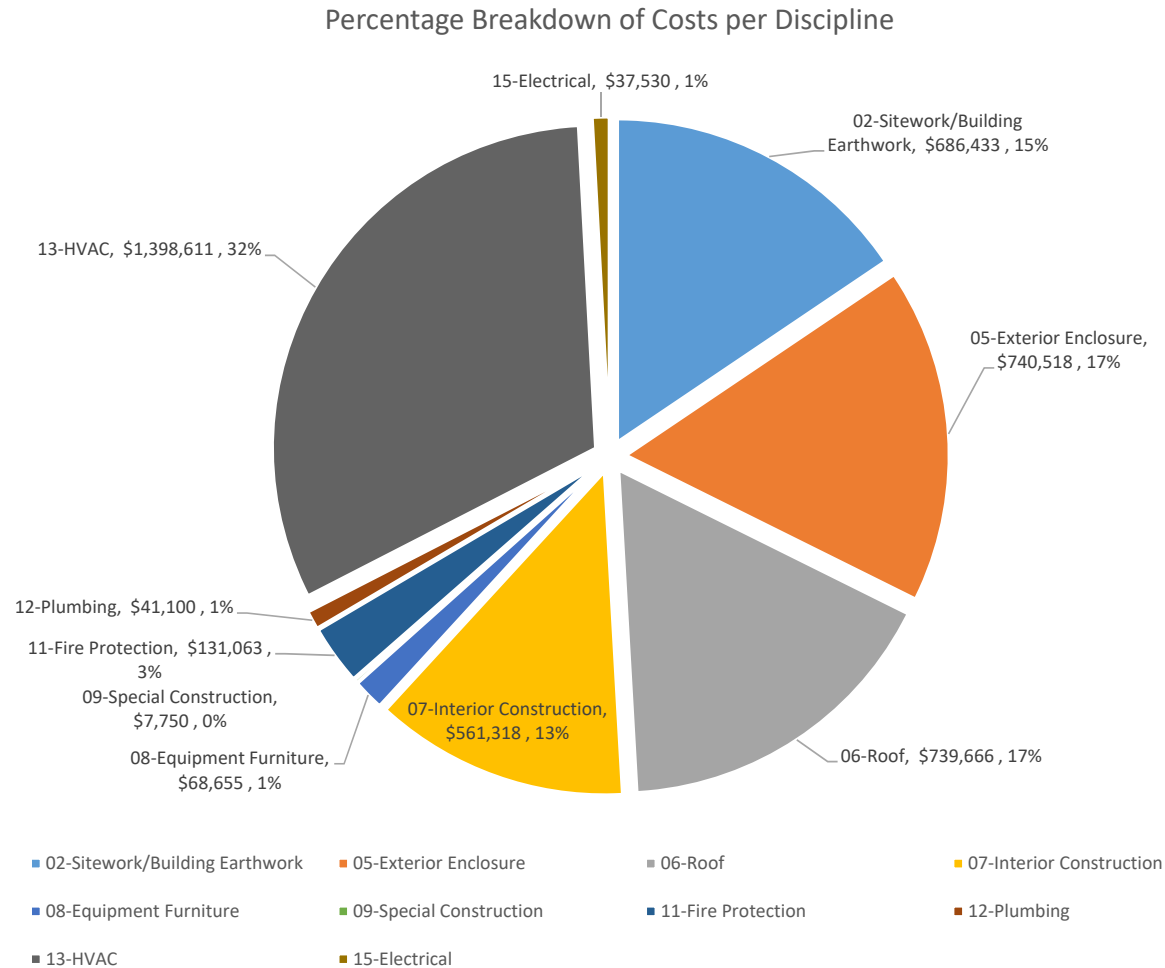


10-Year Annual Plan

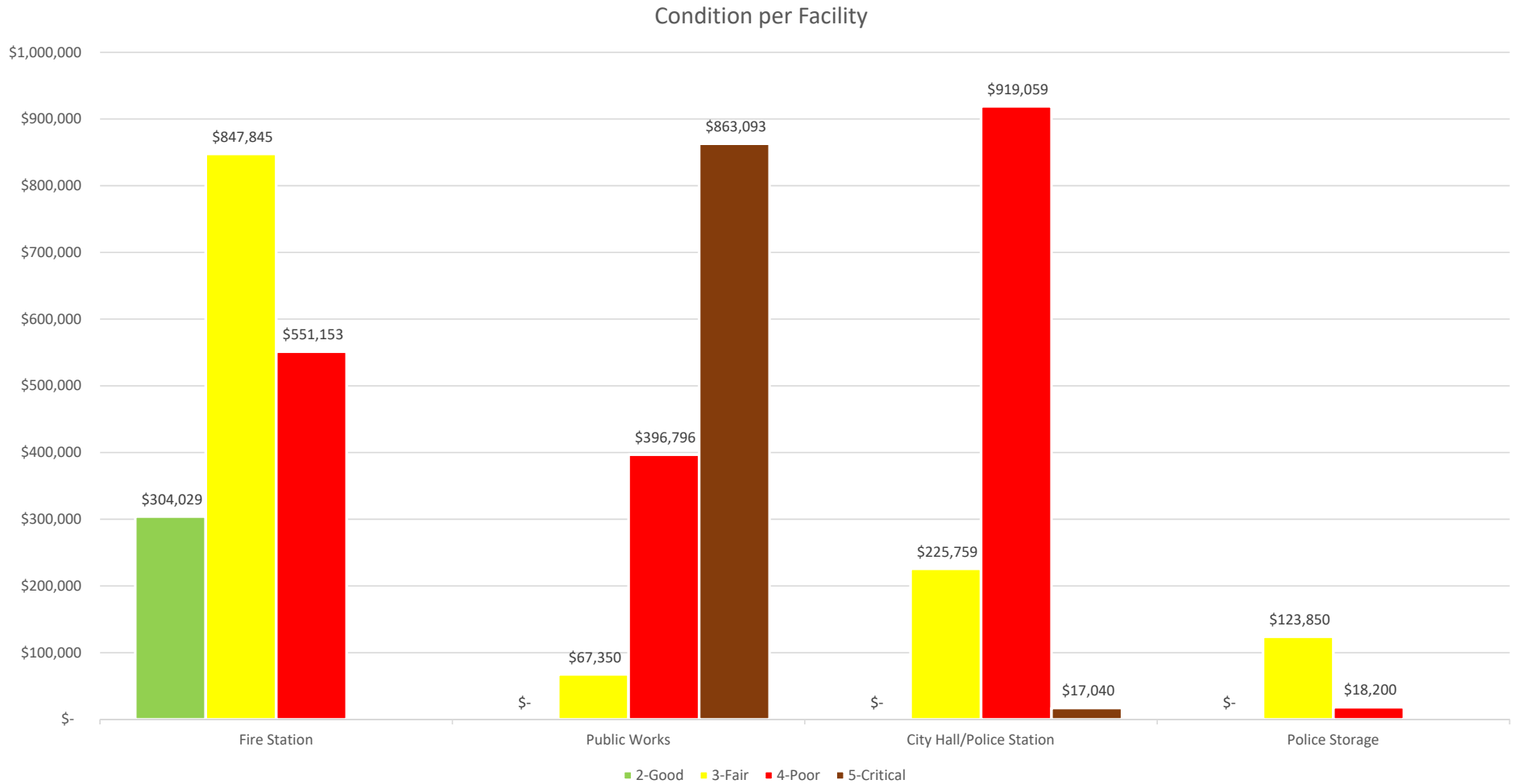
City of North Branch- Expected Annual Facility Maintenance Costs



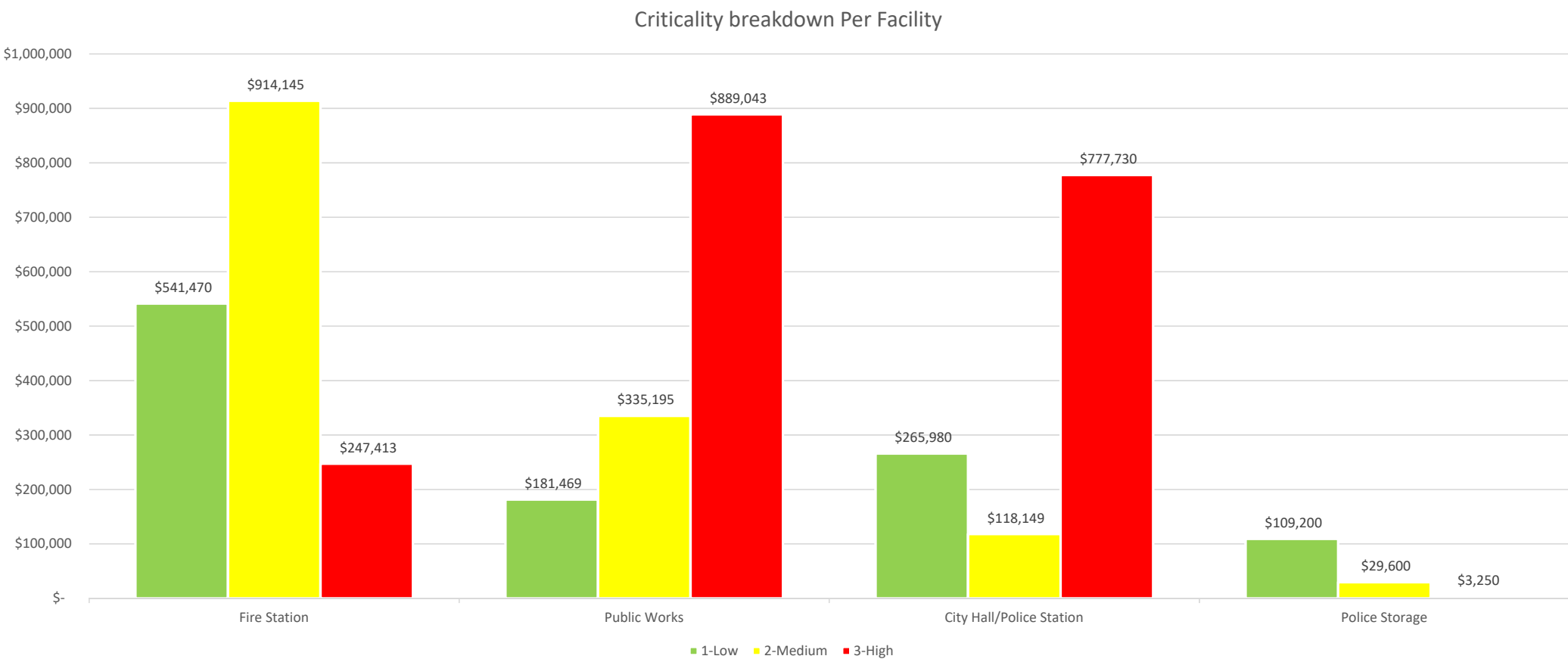
Percentage Breakdown of Costs per Discipline



Condition of Items Per Facility



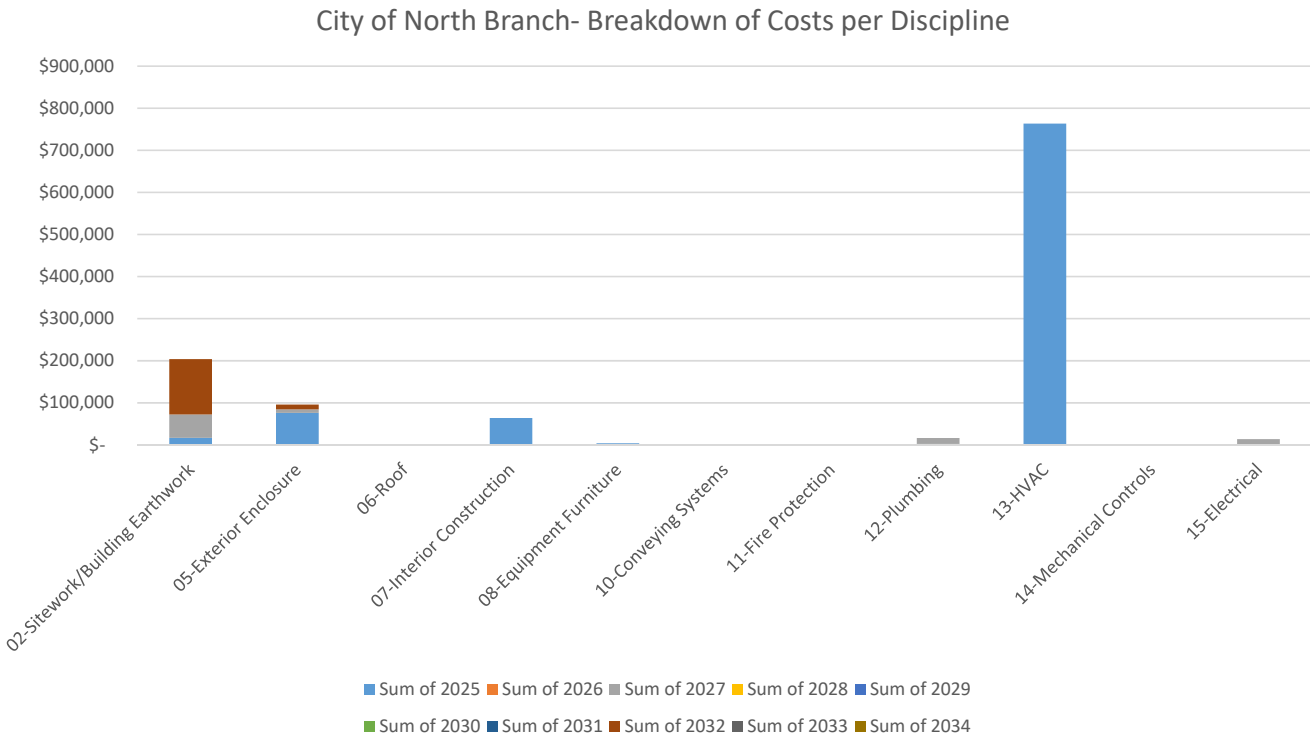
Criticality breakdown Per Facility



Facility Condition Assessment: City Hall Findings

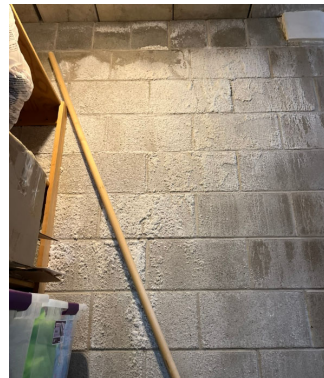
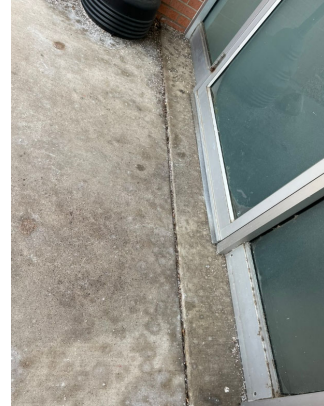


Facility List	Facility SF	Pres. Day Repl. Costs	Building Repl. Cost	10-Year DM Costs	FCI
City Hall/Police Station	11,400	\$325	\$3,705,000	\$1,161,859	0.2570



Facility Condition Assessment: City Hall Findings

- 02-Sitework/Building Earthwork
 - Sidewalk repairs and replacement, areas of heaving
 - Parking lot mill, overlay & restripe
- 05-Exterior Enclosure
 - Replace 1977 Windows & Doors
 - Removal of bank teller window - recommended
 - Efflorescence repairs in lower level
 - Caulking around exterior base of building
- 07-Interior Construction
 - Lower Level Restrooms are not ADA compliant
 - Lower Level Breakroom wallpaper removal, skim coat, paint



Facility Condition Assessment: City Hall Findings

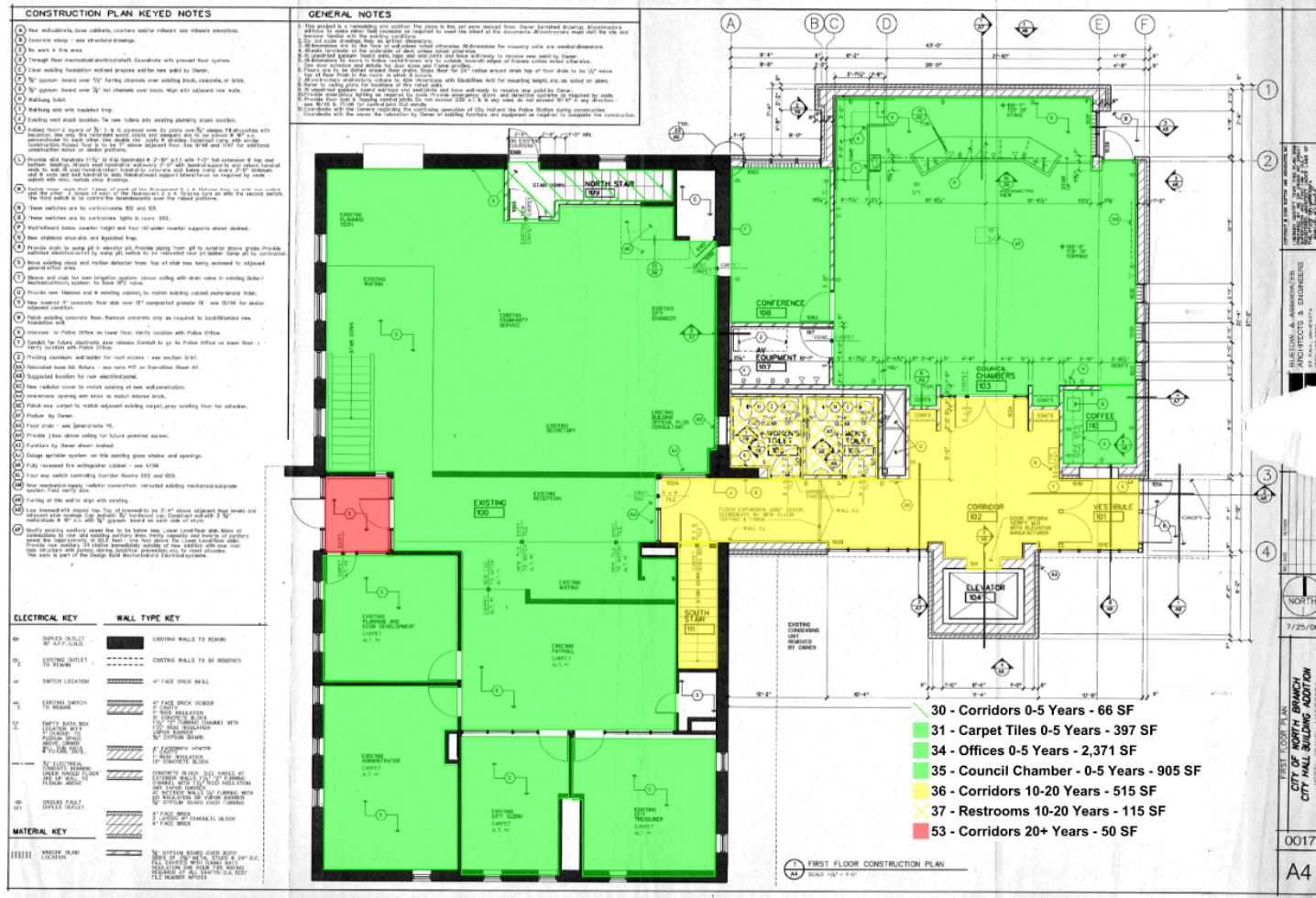
- 08-Equipment Furniture
 - Replace breakroom appliances
- 12-Plumbing
 - Water Heater Replacements (2)
 - 6" Sewer line relined or replaced? Confirm with city on LF (175' up to main)
- 13-HVAC
 - Exhaust Fan replacements
 - Exhaust for evidence room and improve lower-level restroom exhaust
 - Concerns about the sizing of the furnace were noted by personnel. Occupant complaints during winter due to cold conditions noted. Recommend engineering review for proper furnace selection and design.



Facility Condition Assessment: City Hall Take Offs



Facility Condition Assessment: City Hall Take Offs



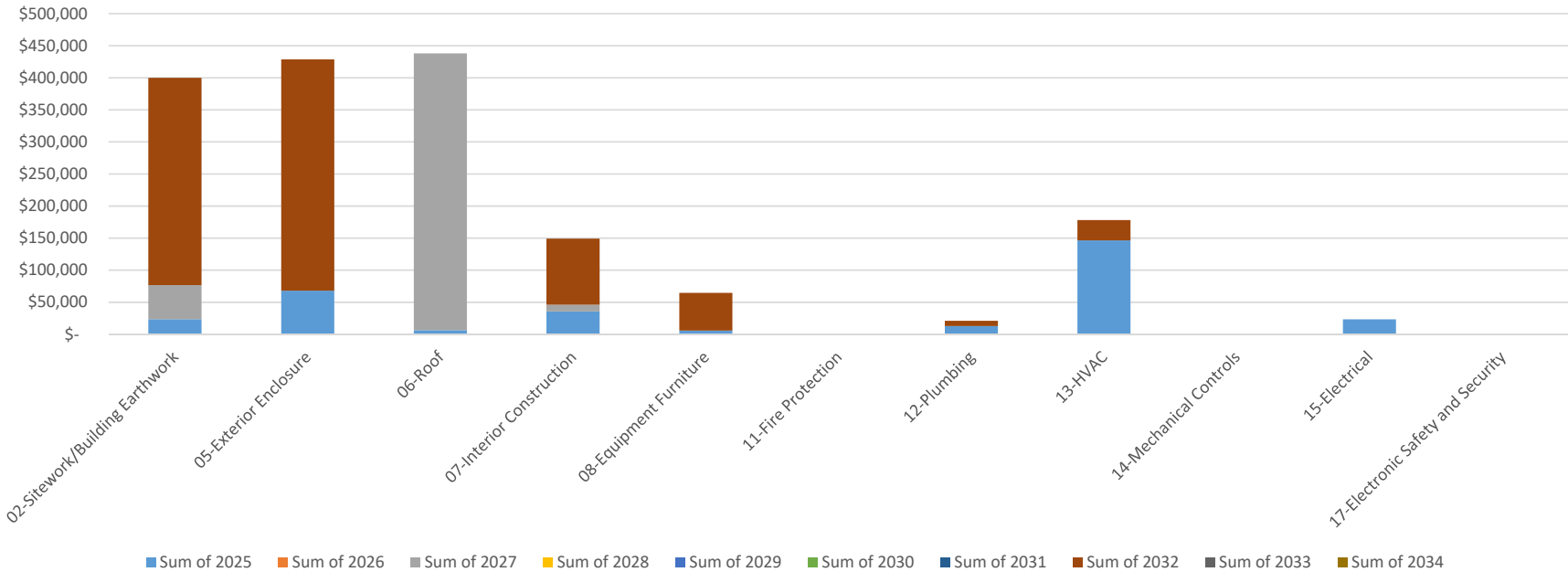
ACCEPTED MANUSCRIPT

Facility Condition Assessment: Fire Station Findings



Facility List	Facility SF	Pres. Day Repl. Costs	Building Repl. Cost	10-Year DM Costs	FCI
Fire Station	12,530	\$325	\$4,072,250	\$1,703,027	0.3428

City of North Branch- Breakdown of Costs per Discipline



Facility Condition Assessment: Fire Station Findings

- 02-Sitework/Building Earthwork

- Sidewalk repairs and replacement
- Parking lot mill, overlay & restripe
- Monument sign repair
- Concrete drive replacement
- Trash enclosure replacement



- 05-Exterior Enclosure

- Tuckpointing
- Window Caulking and Replacement
- Door Replacements



- 06-Roof

- Roof Replacements
- Roof Decking paint

Facility Condition Assessment: Fire Station Findings

- 07-Interior Renovations
 - Kitchen/Breakroom – counter top & flooring replacement
 - Restroom remodel
- 08-Equipment Furniture
 - Kitchen appliance replacement
 - Air Compressor replacement
 - Air Fill Station replacement
 - Destrat Fan replacements
- 12-Plumbing
 - Water Heater replacement (2) 40 Gal
 - Irrigation maintenance
 - Touchless sinks & auto-flush toilets/urinal recommended
- 13-HVAC
 - RTU replacements (2)
 - MAU replacement (1)
 - Exhaust Fan replacements
 - IR Heat replacement
 - Furnace replacement
- 15-Electrical
 - LED upgrade in offices, training room, kitchen restrooms



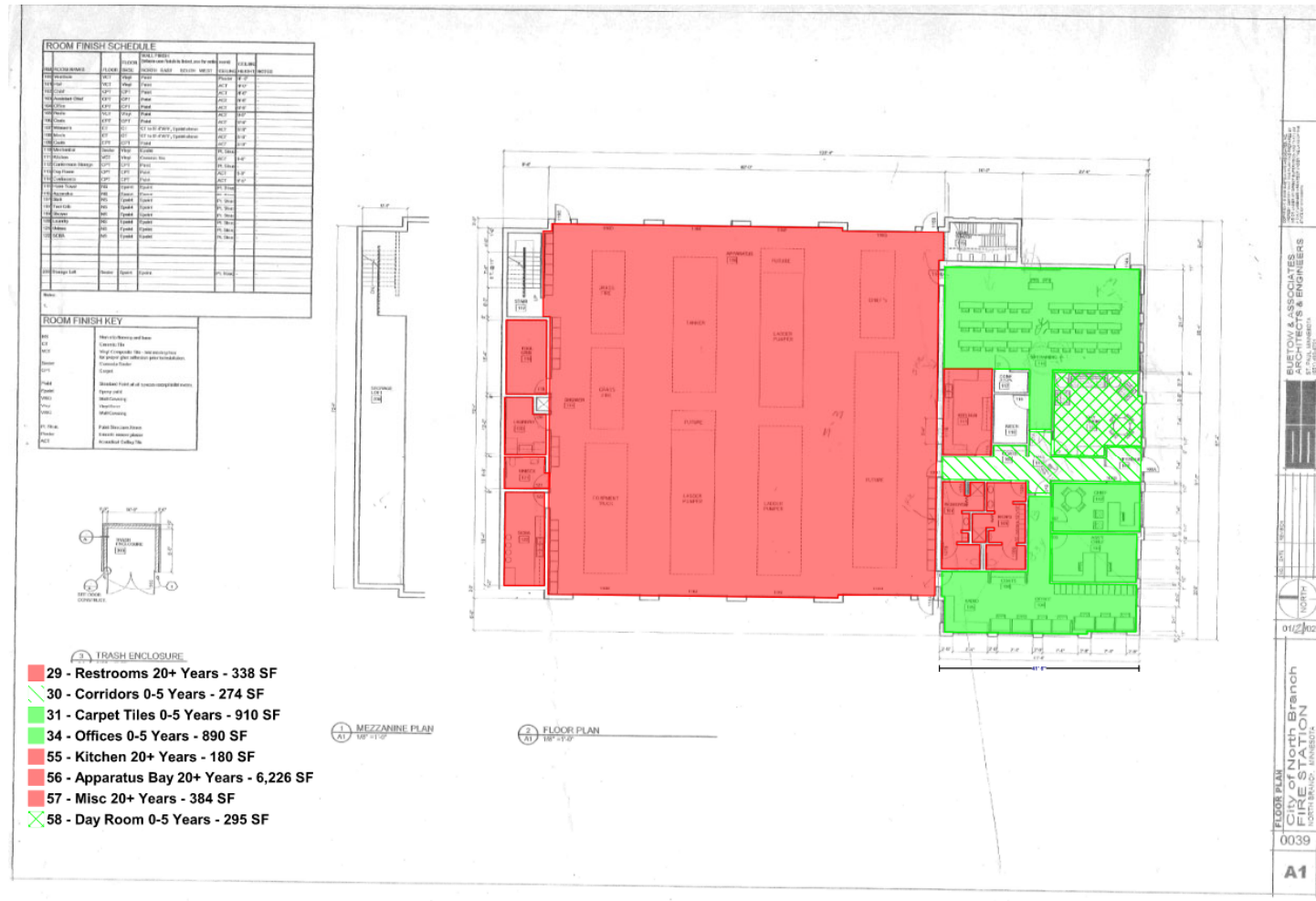
Facility Condition Assessment: Fire Station Take Offs



Facility Condition Assessment: Fire Station Take Offs



Facility Condition Assessment: Fire Station Take Offs

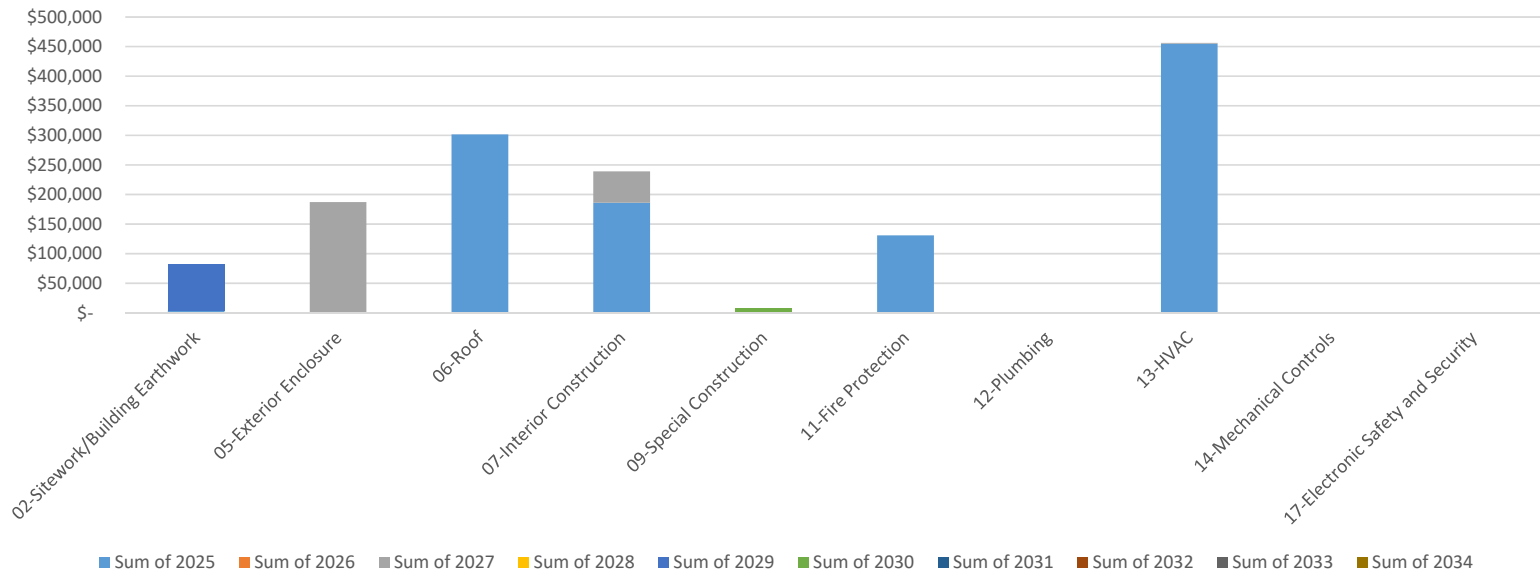


Facility Condition Assessment: Public Works Findings



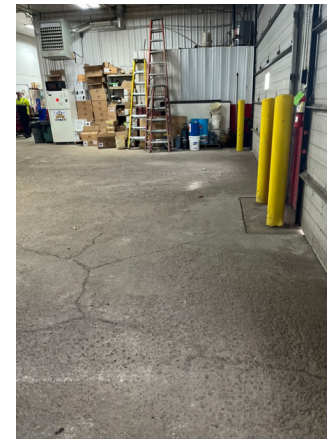
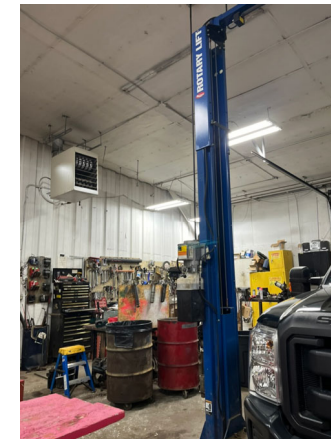
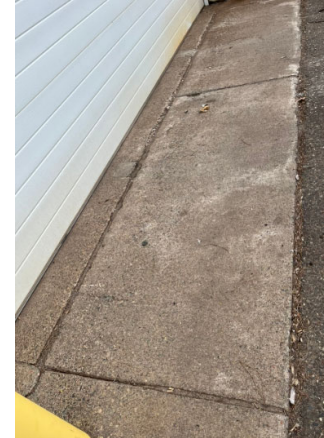
Facility List	Facility SF	Pres. Day Repl. Costs	Building Repl. Cost	10-Year DM Costs	FCI
Public Works	16,803	\$200	\$3,360,600	\$1,405,708	0.3429

City of North Branch- Breakdown of Costs per Discipline



Facility Condition Assessment: Public Works Findings

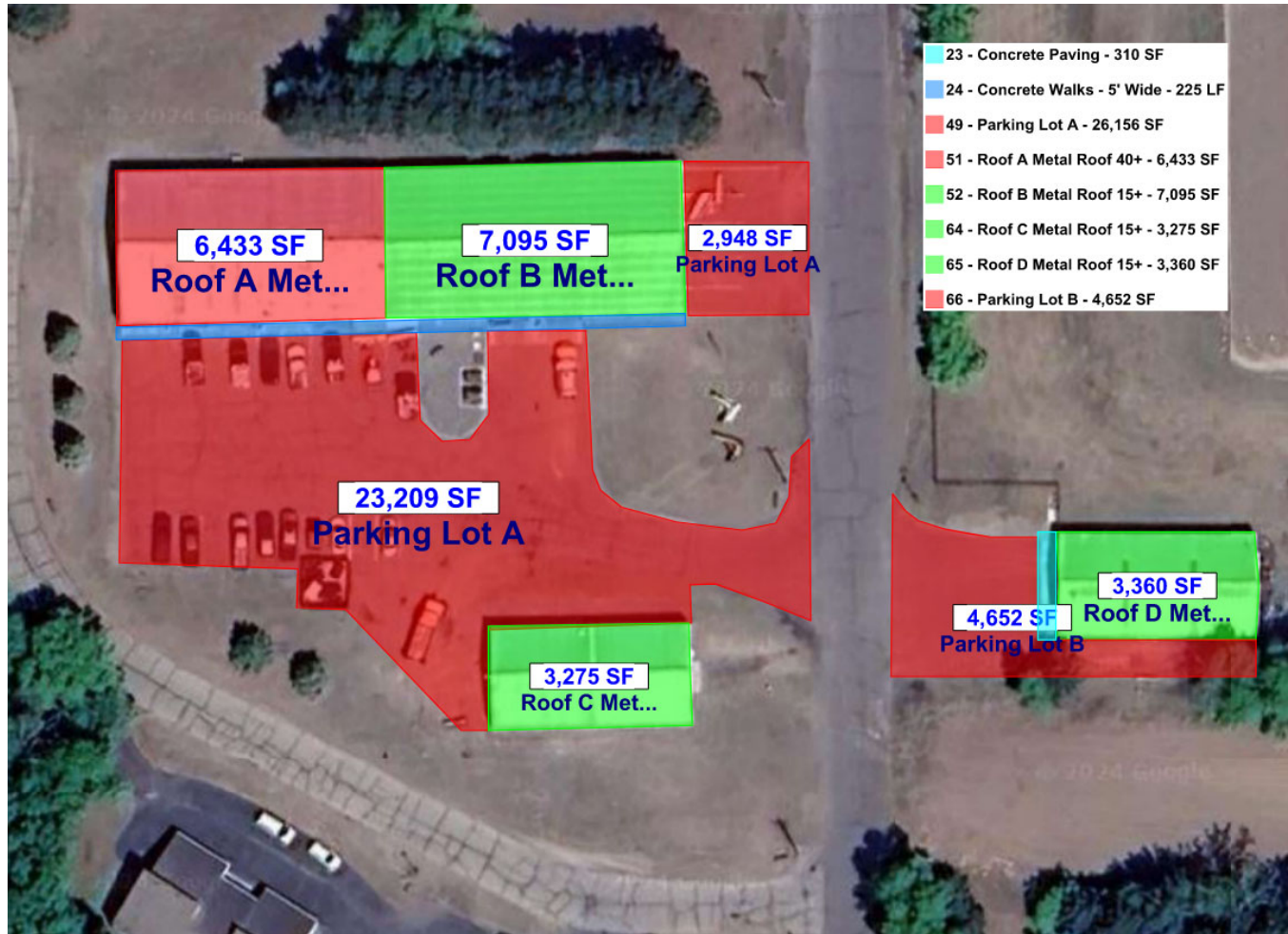
- 02-Sitework/Building Earthwork
 - Concrete apron repairs and replacement
 - Parking lot mill – Summer 2024
- 05-Exterior Enclosure
 - Window Caulking and Replacement
 - Door Replacements
- 06-Roof
 - Roof Replacements
 - Roof loads a concern. Noted roofing has bowed under weight of snow
 - Decking inside is too low for the maintenance vehicle clearances
- 07-Interior Construction
 - Interior Remodel – some areas will have remediation needs, Asbestos containing materials in the 1960's section
 - Adequacy issues – lack of space and circulation in areas of building to move about the facility safely
- 09-Special Construction
 - Diesel Tank Maintenance



Facility Condition Assessment: Public Works Findings

- 11-Fire Protection
 - No current fire sprinklers or detection – hot work being completed inside facility
- 13-HVAC
 - Furnace Replacement
 - Unit Heater Replacement
 - IR Heating Replacement
 - Destrat Fan Replacement
 - No CO2 monitoring or MAU for indoor air quality

Facility Condition Assessment: Public Works Take Offs

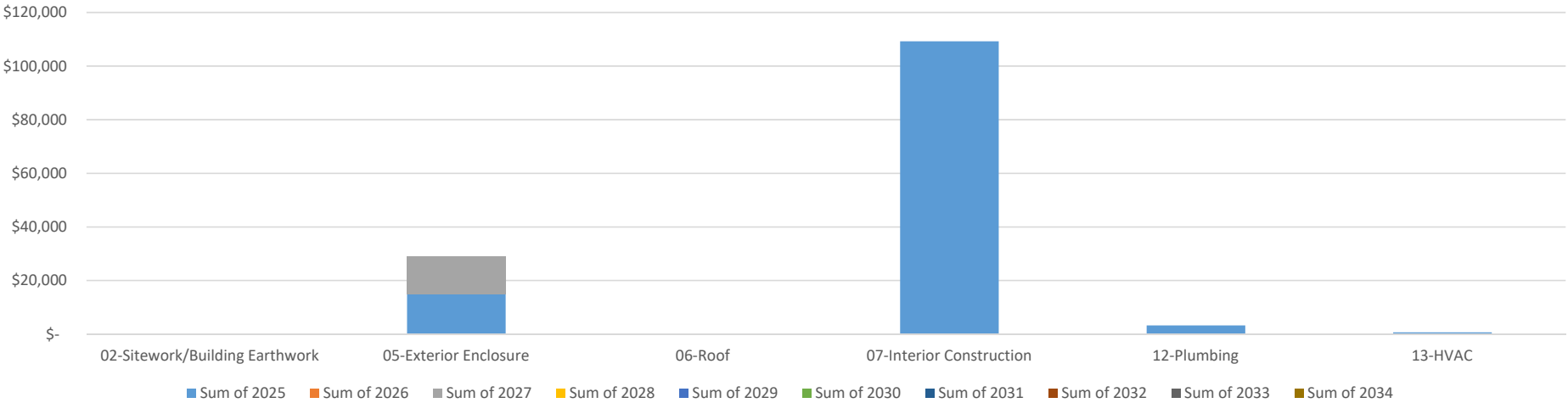


Facility Condition Assessment: Police Storage Findings



Facility List	Facility SF	Pres. Day Repl. Costs	Building Repl. Cost	10-Year DM Costs	FCI
Police Storage	3,360	\$200	\$672,000	\$142,050	0.1733

City of North Branch- Breakdown of Costs per Discipline

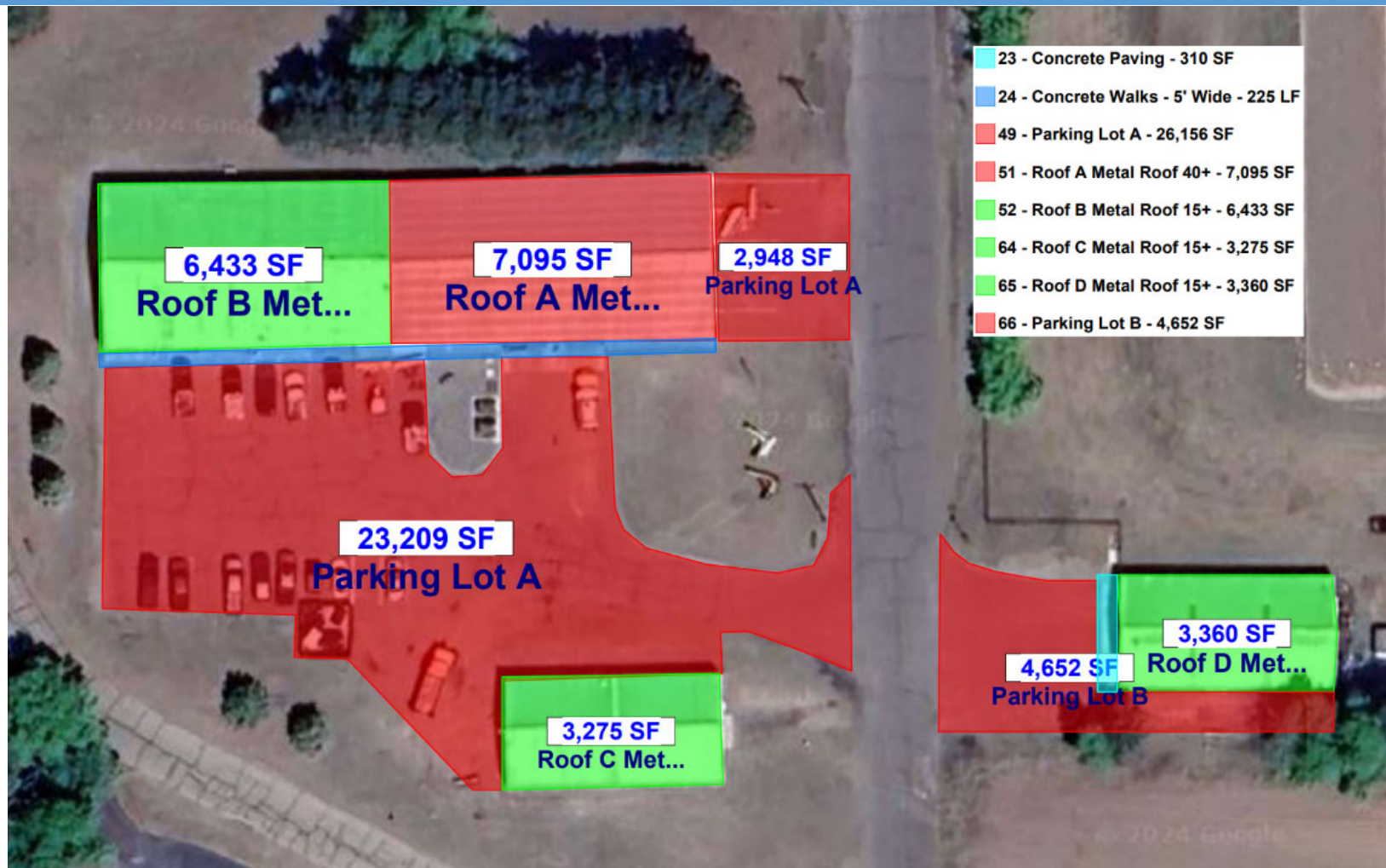


Facility Condition Assessment: Police Storage Findings

- 05-Exterior Enclosure
 - Door Replacements- garage door & man door
 - Siding repairs
- 06-Roof
 - Roof Replacement
- 07-Interior Construction
 - Maintenance/Break Fix for floors, floor drain, walls, lights
- 12-Plumbing
 - Water Heater Replacement
- 13-HVAC
 - Unit Heater Replacement
 - Destrat Fan Replacement



Facility Condition Assessment: Police Storage Take Offs



Executive Summary

- All buildings have been assessed, quantified and cost estimated through Facility Condition Assessment
- Completed Facility Condition Assessment (FCA) on four (4) city facilities ~ 44K SF
 - Fire Station is in poor condition with \$1.7M needs over the next 10 years
 - Public Works is in fair condition with \$1.4M needs over the next 10 years
 - City Hall is in good condition with \$1.16M needs over the next 10 years
- Identified \$4.4M of deferred maintenance needs over the next 10 years
 - “Do Nothing plan” i.e. if the city does nothing, this is the expected maintenance cost on the city facilities.
 - FCA does not include cost for improved “Adequacy”
- City to determine approach to resolve:
 - Determine annual budget for rebalancing 10-year plan
 - Adequacy issues with Public Works Facility further defined through HCM Architects study

- Site interview report
- Digitized site visit report
- Detailed estimation of deferred maintenance costs (How much?)
- Detailed prioritization of deferred maintenance needs (When?)
- Executive report

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Questions/Comments



Prepared By:
Linda Woulfe, Interim City Administrator
Presenter: Linda Woulfe, Interim City Administrator
Date: 08/01/2024

Board & Commission: City Council

Subject: Fire Department Pay

The Council will discuss Fire Department Pay.

Voting Requirements:

INFO



Prepared By:
Sharon Wright, Finance Director
Presenter: Sharon Wright, Finance Director
Date: 08/01/2024

Board & Commission: City Council

Subject: 2025 FY General Fund Budget and Capital Budget

Continued discussion on the proposed 2025 General Fund and Capital Budgets

Voting Requirements:

INFO

Preliminary Estimate for Pay 2025 for North Branch

	Estimated Pay	
	Actual Pay 2024	2025
Local Net Tax Capacity	15,975,003	15,618,790
Local Net Tax Capacity Rate	36.9327	
Estimated Market Value	1,565,259,100	1,531,653,900
Estimated Market Value of New Improvements (Included in total EMV above)	36,660,300	36,937,700
Taxable Market Value	1,502,359,700	1,442,224,900
HRA/EDA		
Local Net Tax Capacity Rate	3.589	

Run Date: 8/4/2024 Level 10

****Preliminary and subject to change.***

Levy Projection

Description	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
General Fund - operating levy		5,297,000.00	6,260,427.00	6,573,448.35	6,902,120.77	7,247,226.81	7,609,588.15	7,990,067.55	8,389,570.93	8,809,049.48	9,249,501.95	9,711,977.05
Economic Development - operating levy		185,000.00	194,250.00	203,962.50	214,160.63	224,868.66	236,112.09	247,917.69	260,313.58	273,329.26	286,995.72	301,345.51
Capital Plan Funding		-	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
		5,482,000.00	6,754,677.00	7,077,410.85	7,416,281.39	7,772,095.46	8,145,700.24	8,537,985.25	8,949,884.51	9,382,378.73	9,836,497.67	10,313,322.56

Already Committed Debt Levies												
Chisago County	476	225,000.00	155,000.00	153,256.00	-	-	-	-	-	-	-	-
2020A*	322	48,000.00	44,000.00	40,000.00	39,000.00	43,000.00	41,000.00	-	-	-	-	-
2022A*	399	145,000.00	138,000.00	120,000.00	125,000.00	130,000.00	90,000.00	95,000.00	95,000.00	95,000.00	-	-
Total Committed Debt Levies		418,000.00	337,000.00	313,256.00	164,000.00	173,000.00	131,000.00	95,000.00	95,000.00	95,000.00	-	-

Staffing Needs												
Administrative		-	101,525.00	56,809.00	95,000.00	80,000.00						
Building Inspections		-	-	95,131.00	165,000.00	95,000.00	95,000.00					
Community Development				78,988.00	80,000.00							105,000.00
Finance				100,000.00								
Public Works		-	46,546.00	24,000.00	30,000.00		30,000.00	30,000.00	30,000.00			
Parks		-	-	91,658.00	22,000.00	60,715.00						
Police		-	148,521.00	116,788.00	118,000.00	120,000.00	65,000.00	105,000.00	105,000.00	105,000.00		
Fire		-	97,401.00	-								
		-	-	-	-	-	-	-	-	-	-	-
Total Equipment Needs		-	393,993.00	563,374.00	510,000.00	355,715.00	190,000.00	135,000.00	135,000.00	105,000.00	-	105,000.00

Capital Needs:												
Equipment Replacement by Dept												
Information Technology	701	-	-	100,000.00	-	-	-	-	-	-	-	500,000.00
Building Inspections	701	-	-	70,000.00	45,000.00	-	-	-	-	-	-	-
Public Works	701	-	11,000.00	430,000.00	550,000.00	590,000.00	180,000.00	-	-	175,000.00	-	-
Parks	701	-	30,000.00	55,000.00	-	30,000.00	-	-	-	-	-	-
Police	701	-	189,000.00	249,000.00	162,500.00	100,000.00	235,000.00	-	-	-	-	39,000.00
Fire	701	-	565,000.00	-	130,000.00	110,000.00	-	210,000.00	-	85,000.00	-	-
	701	-	-	-	-	-	-	-	-	-	-	-
Total Equipment Needs		-	795,000.00	904,000.00	887,500.00	830,000.00	415,000.00	210,000.00	-	260,000.00	-	539,000.00

Capital Projects - Facilities												
Fire Station		-	-	322,548.00	495,099.00	-	938,000.00	-	-	885,380.00	200,000.00	-
Public Works		-	863,093.00	216,226.00	240,170.00	-	78,468.00	7,750.00	-	-	-	-
City Hall/Police Department		-	17,040.00	902,574.00	91,946.00	-	-	-	-	142,497.00	-	-
Police Storage		-	-	128,050.00	14,000.00	-	-	-	-	-	-	-
Total Facility Needs		-	880,133.00	1,569,398.00	841,215.00	-	1,016,468.00	7,750.00	-	1,027,877.00	200,000.00	-

Parks		-	-	196,000.00	213,000.00	87,000.00	97,000.00	108,000.00	118,000.00	136,000.00	140,000.00	100,000.00
Infrastructure												
Reconstruction		-	-	450,000.00	1,267,500.00	200,000.00	-	-	-	-	-	-
Other		-	-	200,000.00	100,000.00	-	100,000.00	-	-	-	-	-
Total Parks & Infrastructure Needs		-	-	846,000.00	1,580,500.00	287,000.00	197,000.00	108,000.00	118,000.00	136,000.00	140,000.00	100,000.00

Recommended Future Debt Levies												
2026 Bond - \$5 Million		-	-	-	-	-	-	-	-	-	-	-
2028 Bond - \$4 Million		-	-	-	-	-	-	-	-	-	-	-
2030 Bond - \$4 Million		-	-	-	-	-	-	-	-	-	-	-
2031 Bond - \$5 Million		-	-	-	-	-	-	-	-	-	-	-
Total Recommended Future Debt Levies		-	-	-	-	-	-	-	-	-	-	-

Total Tax Levy		5,900,000.00	9,160,803.00	11,273,438.85	11,399,496.39	9,417,810.46	10,095,168.24	9,093,735.25	9,297,884.51	11,006,255.73	10,176,497.67	11,057,322.56
Increase/(Decrease) \$ over prior year			3,260,803.00	2,112,635.85	126,057.54	(1,981,685.93)	677,357.77	(1,001,432.99)	204,149.26	1,708,371.23	(829,758.06)	880,824.88
% increase/(Decrease) over prior year			55.3%	23.1%	1.1%	-17.4%	7.2%	-9.9%	2.2%	18.4%	-7.5%	8.7%

Levy Increments

2025 Tax Capacity from Chisago County \$ 15,618,790

		2025 Proposed Levy	Tax Capacity Rate	Allocated to other Funds	2024 Levy	Increase Tax Rev %
General Fund Operating Levy		6,260,427			5,297,000	18.2%
EDA Operating Levy		194,250			185,000	5.0%
Capital Plan Funding		300,000			-	
Debt Service Levy		337,000			418,000	-19.4%
Total Levy		7,091,677	45.40%		5,900,000	20.2%
	Additional Needs					
HR Professional (salary & benefits)	101,525	7,193,202	46.05%	11,282		
Police Officer Promotion (salary & benefits)	31,733	7,224,935	46.26%			
New Police Officer (salary & benefits)	116,788	7,341,723	47.01%			
Fire - Change from Stipend to Hourly pay	97,401	7,439,124	47.63%	69,818		
New Public Works Employee (salary & benefits)	23,273	7,462,397	47.78%	69,818		
New Public Works Employee (salary & benefits)	23,273	7,485,670	47.93%	69,818		
New Police squad car	63,000	7,548,670	48.33%			
New Police squad car	63,000	7,611,670	48.73%			
New Police squad car	63,000	7,674,670	49.14%			
Front Cut Lawn Mower - 60" 30HP	30,000	7,704,670	49.33%			
Fire Tanker	565,000	8,269,670	52.95%			
Library Building Repairs/Maint	11,000	8,280,670	53.02%			

Facility Study

Critical Condition

City Hall/Police Department	17,040					
Public Works	863,093	9,160,803	58.65%			55.3%

Poor Condition

Fire	111,389					
Public Works	190,226					
City Hall/Police Department	892,824					
Police Storage	18,200					

Fair Condition

Fire	211,159					
Public Works	26,000					
City Hall/Police Department	9,750					
Police Storage	109,850					

Total Immediate Facility Needs for 2025 **\$ 2,449,531**

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	\$ 20,000	\$ 21,000	\$ 21,000	\$ 10,500	\$ 21,000
PERA	750	600	600	300	1,050
FICA and Medicare	1,530	1,607	1,607	804	1,607
Worker's Comp Ins	-	69	112	58	150
Computer	1,445	1,374	1,500	-	-
Professional Services	-	-	1,000	6,197	5,500
Travel Expenses	3,012	3,105	5,500	477	1,000
Conference & Training	1,714	447	2,500	1,345	2,500
Legal Notices Publishing	-	-	500	-	500
General Notices	-	-	-	4,254	-
Insurance	241	201	300	4	315
Dues and Subscriptions	30	30	100	-	100
City Council	\$ 28,722	\$ 28,433	\$ 34,719	\$ 23,939	\$ 33,722

Employees Wages & Salaries	\$ 133,149	\$ 234,862	\$ 142,646	\$ 17,198	\$ 205,209
PERA	8,655	8,504	9,272	1,170	14,041
FICA and Medicare	9,136	10,524	10,912	1,292	15,698
Employer Paid Health	19,189	15,033	17,159	10,234	41,380
Worker s Comp Insurance	996	623	834	658	1,850
Operating Supplies	48	221	250	-	275
Professional Svcs	-	-	2,000	5,540	2,000
Communications	546	514	800	26	900
Travel Expenses	-	-	-	-	500
Conference & Training	1,964	2,800	1,500	83	2,500
Meeting Expense	95	139	1,500	-	500
Insurance	1,085	891	1,000	42	1,200
Dues and Subscriptions	1,087	1,270	1,300	-	1,500
City Administrator	\$ 175,950	\$ 275,380	\$ 189,173	\$ 36,243	\$ 287,553

Employees Wages & Salaries	\$ 83,841	\$ 86,957	\$ 90,001	\$ 48,465	\$ 98,670
PERA	6,287	6,426	6,750	3,886	7,401
FICA and Medicare	6,168	6,311	6,885	3,797	7,548
Employer Paid Health	11,100	8,124	9,996	6,570	11,127
Worker s Comp Insurance	698	623	850	657	1,020
Operating Supplies	-	-	150	463	-
Professional Svcs	29,922	33,153	19,000	10,481	1,000
Medical Exams	618	194	600	155	-
Travel Expense	-	-	500	-	500
Conference & Training	928	1,835	1,000	340	2,000
Legal Notices Publishing	1,464	727	800	-	800
General Notices and Pub Info	-	44	150	-	200
Insurance	1,006	1,474	1,500	3,855	1,800
Dues and Subscriptions	406	314	350	70	500
Recording Fees	332	630	-	-	-
City Clerk	\$ 142,770	\$ 146,813	\$ 138,532	\$ 78,739	\$ 132,566

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Part-Time Employees	\$ 10,426	\$ -	\$ 15,000	\$ 4,324	-
Operating Supplies	1,519	-	2,500	200	-
Travel Expenses	554	-	500	232	-
Elections	\$ 12,499	\$ -	\$ 18,000	\$ 4,756	\$ -
Non-Capitalized Equipment	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Computer	-	-	-	-	114,000
Operating Supplies	-	-	-	-	5,000
Copy Machine Lease	-	-	-	-	25,900
Software	-	-	-	-	239,700
Internet Lease	-	-	-	-	25,000
Network Switches/Firewall	-	-	-	-	27,200
Professional Srvs	-	-	-	-	20,000
Telephone	-	-	-	-	48,800
Technology	\$ -	\$ -	\$ -	\$ -	\$ 515,600
Employees Wages & Salaries	\$ 186,931	\$ 198,793	\$ 219,987	\$ 118,721	\$ 251,428
Overtime	141	1,070	-	101	-
PERA	12,806	13,848	16,499	9,523	18,857
FICA and Medicare	13,251	14,158	16,830	9,074	19,234
Employer Paid Health	16,400	46,863	33,641	26,515	46,205
Worker s Comp Insurance	1,776	1,867	2,503	2,587	3,000
Professional Srvs	31,828	34,975	13,000	10,598	14,000
Auditing and Acct g Services	39,515	61,460	30,000	26,138	65,000
Telephone	492	423	600	-	-
Travel Expenses	437	2,188	5,100	146	3,900
Conference & Training	980	3,365	3,800	1,472	2,600
Insurance	2,280	1,850	2,000	126	2,400
Dues and Subscriptions	530	460	1,000	510	1,000
Finance	\$ 307,367	\$ 381,321	\$ 344,960	\$ 205,511	\$ 427,624
Attorneys Fees	\$ 27,050	\$ 119,782	\$ 50,000	\$ 85,673	\$ 68,300
City Attorney	\$ 27,050	\$ 119,782	\$ 50,000	\$ 85,673	\$ 68,300
Engineering Fees	\$ 56,246	\$ (1,845)	\$ 40,000	\$ 13,509	\$ 40,000
City Engineer	\$ 56,246	\$ (1,845)	\$ 40,000	\$ 13,509	\$ 40,000
Professional Srvs	\$ 29,852	\$ 35,110	\$ 30,000	\$ 12,500	\$ 31,500
Legislative	\$ 29,852	\$ 35,110	\$ 30,000	\$ 12,500	\$ 31,500

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	\$ 123,940	\$ 137,004	\$ 71,827	\$ 42,154	\$ 64,998
PERA	8,349	8,912	5,387	3,136	4,875
FICA and Medicare	8,900	8,847	5,495	3,505	4,972
Employer Paid Health	25,302	11,332	2,781	3,575	4,039
Workers Comp Insurance	883	1,490	1,000	1,534	1,200
Non-capital Equipment	181	-	-	-	-
Operating Supplies	117	-	200	-	200
Professional Svcs	12,032	6,828	89,958	13,489	25,000
Engineering Fees	12,528	5,354	16,000	312	5,000
Attorneys Fees	-	-	5,000	-	5,000
Telephone	1,764	1,618	600	-	-
Travel Expenses	-	211	1,600	-	1,600
Conference & Training	575	491	1,285	-	1,300
Legal Notices Publishing	1,900	1,245	1,600	1,019	1,600
General Notices and Pub Info	46	-	-	-	-
Insurance	1,522	1,201	1,500	101	1,800
Dues and Subscriptions	1,140	758	910	-	1,000
Planning & Zoning	\$ 199,179	\$ 185,290	\$ 205,143	\$ 68,825	\$ 122,584

Employees Wages & Salaries	\$ 38,842	\$ 44,503	\$ 49,886	\$ 27,380	\$ 49,210
Overtime	3,927	4,781	1,617	1,984	6,420
PERA	3,208	3,646	3,862	2,334	4,172
FICA and Medicare	3,204	3,663	3,940	2,316	4,256
Employer Paid Health	8,774	7,913	10,260	5,618	10,337
Worker s Comp Insurance	322	2,247	880	512	1,056
Non-Capitalized Equipment	1,312	6,235	3,000	-	-
Computer	19,426	21,019	15,000	-	-
Operating Supplies	14,488	11,659	12,000	6,119	12,480
Copy Machine Lease	9,601	11,838	10,000	-	-
Internet Lease	14,263	13,800	15,000	-	-
Network Switches/Firewall	-	5,518	6,100	-	-
Professional Svcs	43,095	57,980	40,000	25,367	40,000
Telephone	14,477	11,646	15,000	-	-
Postage	8,372	4,773	6,500	2,115	6,500
Insurance	9,524	9,369	12,000	9,175	14,400
Utility Services	21,802	16,349	20,000	5,527	20,000
Refuse	1,841	2,111	2,000	1,332	2,000
Repairs/Maint Buildings	20,311	13,535	30,000	887	30,000
Repairs/Maint Machinery/Equip	169	-	2,000	145	2,000
Miscellaneous	-	285	-	-	-
Dues and Subscriptions	371	-	300	2,412	-
City Facilities	\$ 237,329	\$ 252,870	\$ 259,345	\$ 93,223	\$ 202,831

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	\$ 1,410,272	\$ 1,516,291	\$ 1,534,661	\$ 809,080	\$ 1,727,010
Overtime	60,299	86,047	81,302	73,403	84,590
PERA	264,666	255,863	268,401	161,760	304,257
FICA and Medicare	27,023	31,657	31,704	17,688	36,234
Employer Paid Health	239,539	297,711	279,360	173,934	286,638
Worker s Comp Insurance	65,412	99,357	100,000	87,964	105,000
Non-Capitalized Equipment	11,714	7,055	19,221	6,453	41,000
Computer	8,070	5,415	45,375	-	-
Operating Supplies	20,804	14,898	20,000	39,960	16,500
Motor Fuels	32,183	39,339	32,000	13,147	32,000
Copy Machine Lease	3,797	3,903	3,800	-	-
Vehical/Truck Lease	5,715	5,545	6,000	3,235	6,600
License And Permits	44	15	125	112	200
Uniforms	21,427	29,312	22,192	14,954	33,100
Professional Srvs	59,872	99,540	126,900	40,997	134,200
Attorneys Fees	-	-	300	-	300
Medical Exams	2,842	5,318	1,900	1,711	1,900
Telephone	446	721	450	-	-
Travel Expenses	109	277	75	-	100
Conference & Training	19,230	21,580	24,200	20,508	37,200
Insurance	57,583	51,282	44,000	59,594	52,800
Utility Services	4,781	3,722	4,800	1,163	4,800
Repairs/Maint Buildings	3,067	6,054	500	235	500
Repairs/Maint Machinery/Equip	41,630	26,613	46,800	11,431	46,800
Miscellaneous	120	-	300	-	300
Dues and Subscriptions	6,626	11,341	11,500	6,336	13,300
Motor Vehicles	50,768	121,295	149,670	32,442	-
Police	\$ 2,418,039	\$ 2,740,149	\$ 2,855,535	\$ 1,576,107	\$ 2,965,329

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Part-Time Employees	\$ 12,498	\$ 12,498	\$ -	\$ 7,599	\$ 18,000
Fire Call-Edu	41,200	46,200	56,800	25,200	137,788
FICA and Medicare	4,108	4,490	4,348	2,356	11,925
Worker s Comp Insurance	23,905	25,659	27,000	23,529	29,700
Training & Instruction Inside	2,935	3,234	3,000	650	5,000
Non-Capitalized Equipment	5,144	30,961	199,887	17,741	40,000
Computer	6,476	3,673	3,000	-	-
Operating Supplies	7,689	5,047	7,000	4,172	10,000
Motor Fuels	7,965	8,851	7,000	2,975	10,000
Copy Machine Lease	902	1,227	1,200	-	-
SCBA Maint	6,628	1,966	4,500	-	8,000
Uniforms	448	6,019	48,500	19,442	5,000
Small Tools and Minor Equip	4,191	1,948	10,000	1,338	40,000
Internet Lease	1,341	1,296	1,300	-	-
Network Switches/Firewall	-	2,069	2,000	-	-
Professional Svcs	15,492	16,248	28,000	801	28,000
Pension-Fire Relief Assoc	95,167	103,601	82,000	1,600	92,800
Medical Exams	2,564	842	3,500	4,885	8,000
Communications	13,006	13,818	24,000	4,517	24,000
Telephone	3,863	3,811	5,000	-	-
Conference & Training	18,358	10,137	7,500	5,397	20,000
Insurance	11,330	9,507	15,000	10,269	18,000
Utility Services	21,666	12,352	20,000	4,474	15,000
Refuse	652	839	825	601	1,000
Repairs/Maint Buildings	8,832	4,233	17,000	16,485	19,000
Repairs/Maint Machinery/Equip	45,237	71,608	45,000	20,318	55,000
Dues and Subscriptions	1,145	2,257	4,000	200	2,000
Other Equipment	2,730	-	-	13,600	-
Debt Srv Principal	45,386	47,275	49,241	49,241	52,000
Interest	20,113	18,225	16,258	16,258	14,250
Fire	\$ 430,971	\$ 469,888	\$ 692,859	\$ 253,648	\$ 664,463

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	\$ 232,194	\$ 247,181	\$ 261,518	\$ 124,583	\$ 240,420
Overtime	-	-	-	6	-
PERA	17,329	18,212	19,614	9,929	18,032
FICA and Medicare	17,176	17,366	20,007	9,430	18,392
Employer Paid Health	50,105	44,238	55,922	37,113	67,886
Worker s Comp Insurance	1,779	505	1,500	595	1,800
Operating Supplies	265	559	1,500	86	1,000
Motor Fuels	1,566	2,199	2,500	612	2,500
Licenses & Permits	19	-	-	-	-
Uniforms	-	-	300	-	800
Telephone	981	933	1,200	-	-
Travel Expense	-	-	-	-	1,000
Conference & Training	2,143	276	1,000	1,197	2,100
Insurance	2,386	2,039	3,000	314	3,600
Repairs/Maint Machinery/Equip	156	1,905	2,750	177	1,500
Books and Pamphlets	231	-	1,500	-	1,500
Motor Vehicles	42,914	27,401	-	-	-
Building Inspection	\$ 369,244	\$ 362,814	\$ 372,311	\$ 184,042	\$ 360,530
Utility Services	\$ 4,137	\$ 2,951	\$ 2,950	\$ 1,181	\$ 3,000
Repairs/Maint Machinery/Equip	491	4,245	1,150	684	1,200
Capital Outlay	-	-	58,305	30,775	-
Civil Defense	\$ 4,628	\$ 7,196	\$ 62,405	\$ 32,640	\$ 4,200
Professional Svcs	\$ -	\$ 350	\$ 225	\$ -	\$ 300
Consultant Services	4,200	3,500	4,200	2,100	4,200
Animal Control	\$ 4,200	\$ 3,850	\$ 4,425	\$ 2,100	\$ 4,500
Traffic Signals	\$ 12,594	\$ 9,118	\$ 10,000	\$ 3,618	\$ 14,000
Street Lights	21,314	59,957	23,000	18,618	66,000
Street Lights	\$ 33,908	\$ 69,075	\$ 33,000	\$ 22,236	\$ 80,000

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	\$ 287,161	\$ 415,663	\$ 467,945	\$ 261,245	\$ 569,512
Overtime	22,756	43,298	12,588	21,290	60,994
PERA	23,243	33,802	36,039	22,823	47,287
FICA and Medicare	23,188	33,607	36,760	22,387	48,233
Employer Paid Health	45,050	82,572	94,009	53,924	120,998
Worker s Comp Insurance	27,036	35,744	50,962	25,233	61,154
Computer	2,681	3,534	-	-	-
Operating Supplies	23,043	27,116	25,000	7,116	26,000
Motor Fuels	57,638	56,386	46,000	9,239	46,000
Copy Machine Lease	1,260	2,594	2,500	-	-
Street Maint Materials	23,704	47,979	18,000	5,510	25,000
Traffic Signs	9,313	2,982	8,000	9,984	10,000
Gravel	1,861	126,558	140,000	-	154,000
License And Permits	517	-	500	-	500
Uniforms	9,249	11,230	7,000	2,115	8,000
Small Tools and Minor Equip	5,346	3,360	3,000	817	5,000
Internet Lease	887	1,296	1,300	-	-
Salt - Sidewalks	7,784	2,274	4,000	-	5,000
Salt And Sand	113,018	132,960	125,000	140,391	140,000
Professional Svcs	6,083	20,865	12,000	4,462	-
Engineering Fees	-	12,425	-	-	40,000
Crack Sealing	57,288	65,461	70,000	-	80,000
Dust Control	43,725	56,084	70,000	37,690	90,000
Medical Exams	215	72	300	-	300
Telephone	4,679	5,411	7,000	-	-
Postage	-	93	-	-	-
Conference & Training	1,000	955	1,000	856	1,000
Insurance	20,365	19,937	18,000	29,805	21,600
Utility Services	16,087	14,412	10,000	5,691	18,000
Refuse	4,764	6,058	3,700	4,690	4,000
Repairs/Maint Buildings	1,323	3,591	6,300	1,315	15,000
Repairs/Maint Machinery/Equip	42,066	58,633	60,000	9,214	65,000
Drug & Alcohol Testing	142	212	500	105	500
Rentals	-	-	-	-	5,000
Other Equipment Rentals	-	2,809	2,000	-	5,000
Dues and Subscriptions	277	286	300	-	400
Streets	310,871	242,912	507,000	1,660	1,000,000
Improvements Other Than Bldgs	-	85,120	46,000	34,859	50,000
Heavy Machinery	-	46,626	-	-	-
Motor Vehicles	-	89,065	40,000	-	-
Public Works	\$ 1,193,620	\$ 1,793,981	\$ 1,932,703	\$ 712,421	\$ 2,723,478

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Employees Wages & Salaries	\$ 84,331	\$ 121,743	\$ 156,991	\$ 86,435	\$ 120,335
Overtime	7,593	13,180	2,706	6,868	3,905
Part-Time Employees	2,081	1,897	-	571	2,000
PERA	6,894	9,989	11,977	7,341	9,318
FICA and Medicare	6,876	9,872	12,217	7,143	9,505
Employer Paid Health	14,464	25,138	31,646	16,625	26,134
Worker s Comp Insurance	5,715	7,440	4,000	10,194	4,800
Operating Supplies	16,107	17,775	15,000	7,836	-
Motor Fuels	2,609	2,842	5,000	4,421	15,600
Traffic Signs	1,212	72	1,000	-	5,000
Licenses & Permits	77	-	-	-	1,100
Uniforms	1,112	1,209	850	249	100
Small Tools	984	1,246	1,260	5,000	1,000
Professional Srvs	1,000	-	-	608	1,400
Telephone	2,114	2,159	3,500	-	-
Conferences & Training	-	75	1,900	23	2,000
Insurance	26,287	23,281	26,000	8,064	31,200
Utility Services	10,116	5,759	17,000	3,186	18,360
Repairs & Maint Cont	5,223	20,582	114,000	-	175,000
Repairs/Maint Buildings	-	4,833	2,600	1,591	4,000
Repairs/Maint Machinery/Equip	12,598	7,496	5,700	1,258	6,300
Rentals	10,554	12,359	20,000	1,163	20,800
Other Equipment Rentals	14,501	16,708	5,000	2,132	5,200
Parks	\$ 232,448	\$ 305,653	\$ 438,347	\$ 170,708	\$ 463,057
Employees Wages & Salaries	\$ 24,717	\$ 28,318	\$ 28,545	\$ 15,700	\$ 29,973
Overtime	2,499	3,043	1,029	1,263	4,085
PERA	2,041	2,320	2,218	1,356	2,554
FICA and Medicare	2,039	2,331	2,262	1,356	2,605
Employer Paid Health	5,583	5,036	5,838	3,249	6,285
Operating Supplies	-	-	100	-	-
Professional Srvs	10,692	11,579	15,000	11,038	17,000
Utility Services	33,393	30,464	35,000	8,800	36,400
Refuse	1,117	1,131	1,200	716	1,200
Repairs/Maint Buildings	7,668	1,247	3,000	1,221	21,000
Repairs/Maint Machinery/Equip	-	-	1,000	-	1,000
Library	\$ 89,749	\$ 85,469	\$ 95,192	\$ 44,699	\$ 122,102

General Fund

2025 Expenditures Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Unemployment Benefit Payments	\$ -	\$ 574	\$ -	\$ -	\$ 1,000
Professional Svcs	44,108	16,662	5,000	4,500	16,800
Insurance	2,112	6,193	2,000	29,993	2,400
Insurance - Deductible	18,004	2,178	5,000	-	5,000
Rental Bldg Expense	5,744	11	2,500	-	2,500
Miscellaneous	5,082	4,495	23,000	-	5,000
Dues and Subscriptions	11,418	12,376	12,700	-	14,000
PropTaxes/ Assessments	2,914	4,144	3,000	3,160	3,600
Contingency	9,070	17,868	34,000	-	40,800
Operating Transfers	30,000	-	185,000	-	1,836,945
Other General Expenditures	\$ 128,452	\$ 64,501	\$ 272,200	\$ 37,653	\$ 1,928,045
	\$ 6,122,223	\$ 7,325,731	\$ 8,068,849	\$ 3,659,172	\$ 11,177,984

General Fund

2025 Revenue Budget

Description	2022 Actual	2023 Actual (Unaudited)	2024 Adopted	2024 YTD Actual	2025 Proposed
Current Ad Valorem Taxes	\$ 4,019,909	\$ 4,479,919	\$ 5,482,000	\$ -	\$ 6,454,677
Delinquent Ad Valorem Taxes	30,296	77,537	-	-	-
Mkt Value -Ag-Mobile Hom	-	-	-	-	-
Tax-Incrmnt /+Excess & Surplus	2,600	(2,850)	-	-	-
Other Taxes/Solar Prod Tx	25,584	23,773	24,000	-	24,000
Penalties and Interest DelTax	-	-	-	-	-
Business Licenses/Permits	1,100	1,100	500	250	1,000
Alcoholic Beverage License	18,410	15,950	15,000	175	15,000
Beer Off/On Sale License	-	600	2,500	250	600
Liquor Off/On Sale	125	125	500	-	150
Sunday License	1,200	800	1,500	-	1,000
Club License	500	-	500	-	-
Professional and Transient	468	1,466	500	434	750
Cigarette License	2,750	3,000	2,500	-	3,000
Refuse License (Garbage)	1,092	936	1,000	-	1,000
Building Permits	158,359	230,207	190,000	131,856	200,000
Septic Permits and Opinion	6,670	5,685	7,000	3,475	6,000
Plan Check Fee	52,782	96,992	72,500	48,630	75,000
Mechanical Permits	22,648	24,966	20,000	11,527	20,000
Plumbing Permits	15,021	14,861	12,000	11,488	15,000
Site Locate/Permit	-	-	-	320	-
Grading Permit	-	1,000	-	500	750
Conditional Use Permit	1,500	600	1,000	300	750
Sewer & Water Permit	-	-	-	-	-
Excavation Permit/License	3,900	3,600	5,000	10,500	5,000
Animal Licenses	1,635	1,509	2,000	736	1,500
Dance Permits	400	360	500	60	400
Sign Permits	1,755	375	1,500	330	400
Other Permits	335	5,425	500	2,080	500
Federal Grants & Aids	-	-	-	-	-
State Grants and Aids	1,283	2,788	-	4,324	-
Local Government Aid	836,120	855,681	1,029,202	-	1,030,822
Mkt Value Credit	9,633	10,281	9,000	-	9,000
Muni State Aid St Maintenance	229,456	222,240	206,000	122,635	210,000
Other State Aid Grants	8,262	10,782	496,396	9,207	10,000
Fire Aid	90,167	103,601	85,000	1,600	100,000
Police Aid	115,189	627,051	110,000	-	140,000
Youth Officer School Reimb.	48,734	43,253	50,000	25,851	26,000
Zoning and Subdivision Fees	8,030	5,345	4,000	18,590	8,000
Plat Fee	3,560	4,260	4,000	7,970	6,000

Description	2023 Actual			2024 YTD	
	2022 Actual	(Unaudited)	2024 Adopted	Actual	2025 Proposed
Assessment Search Fees	275	250	300	225	300
Fire Service Contract	59,456	67,119	55,000	77,051	75,000
Other Revenues	34,445	8,102	15,000	10,650	15,000
Street Lights	-	-	-	-	-
Court Fines	15,202	17,444	17,000	12,745	17,000
False Alarm Fees	-	225	-	-	-
Animal Impound Fees	-	-	-	-	-
Special Assessments	2,269	2,270	2,000	-	2,000
Misc Revenue	18,342	-	-	-	-
Reimbursement-Police	38,055	22,339	15,000	2,558	20,000
Reimbursement-Pbl Wks	75,487	36,010	75,000	6,838	
Reimbursement-Fire Dept	8,735	20,183	-	2,450	-
Fire Department-Service Reimbs	-	-	-	-	-
PD ADM Citations	-	-	-	440	-
Interest Earnings	1,595	110,665	15,000	70,366	65,000
Refunds & Reimbursements	13,500	205	7,500	-	-
Refunds & Reimbursements - W&L	-	10,061	-	-	-
Other Revenues	1,700	12,360	-	4,826	-
Other Rents and Royalties	16,733	17,896	20,400	12,668	20,400
NSF Revenue Recovered	-	-	-	-	-
Insurance Reimbursement	44,251	17,046	-	6,544	-
Contributions and Donations	4,000	4,000	-	-	-
Sales of General Fixed Assets	20,777	250,871	-	-	-
Transfer from Other Fund	163,156	108,600	121,800	-	141,800
Capital Outlay (Lease)	-	-	-	-	-
	\$ 6,237,451	\$ 7,578,864	\$ 8,180,098	\$ 620,449	\$ 8,722,799