



NORTH BRANCH

—Minnesota—

Kevin Schieber
Mayor

Robert Canada
Councilmember/Acting Mayor

Travis Miles
Councilmember

Kelly Neider
Councilmember

Peter Schaps
Councilmember

**CITY COUNCIL
REGULAR AGENDA
MONDAY, OCTOBER 28, 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. AGENDA APPROVAL
 - a. Approve Agenda ACTION
5. STAFF REPORTS
 - a. 2025-2035 Long Range Financial Plan and 2025 Operating Budget and Levy Discussions INFO
 - b. Staffing Discussions - Immediate and Long Term ACTION
6. 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: 10/18/2024

Board & Commission: City Council

Subject: Approve Agenda

This meeting was posted as a special meeting. Therefore, the Council is unable to add any new items to the agenda but can discuss the following topics as contained in the Special Meeting Notice:

2025-2035 Operating Budgets, 2025 levy, and immediate as well as long-term staffing plans.

Voting Requirements:

Voting Options

Simple Majority



NORTH BRANCH

October 28, 2024

TO: The Honorable Mayor and City Council

FROM: Linda J. Woulfe, Interim City Administrator
Sharon Wright, Finance Director

SUBJECT: 2025 Levy and Budget Update

First, I want to thank you for all the challenging work you have put in on framing the 2025 operating and capital budgets. Based upon prior Council discussions at budget meetings, staff is recommending the following levy for 2025:

Purpose	Dollar Amount	Change in Tax Rate
General Fund Operating Levy	\$7,380,560.00	2024 Tax Rate: 36.93% 2025 Tax Rate: 46.69%

This levy accomplishes the following Council goals and investments in the City:

- Ensuring adequate staffing to meet increased service needs
 - Adds a Human Resources position.
 - Adds a new patrol officer position.
 - Promotes an existing officer to a Sergeant's position.
 - Increases the pay for our paid, on-call firefighters to attract and retain firefighters.
 - Adds two public works employees.
 - Permits the financing of 4 new squad cars: this includes 3 cars to improve the police fleet and provides 1 car for the new patrol officer position.
 - Increases the contribution to pavement management from \$507,000 in 2024 to \$750,000 in 2025. (This still underfunds the pavement management program. In prior plans, pavement management was recommended to increase to \$1,379,170 in 2025. However, additional dollars for projects can be managed through bonding.)
- Begins to fund a capital fund by levying \$275,000 for future equipment needs.
- Permits existing levels of service to be carried out by the City.

What is not included:

- Tanker truck replacement
- Mower replacement
- Replacing the carpet in the community room at the Library

- Setting aside \$440,000 for facility needs. The council should have a larger discussion on facility improvements when the final space needs analysis and facilities reports are completed.

City staff has researched bonding options for the replacement of a fire tanker truck, a ladder truck, three (3) plow trucks, a front end loader, and a leaf vacuum unit. This could all be done if the City issues a \$3,000,000 bond in 2025. Payments on this bond would not begin until 2026. Interest only payments could start in 2026 with full principal and interest payments beginning in 2027. The City's debt service payments are declining from \$337,000 in 2025 to \$164,000 in 2027. This gives you room to add to debt service without having a larger levy increase.

The County Road 30/377th Avenue roundabout project is scheduled to happen in 2025. The City committed to its \$1,000,000 share of the project in 2023. However, funding for the City's share was not included in the City's 2024 or 2025 budget. Therefore, we are recommending the City use general fund reserves to pay its share. Available reserve dollars are between \$500,000 to \$1,200,000. Therefore, using reserve funds for this one-time project will meet the City's financial commitment, keeps the City within its fund balance policy, and does not increase the levy.

We believe this is a comprehensive budget approach which sets the City up for future success. North Branch has seen tremendous growth over the last decade and the City needs to adopt a budget that addresses the additional demands of that growth.

Also included in the Council's budget packet are:

- property tax examples for residential and commercial properties

2025 – 2035 Staff Additions and Capital Budget Highlights

Department	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Administration	Human Resources Specialist 	Customer Service Specialist 				Communication Specialist 				Deputy Clerk 	
Building Inspections		Code & Zoning Officer (7/1) 	Inspections Program Coord. 	Building Inspector 	Rental Housing & Fire Inspector 						
Building Inspection Equipment		• 1/2 Ton 4WD pickup		• 1/2 Ton 4WD pickup	• Car • 1/2 Ton 4WD pickup	• 1/2 Ton 4WD pickup			• 1/2 Ton 4WD pickup		
Community Development – Planning			Economic Dev. Admin Svc 		Associate Planner 					City Planner 	
Elections											
Facilities Plan											
Finance	Promo Opportunity Asst Finance Dir. \$				Finance Clerk 						
Fire	Update Pay Structure Phase I	Phase 2	Phase 3	Phase 4	Phase 5						
Fire Equipment		Ladder Truck  Tanker 	• Grass Rig Replacement • Extrication Equipment (Battery powered) • Replace Truck tank	• Grass Rig • Kenworth Engine Replacement  		• Replace SCBAs 	• Tanker Chassis replacement	• Extrication Equip. (Battery powered)			

Department	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Parks	PT GIS Consultant 		PT Parks Programming 	Make Parks Programming FT 							
Parks Equipment	Lease a Front-cut Lawn Mower 60” 30HP	GIS Equipment		All wheel drive or 4WD vehicle					All wheel drive or 4WD vehicle		
Park Projects	- Trails Maintenance and Repair - Harder Park parking lot resurface - RJMP parking lot resurfacing - Central Park basketball court resurface - Northwood Park basketball court resurface - County Road 30 Crosswalk - Flink Ave Trail Phase II - Malmquist Prop	- Trails Maintenance and Repair - Wildridge Park - Outdoor Archery Range - Sunrise Prairie Regional Trail Maintenance - Clayton Anderson memorial Park improvement - Falcon Ave Trail - Harder Park Trail connection - Northwood Park playground equipment	- Trails Maintenance and Repair - Wildridge Park basketball resurface - Lucht’s Crossing Park Development - Lucht’s Crossing Trail Development - Northwood Park pickleball court lighting	- Trails Maintenance and Repair - North Branch Oaks playground equipment - Harder Park playground equipment	- Trails Maintenance and Repair - Northwoods Park underground sprinkling - Tower Fields sprinkling - Townsedge Park development - Meadows North expansion - Roger Johnson park lighting	- Trails Maintenance and Repair - Tower Fields parking lot paving - Dog Park - Roger Johnson Memorial Park playground equipment	- Trails Maintenance and Repair - RJMP Park expansion	- Trails Maintenance and Repair - Wildridge Park playground equipment	- Trails Maintenance/Repair - St. Croix Trails Hemingway-Harder	- Trails Maintenance/Repair - Grand Avenue pedestrian bridge	Trails Maintenance/Repair
Police	Promo to Sergeant \$ New Patrol Off. 	Promo to Sergeant \$ New Patrol Off. 	Promo to Lieutenant \$ New Patrol Off. 	Admin. Support Position 	New Patrol Off. 	New Patrol Off. 	New Patrol Off. 				
Police Equipment	Finance 4 squad cars 	Finance 3 Squad Cars 	4 Squad Cars 	3 Squad Cars 	4 Squad Cars 	5 Squad Cars 	4 Squad Cars 	4 Squad Cars 	3 Squad Cars Speed Trailer  	4 Squad Cars 	Squad Cars 

Department	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Public Safety Warning Sirens			Warning Siren @ 6674 Ash Street 	Warning Siren @ 38177 Falcon Ave 		Warning Siren @ 7852 380th Street 	Warning Siren @ 6408 Elm Street 		Warning Siren @ 41198 Flink Avenue 	Warning Siren @ 7299 410th Street 	
Public Works	2 PW Maintenance  	PW Maintenance 	PW Maintenance 		Sts & Park Lead (Promo) \$ PW Maintenance 		PW Maintenance 	PW Maintenance 			
Public Works Equipment		- Tandem Axle Snowplow 1 Ton 4WD Plow Truck 	- Front End Loader - Tandem Axle Snow Plow 	4WD Utility Vehicle - Asphalt Roller - Trailer 12,000-pound capacity - Ditch Maintainer - Leaf Vacuum Unit 	1 Ton 4WD Plow Truck 			Road Grader 			
Pavement Management	\$557,000.00	\$1,420,545.00	\$1,463,161.00	\$1,507,056.00	\$1,552,268.00	1,598,836.00	\$1,546,801.00	\$1,600,000.00	1,650,000.00	\$1,700,000.00	\$1,750,000.00
Sidewalk Replacement	\$21,855.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00	\$26,000.00
Street Projects		- Ash Street - Falcon Ave. - Maple Street 9th and 10th Ave. 12th Ave. 360th	- Intersection, Signal Roundabout - Hemmingway Ave. Paving	360th Street							
Technology					Replace Electronic Bulletin Board Forest/Hwy95					Security Cameras	

Department	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035

Levy Projection

Description	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
General Fund - operating levy		5,297,000.00	6,097,634.00	6,675,986.00	7,288,305.00	7,943,837.00	8,542,390.00	9,442,010.00	10,154,561.00	10,809,289.00	11,349,753.00	11,917,241.00
Economic Development - operating levy		185,000.00	194,250.00	195,000.00	195,000.00	195,000.00	195,000.00	195,000.00	195,000.00	195,000.00	195,000.00	195,000.00
Capital Plan Funding		-	275,000.00	300,000.00	300,000.00	350,000.00	375,000.00	400,000.00	450,000.00	500,000.00	550,000.00	600,000.00
		5,482,000.00	6,566,884.00	7,170,986.00	7,783,305.00	8,488,837.00	9,112,390.00	10,037,010.00	10,799,561.00	11,504,289.00	12,094,753.00	12,712,241.00
Cost of Living increase in General Fund - operating levy				4.0%	4.6%	4.0%	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%

Already Committed Debt Levies												
Chisago County	476	225,000.00	198,585.00	153,256.00	-	-	-	-	-	-	-	-
2020A*	322	48,000.00	45,100.00	40,000.00	39,000.00	43,000.00	41,000.00	-	-	-	-	-
2022A*	399	145,000.00	142,000.00	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	385,685.00	313,256.00	164,000.00	173,000.00	131,000.00	95,000.00	95,000.00	95,000.00	-	-

Staffing Needs												
Administrative		-	96,136.00	32,000.00	-	-	-	89,000.00	-	-	-	65,000.00
Building Inspections		-	-	43,000.00	58,000.00	85,000.00	85,000.00	-	-	-	-	-
Community Development		-	-	-	47,000.00	-	81,000.00	-	-	-	-	108,000.00
Finance		-	-	-	-	-	84,000.00	-	-	-	-	-
Public Works		-	31,906.00	24,000.00	25,000.00	-	35,000.00	25,000.00	25,000.00	-	-	-
Parks		-	-	-	20,000.00	70,000.00	-	-	-	-	-	-
Police		-	128,219.00	150,000.00	150,000.00	65,000.00	115,000.00	115,000.00	115,000.00	-	-	-
Fire		-	65,322.00	40,000.00	50,000.00	50,000.00	50,000.00	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Total Staffing Needs		-	321,583.00	289,000.00	350,000.00	270,000.00	450,000.00	229,000.00	140,000.00	-	-	173,000.00

Capital Needs:												
Equipment Replacement by Dept												
Building Inspections	701	-	-	35,000.00	-	-	80,000.00	-	-	-	-	-
Public Works	701	-	-	185,000.00	50,000.00	-	285,000.00	240,000.00	40,000.00	120,000.00	60,000.00	-
Parks	701	-	-	25,000.00	-	-	-	-	-	-	-	-
Information Technology	701	-	-	-	-	-	100,000.00	-	-	-	-	500,000.00
Police	701	-	-	-	-	231,000.00	-	382,000.00	-	-	269,000.00	-
Fire	701	-	-	-	130,000.00	110,000.00	-	-	-	85,000.00	-	-
	701	-	-	-	-	-	-	-	-	-	-	-
Total Equipment Needs		-	-	245,000.00	180,000.00	341,000.00	465,000.00	622,000.00	40,000.00	205,000.00	329,000.00	500,000.00

Parks		-	50,000.00	-	213,000.00	87,000.00	97,000.00	108,000.00	618,000.00	800,000.00	900,000.00	900,000.00
Infrastructure		-	-	-	-	-	-	250,000.00	750,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Total Parks & Infrastructure Needs		-	50,000.00	-	213,000.00	87,000.00	97,000.00	358,000.00	1,368,000.00	1,800,000.00	1,900,000.00	1,900,000.00

Recommended Future Debt Levies												
2025/2026 Bond - \$3 Million		-	-	-	175,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00
Loan for Police vehicles - 2025		-	56,408.00	56,408.00	56,408.00	56,408.00	56,408.00	-	-	-	-	-
Loan for Police vehicles - 2026		-	-	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Total Recommended Future Debt Levies		-	56,408.00	101,408.00	276,408.00	451,408.00	451,408.00	395,000.00	350,000.00	350,000.00	350,000.00	350,000.00

Total Tax Levy		5,900,000.00	7,380,560.00	8,119,650.00	8,966,713.00	9,811,245.00	10,706,798.00	11,736,010.00	12,792,561.00	13,954,289.00	14,673,753.00	15,635,241.00
Increase/(Decrease) \$ over prior year			1,480,560.00	739,090.00	847,063.00	844,532.00	895,553.00	1,029,212.00	1,056,551.00	1,161,728.00	719,464.00	961,488.00
% increase/(Decrease) over prior year			25.1%	10.0%	10.4%	9.4%	9.1%	9.6%	9.0%	9.1%	5.2%	6.6%

Tax Capacity Rate		36.93%	46.69%
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Levy Increments

2025 Tax Capacity from Chisago County \$ 15,808,110 -1.04%
 2024 Tax Capacity From Chisago County \$ 15,975,003

		2025 Proposed Levy	2025 Proposed Tax Capacity Rate	2024 Final Levy	Increase to Tax Revenue %	2024 Tax Capacity Rate
General Fund Operating Levy		6,097,634		5,297,000	15.1%	
EDA Operating Levy		194,250		185,000	5.0%	
Capital Plan Funding		275,000		-		
Debt Service Levy		385,685		418,000	-7.7%	
Total Levy		6,952,569	43.98%	5,900,000	17.8%	36.93%
	Additional Needs					
HR Professional (salary & benefits)	96,136	7,048,705	44.59%		19.5%	
Police Officer Promotion (salary & benefits)	31,733	7,080,438	44.79%		20.0%	
New Police Officer (salary & benefits)	96,486	7,176,924	45.40%		21.6%	
Fire - Change from Stipend to Hourly pay	65,322	7,242,246	45.81%		22.7%	
New Public Works Employee (salary & benefits)	15,953	7,258,199	45.91%		23.0%	
New Public Works Employee (salary & benefits)	15,953	7,274,152	46.02%		23.3%	
Finance 4 Squad Vehicles - first pmt	56,408	7,330,560	46.37%		24.2%	
Parks dedicated money	50,000	7,380,560	46.69%		25.1%	

Fund Balance Purchases

Pavement Management (CR 30 Roundabout) 1 1,000,000

Cares Act Money in Reserve 456,073

Based upon a levy of \$7,717,357 (preliminary levy)

Valuation	2024 Taxes	Estimate 2025 Taxes	Annual Difference	Per Month
<u>Homestead Residential</u>				
\$200,000.00	\$668.00	\$837.00	\$169.00	\$14.08
\$250,000.00	\$869.00	\$1,103.00	\$234.00	\$19.50
\$300,000.00	\$1,070.00	\$1,369.00	\$299.00	\$24.92
\$350,000.00	\$1,271.00	\$1,635.00	\$364.00	\$30.33
\$400,000.00	\$1,473.00	\$1,901.00	\$428.00	\$35.67
\$500,000.00	\$1,473.00	\$1,901.00	\$428.00	\$35.67
<u>Commercial</u>				
\$300,000.00	\$1,939.00	\$2,563.00	\$624.00	\$52.00
\$500,000.00	\$3,416.00	\$4,516.00	\$1,100.00	\$91.67
\$750,000.00	\$5,263.00	\$6,957.00	\$1,694.00	\$141.17
\$1,000,000.00	\$7,110.00	\$9,398.00	\$2,288.00	\$190.67

Based upon a levy of \$7,380,560 (updated levy)

Valuation	2024 Taxes	Estimate 2025 Taxes	Annual Difference	Per Month
<u>Homestead Residential</u>				
\$200,000.00	\$668.00	\$800.00	\$132.00	\$11.00
\$250,000.00	\$869.00	\$1,055.00	\$186.00	\$15.50
\$300,000.00	\$1,070.00	\$1,309.00	\$239.00	\$19.92
\$350,000.00	\$1,271.00	\$1,564.00	\$293.00	\$24.42
\$400,000.00	\$1,473.00	\$1,818.00	\$345.00	\$28.75
\$500,000.00	\$1,847.00	\$2,327.00	\$480.00	\$40.00
<u>Commercial</u>				
\$300,000.00	\$1,939.00	\$2,451.00	\$512.00	\$42.67
\$500,000.00	\$3,416.00	\$4,319.00	\$903.00	\$75.25
\$750,000.00	\$5,263.00	\$6,653.00	\$1,390.00	\$115.83
\$1,000,000.00	\$7,110.00	\$8,988.00	\$1,878.00	\$156.50

Fund 701 - Equipment Replacement Fund

Description	Fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Capital Plan Funding		-	275,000.00	300,000.00	300,000.00	350,000.00	375,000.00	400,000.00	450,000.00	500,000.00	550,000.00	600,000.00
		-	275,000.00	300,000.00	300,000.00	350,000.00	375,000.00	400,000.00	450,000.00	500,000.00	550,000.00	600,000.00

Capital Needs:

Equipment Replacement by Dept												
Building Inspections	701	-	-	-	-	45,000.00	-	45,000.00	-	-	40,000.00	-
Public Works	701	-	-	-	-	220,000.00	-	-	40,000.00	120,000.00	-	60,000.00
Parks	701	-	-	-	-	30,000.00	-	-	-	-	40,000.00	-
Information Technology	701	-	-	-	-	-	-	-	-	-	-	-
Police	701	-	-	-	252,000.00		276,000.00	-	313,000.00	280,000.00	-	319,000.00
Fire	701	-	-	-	-		-	210,000.00	-	85,000.00	-	-
	701	-	-	-	-	-	-	-	-	-	-	-
Total Equipment Needs		-	-	-	252,000.00	295,000.00	276,000.00	255,000.00	353,000.00	485,000.00	80,000.00	379,000.00

Total Tax Levy		-	275,000.00	575,000.00	623,000.00	678,000.00	777,000.00	922,000.00	1,019,000.00	1,034,000.00	1,504,000.00	1,725,000.00
Increase/(Decrease) \$ over prior year			275,000.00	300,000.00	48,000.00	55,000.00	99,000.00	145,000.00	97,000.00	15,000.00	470,000.00	221,000.00
% increase/(Decrease) over prior year				109.1%	8.3%	8.8%	14.6%	18.7%	10.5%	1.5%	45.5%	14.7%

Vehicle & Equipment Capital Purchases

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EQUIPMENT REPLACEMENT & REVOLVING FUND

Vehicle & Equipment Capital Purchases

PUBLIC WORKS	ASST #	YEAR	FLT #	PRCH DATE	VIN	PRCH PRICE	DEPRC	BEG DEPRC	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
VEHICLE / EQUIPMENT PURCHASES	YEAR																		
1 Ton 4WD Plow Truck	2026		98			\$80,000.00	10	\$0.00			\$80,000.00								
1/2 Ton, 4WD Pickup - new hire	2026		PWNNH3			\$35,000.00	7	\$0.00			\$35,000.00								
1 Ton Truck	2026		314			\$70,000.00	10	\$0.00			\$70,000.00								
Plow Truck - Tandem Axle	2027		92			\$350,000.00	15	\$0.00				\$350,000.00							
Front End Loader	2027		950M			\$200,000.00	15	\$0.00				\$200,000.00							
Plow Truck - Tandem Axle	2027		607			\$350,000.00	15	\$0.00				\$350,000.00							
Plow Truck - Tandem Axle	2027		1107			\$350,000.00	15	\$0.00				\$350,000.00							
Leaf Vacuum Unit	2027		1207			\$300,000.00	15	\$0.00				\$300,000.00							
3/4 Ton Cargo Van	2027		517			\$50,000.00	10	\$0.00				\$50,000.00							
4WD, 4WSteer Utility Vehicle	2028		501			\$30,000.00	8	\$0.00					\$30,000.00						
Asphalt Roller/Compactor	2028		3100			\$80,000.00	10	\$0.00					\$80,000.00						
Trailer - 12,000 lbs capacity	2028					\$35,000.00	10	\$0.00					\$35,000.00						
Disk Type Ditch Maintainer	2028					\$75,000.00	10	\$0.00					\$75,000.00						
Plow Truck - Tandem Axle-replacing	2028		M9			\$350,000.00	15	\$0.00					\$350,000.00						
1/2 Ton, 4WD Pickup - new hire	2029		PWNNH4			\$45,000.00	7	\$0.00						\$45,000.00					
1 Ton Truck	2029		214			\$80,000.00	10	\$0.00						\$80,000.00					
1 Ton Truck	2029		350			\$80,000.00	10	\$0.00						\$80,000.00					
1 Ton Truck	2029		400			\$80,000.00	10	\$0.00						\$80,000.00					
Road Grader-150M replacement	2029		150			\$175,000.00	15	\$0.00						\$175,000.00					
1/2 Ton, 4WD Pickup - new hire	2030		PWNNH5			\$40,000.00	7	\$0.00							\$40,000.00				
1/2 Ton Pickup	2030		936			\$60,000.00	7	\$0.00							\$60,000.00				
1/2 Ton Pickup	2030		950			\$60,000.00	7	\$0.00							\$60,000.00				
1 Ton Truck	2030		623			\$80,000.00	10	\$0.00							\$80,000.00				
1/2 Ton, 4WD Pickup - new hire	2031		PWNNH6			\$40,000.00	7	\$0.00								\$40,000.00			
Street Sweeper	2032		1022			\$400,000.00	20	\$0.00									\$400,000.00		
1/2 Ton, 4WD Pickup	2032		PWNNH1			\$60,000.00	7	\$0.00									\$60,000.00		
1/2 Ton, 4WD Pickup	2032		PWNNH2			\$60,000.00	7	\$0.00									\$60,000.00		
Plow Truck - Tandem Axle-replacing	2033		M4			\$350,000.00	15	\$0.00										\$350,000.00	
1/2 Ton, 4WD Pickup	2033		PWNNH3			\$60,000.00	7	\$0.00										\$60,000.00	
1/2 Ton, 4WD Pickup	2034		PWNNH4			\$60,000.00	7	\$0.00											\$60,000.00
1 Ton 4WD Plow Truck	2036		98			\$100,000.00	10	\$0.00											
1 Ton Truck	2036		314			\$100,000.00	10	\$0.00											
4WD, 4WSteer Utility Vehicle	2036		501			\$30,000.00	8	\$0.00											
1/2 Ton, 4WD Pickup	2036		PWNNH5			\$60,000.00	7	\$0.00											
3/4 Ton Cargo Van	2037		517			\$50,000.00	10	\$0.00											
Asphalt Roller/Compactor	2038		3100			\$80,000.00	10	\$0.00											
Trailer - 12,000 lbs capacity	2038					\$35,000.00	10	\$0.00											
Disk Type Ditch Maintainer	2038					\$75,000.00	10	\$0.00											
								\$0.00											
								\$0.00											
ANNUAL PURCHASES									\$0.00	\$0.00	\$185,000.00	\$1,600,000.00	\$570,000.00	\$460,000.00	\$240,000.00	\$40,000.00	\$520,000.00	\$410,000.00	\$60,000.00
Bond (Levy for payments)																			

NOTE: 2 - half ton 4WD pickups are on the Enterprise tab for the 2 new hires in 2025

EQUIPMENT REPLACEMENT & REVOLVING FUND

Vehicle & Equipment Capital Purchases

PARKS	ASST #	YEAR	FLT #	PRCH DATE	VIN	PRCH PRICE	DEPRC	BEG DEPRC	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
VEHICLE / EQUIPMENT PURCHASES		YEAR																		
Front Cut Lawn Mower - 60" 30HP		2025				\$35,000.00	8	\$0.00		\$35,000.00										
GIS Equipment		2026				\$25,000.00	5	\$0.00			\$25,000.00									
AWD or 4WD vehicle		2028		601-1		\$30,000.00	5	\$0.00					\$30,000.00							
AWD or 4WD vehicle		2033		601-2		\$40,000.00	5	\$0.00										\$40,000.00		
									\$0.00											
									\$0.00											
									\$0.00											
									\$0.00											
									\$0.00											
									\$0.00											
									\$0.00											
									\$0.00											
									\$0.00											
ANNUAL PURCHASES									\$0.00	\$35,000.00	\$25,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$0.00	

EQUIPMENT REPLACEMENT & REVOLVING FUND

Vehicle & Equipment Capital Purchases

Information Technology	ASST #	YEAR	FLT #	PRCH DATE	VIN	PRCH PRICE	DEPRC	BEG DEPRC	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
EQUIPMENT PURCHASES	YEAR																		
Electronic Board	2029					\$100,000.00	10	\$0.00						\$100,000.00					
Security Equipment/Cameras	2034					\$500,000.00	10	\$0.00											\$500,000.00
Dark Fiber Connectivity	2055					\$3,000,000.00	20	\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
								\$0.00											
ANNUAL PURCHASES									\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00

EQUIPMENT REPLACEMENT & REVOLVING FUND

Vehicle & Equipment Capital Purchases

POLICE	ASST #	YEAR	FLT #	PRCH DATE	VIN	PRCH PRICE	DEPRC	BEG DEPRC	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
VEHICLE / EQUIPMENT PURCHASES	YEAR		Flt #			Cost - Anticipated	Life		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Police Vehicle - new position	2025		NH1			\$63,000.00	5	\$0.00		\$63,000.00									
Police Vehicle Replacement	2025		118			\$63,000.00	5	\$0.00		\$63,000.00									
Police Vehicle Replacement	2025		218			\$63,000.00	5	\$0.00		\$63,000.00									
Police Vehicle Replacement	2025		119			\$63,000.00	5	\$0.00		\$63,000.00									
Police Vehicle - new position	2026		NH2			\$63,000.00	5	\$0.00			\$63,000.00								
Police Vehicle Replacement	2026		219			\$63,000.00	5	\$0.00			\$63,000.00								
Police Vehicle Replacement	2026		216			\$63,000.00	5	\$0.00			\$63,000.00								
Police Vehicle - new position	2027		NH3			\$66,000.00	5	\$0.00				\$66,000.00							
Police Vehicle Replacement	2027		120			\$66,000.00	5	\$0.00				\$66,000.00							
Police Vehicle Replacement	2027		316			\$66,000.00	5	\$0.00				\$66,000.00							
Police Vehicle Replacement	2027		220			\$66,000.00	5	\$0.00				\$66,000.00							
Police Vehicle Replacement	2028		121			\$67,000.00	5	\$0.00					\$67,000.00						
Police Vehicle Replacement	2028		122			\$67,000.00	5	\$0.00					\$67,000.00						
Police Vehicle Replacement	2028		123			\$67,000.00	5	\$0.00					\$67,000.00						
Police Vehicle - new position	2029		NH4			\$69,000.00	5	\$0.00						\$69,000.00					
Police Vehicle Replacement	2029		223			\$69,000.00	5	\$0.00						\$69,000.00					
Police Vehicle Replacement	2029		124			\$69,000.00	5	\$0.00						\$69,000.00					
Police Vehicle Replacement	2029		125			\$69,000.00	5	\$0.00						\$69,000.00					
Police Vehicle - new position	2030		NH5			\$70,000.00	5	\$0.00							\$70,000.00				
Police Vehicle Replacement	2030		NH1-2			\$70,000.00	5	\$0.00							\$70,000.00				
Police Vehicle Replacement	2030		118-2			\$70,000.00	5	\$0.00							\$70,000.00				
Police Vehicle Replacement	2030		218-2			\$70,000.00	5	\$0.00							\$70,000.00				
Police Vehicle Replacement	2030		119-2			\$70,000.00	5	\$0.00							\$70,000.00				
Police Vehicle - new position	2031		NH6			\$70,000.00	5	\$0.00								\$70,000.00			
Police Vehicle Replacement	2031		NH2-2			\$70,000.00	5	\$0.00								\$70,000.00			
Police Vehicle Replacement	2031		219-2			\$70,000.00	5	\$0.00								\$70,000.00			
Police Vehicle Replacement	2031		216-2			\$70,000.00	5	\$0.00								\$70,000.00			
Police Vehicle Replacement	2032		NH3-2			\$70,000.00	5	\$0.00									\$70,000.00		
Police Vehicle Replacement	2032		120-2			\$70,000.00	5	\$0.00									\$70,000.00		
Police Vehicle Replacement	2032		121-2			\$70,000.00	5	\$0.00									\$70,000.00		
Police Vehicle Replacement	2032		316-2			\$70,000.00	5	\$0.00									\$70,000.00		
Police Vehicle Replacement	2033		220-2			\$70,000.00	5	\$0.00										\$70,000.00	
Police Vehicle Replacement	2033		122-2			\$70,000.00	5	\$0.00										\$70,000.00	
Police Vehicle Replacement	2033		123-2			\$70,000.00	5	\$0.00										\$70,000.00	
AEP North America 2017 Speed Trailer - single axle	2033					\$25,000.00	15	\$0.00										\$25,000.00	
Police Vehicle Replacement	2034		NH4-2			\$70,000.00	5	\$0.00											\$70,000.00
Police Vehicle Replacement	2034		223-2			\$70,000.00	5	\$0.00											\$70,000.00
Police Vehicle Replacement	2034		124-2			\$70,000.00	5	\$0.00											\$70,000.00
Police Vehicle Replacement	2034		125-2			\$70,000.00	5	\$0.00											\$70,000.00
Siren @ 6674 Ash St (2001 DC - 127 Db)	2027					\$30,000.00	25	\$0.00				\$30,000.00							
Siren @ 38177 Falcon Ave (2001 DC - 127Db)	2028					\$30,000.00	25	\$0.00					\$30,000.00						
Siren @ 7852 380th St (2001 DC - 128 Db)	2030					\$32,000.00	25	\$0.00							\$32,000.00				
Siren @ 6406 Elm St (STH10A - 115 Db)	2031					\$33,000.00	25	\$0.00								\$33,000.00			
Siren @ 41198 Flink Ave (2001 DC - 128 Db)	2033					\$34,000.00	25	\$0.00										\$34,000.00	
Siren @ 7299 410th St (2001 DC - 130Db)	2034					\$39,000.00	25	\$0.00											\$39,000.00
Siren Proposed on 399th St	2049					\$40,000.00	25	\$0.00											
Siren Proposed @ Grand Ave & 376th St	2050					\$40,000.00	25	\$0.00											
								\$0.00											
									\$0.00	\$252,000.00	\$189,000.00	\$294,000.00	\$231,000.00	\$276,000.00	\$382,000.00	\$313,000.00	\$280,000.00	\$269,000.00	\$319,000.00

Vehicle & Equipment Capital Purchases

1 Equipment Replacement Fund/FIRE

STAFFING PLAN MATRIX - ADMINISTRATION

Position	Department	New Hire	2024 Base	Projected Insurance	Years >>>									
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Staffing		2												
HR Specialist (90% GF)	Administration	+1	\$72,800	\$23,949	2025									
Customer Service Specialist **	Administration	+1	\$39,707	\$23,949		2026								
Communications Specialist	Administration	+1	\$64,896	\$23,949						2030				
Deputy Clerk	Administration	+1	\$53,331	\$23,949										2034
Full Staffing		6												
					1 YR		<5 YRS>					<10 YRS>		
					1	2	3	4	5	6	7	8	9	10

** allocate 50% to GF/50% to Water fund

STAFFING PLAN MATRIX - BUILDING INSPECTIONS

Position	Department	New Hire	2024 Base	Projected Insurance	Years >>>									
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Staffing		3												
Code & Zoning Officer (4WD) 7/1/2026 start	Building Inspections	+1	\$62,650	\$23,949		2026								
Inspections Program Coordinator	Bldg Inspections / Fire	+1	\$46,408	\$23,949			2027							
Building Inspector (4WD)	Building Inspections	+1	\$63,661	\$23,949				2028						
Rental Housing & Fire Inspector (car)	Bldg Inspections / Fire	+1	\$62,962	\$23,949					2029					
Full Staffing		7												
					1 YR	<5 YRS>				<10 YRS>				
					1	2	3	4	5	6	7	8	9	10

STAFFING PLAN MATRIX - COMMUNITY DEVELOPMENT

Position	Department	New Hire	2024 Base	Projected Insurance	Years >>>									
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Staffing		1												
(1/2 EDA 1/2 Planning) Economic Development Admin Services	Cmtly Development	+1	\$70,000	\$23,949			2027							
Associate Planner	Cmtly Development	+1	\$58,974	\$23,949					2029					
City Planner	Cmtly Development	+1	\$85,467	\$23,949										2034
Full Staffing		4												
					1 YR		<5 YRS>				<10 YRS>			
					1	2	3	4	5	6	7	8	9	10

STAFFING PLAN MATRIX - FINANCE

Position	Department	New Hire	2024 Base	Projected Insurance	Years >>>									
					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Staffing		3												
Assistant Finance Director **	Finance	+0	\$106,401	\$0	2025									
Accounting Clerk	Finance	+1	\$61,506	\$23,949					2029					
Full Staffing		4												
					1 YR		<5 YRS>					<10 YRS>		
					1	2	3	4	5	6	7	8	9	10

STAFFING PLAN MATRIX - PUBLIC WORKS

Position	Department	New Hire	2,024 Base	Projected Insurance	Years >>>	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Staffing		14													
Public Works Maintenance	Public Works	+1	65,250	17,700	2025										
Public Works Maintenance	Public Works	+1	65,250	17,700	2025										
Public Works Maintenance Mechanic	Public Works	+1	65,250	17,700			2026								
Public Works Maintenance	Public Works	+1	65,250	17,700				2027							
Public Works Maintenance	Public Works	+1	65,250	17,700						2029					
Public Works Maintenance	Public Works	+1	65,250	17,700							2031				
Public Works Maintenance	Public Works	+1	65,250	17,700								2032			
Water Lead (Assignment)	Public Works	+0								2029					
Wastewater Lead (Assignment)	Public Works	+0								2029					
Streets & Parks Lead (Assignment)	Public Works	+0								2029					
Utilities Technician (Water)	Public Works	+1	69014.4	17,700.00											2034
Utilities Technician (Wastewater)	Public Works	+1	70096	17,700.00											2034
Full Staffing		23													
					1 YR			<5 YRS>				<10 YRS>			
					1	2	3	4	5	6	7	8	9	10	
			165,899	82,950											
			41,475	20,737											

These are enterprise funds - not levy supported

STAFFING PLAN MATRIX - PARKS

Position	Department	New Hire	2024 Base	Years >>>									
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Staffing		1											
GIS Technician - Consultant	Parks / Public Works	+1	\$30,000	2025									
Community Programs Specialist (PT)	Parks	+0.5	\$18,876			2027							
Community Programs Specialist (FT)	Parks	+1	\$60,715				2028						
Community Center Director	Parks / Community Ctr												2034
Community Center Staff	Parks / Community Ctr												2034
Full Staffing (Excl CCtr)		3											
				1 YR		<5 YRS>				<10 YRS>			
				1	2	3	4	5	6	7	8	9	10

STAFFING PLAN MATRIX - POLICE

Position	Department	New Hire	2024 Base	Projected Insurance	Years >>>	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Current Sworn Staffing		14													
Current Non-Sworn Staffing		2													
Patrol Sergeant (Promo)	Police +0	+0	\$119,891		2025										
Patrol Officer	Police +1	+1	\$84,490	\$23,949	2025										
Patrol Sergeant (Promo)	Police +0	+0	\$119,891			2026									
Patrol Officer	Police +1	+1	\$84,490	\$23,949		2026									
Lieutenant (Promo)	Police +0	+0	\$122,508				2027								
Patrol Officer	Police +1	+1	\$84,490	\$23,949			2027								
Administrative Assistant	Police	+1	\$52,308	\$23,949				2028							
Patrol Officer*	Police +1	+1	\$84,490	\$23,949					2029						
Patrol Officer	Police +1	+1	\$84,490	\$23,949						2030					
Patrol Officer	Police +1	+1	\$84,490	\$23,949							2031				
Full Sworn Staffing		20													
Full Non-Sworn Staffing		3													
* Tied to 3rd Investigator Assignment					1 YR			<5 YRS>				<10 YRS>			
					1	2	3	4	5	6	7	8	9	10	

General Fund

2025 Revenue Budget

Description	2023 Actual			2024 YTD	
	2022 Actual	(Unaudited)	2024 Adopted	Actual	2025 Proposed
Current Ad Valorem Taxes	\$ 4,019,909	\$ 4,479,919	\$ 5,482,000	\$ 2,881,033	\$ 6,994,875
Delinquent Ad Valorem Taxes	30,296	77,537	-	33,247	-
Tax-Incrmnt /+Excess & Surplus	2,600	(2,850)	-	-	-
Other Taxes/Solar Prod Tx	25,584	23,773	24,000	23,710	24,000
Penalties and Interest DelTax	-	-	-	2,337	-
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	642	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	177,912	200,000
Septic Permits and Opinion	6,670	5,685	7,000	5,350	6,000
Plan Check Fee	52,782	96,992	72,500	68,816	75,000
Mechanical Permits	22,648	24,966	20,000	13,663	20,000
Plumbing Permits	15,021	14,861	12,000	14,513	15,000
Site Locate/Permit	-	-	-	800	-
Grading Permit	-	1,000	-	500	750
Conditional Use Permit	1,500	600	1,000	300	750
Excavation Permit/License	3,900	3,600	5,000	11,500	5,000
Animal Licenses	1,635	1,509	2,000	750	1,500
Dance Permits	400	360	500	60	400
Sign Permits	1,755	375	1,500	405	400
Other Permits	335	5,425	500	2,080	500
State Grants and Aids	1,283	2,788	-	4,324	575,000
Local Government Aid	836,120	855,681	1,029,202	514,601	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	245,270	210,000
Other State Aid Grants	8,262	10,782	10,000	25,882	15,000
Other Federal Aid/Grants	-	-	-	24,000	-
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	19,320	8,000
Plat Fee	3,560	4,260	4,000	7,970	6,000
Assessment Search Fees	275	250	300	250	300
Fire Service Contract	59,456	67,119	55,000	77,051	75,000

Description	2023 Actual			2024 YTD	
	2022 Actual	(Unaudited)	2024 Adopted	Actual	2025 Proposed
Other Revenues	34,445	8,102	15,000	11,797	15,000
Court Fines	15,202	17,444	17,000	17,678	17,000
False Alarm Fees	-	225	-	-	-
Special Assessments	2,269	2,270	2,000	-	2,000
Misc Revenue	18,342	-	-	-	-
Reimbursement-Police	38,055	22,339	15,000	18,859	20,000
Reimbursement-Pbl Wks	75,487	36,010	75,000	7,138	35,000
Reimbursement-Fire Dept	8,735	20,183	-	3,950	-
PD ADM Citations	-	-	-	440	-
Interest Earnings	1,595	110,665	15,000	345,418	65,000
Refunds & Reimbursements	-	205	7,500	-	-
Refunds & Reimbursements - W&L	13,500	10,061	-	-	-
Other Revenues	1,700	12,360	-	4,826	-
Other Rents and Royalties	16,733	17,896	20,400	16,285	20,400
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	-	314,300
Total Revenue	\$ 6,237,451	\$ 7,578,864	\$ 7,693,702	\$ 4,617,347	\$ 10,050,497

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	75
Computer	1,445	1,374	1,500	432	-
Professional Services	-	-	1,000	6,197	5,500
Travel Expenses	3,012	3,105	5,500	965	1,000
Conference & Training	1,714	447	2,500	1,345	2,500
Legal Notices Publishing	-	-	500	-	500
General Notices	-	-	-	5,195	-
Insurance	241	201	300	4	50
Dues and Subscriptions	30	30	100	-	100
City Council	\$ 28,722	\$ 28,433	\$ 34,719	\$ 25,800	\$ 33,382

Employees Wages & Salaries	\$ 133,149	\$ 234,862	\$ 142,646	\$ 24,296	\$ 185,528
PERA	8,655	8,504	9,272	1,170	14,515
FICA and Medicare	9,136	10,524	10,912	1,836	14,193
Employer Paid Health	19,189	15,033	17,159	10,234	39,082
Worker s Comp Insurance	996	623	834	658	750
Operating Supplies	48	221	250	-	275
Professional Svcs	-	-	2,000	9,951	2,000
Communications	546	514	800	54	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	75
Dues and Subscriptions	1,087	1,270	1,300	-	1,500
City Administrator	\$ 175,950	\$ 275,380	\$ 189,173	\$ 48,324	\$ 262,318

Employees Wages & Salaries	\$ 83,841	\$ 86,957	\$ 90,001	\$ 58,850	\$ 98,670
PERA	6,287	6,426	6,750	4,664	7,401
FICA and Medicare	6,168	6,311	6,885	4,559	7,548
Employer Paid Health	11,100	8,124	9,996	7,344	11,128
Worker s Comp Insurance	698	623	850	658	750
Operating Supplies	-	-	150	480	-
Professional Svcs	29,922	33,153	19,000	11,126	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	4,000
Dues and Subscriptions	406	314	350	334	500
Recording Fees	332	630	-	138	-
City Clerk	\$ 142,770	\$ 146,813	\$ 138,532	\$ 92,503	\$ 134,497

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	-	-	-	-	20,400
Operating Supplies	-	-	-	-	5,000
Copy Machine Lease	-	-	-	-	25,900
Software	-	-	-	-	303,900
Internet Lease	-	-	-	-	25,000
Network Switches/Firewall	-	-	-	-	27,200
Professional Svcs	-	-	-	-	30,000
Telephone	-	-	-	-	49,700
Technology	\$ -	\$ -	\$ -	\$ -	\$ 497,100
Employees Wages & Salaries	\$ 186,931	\$ 198,793	\$ 219,987	\$ 144,930	\$ 255,335
Overtime	141	1,070	-	101	-
PERA	12,806	13,848	16,499	11,488	19,150
FICA and Medicare	13,251	14,158	16,830	10,937	19,533
Employer Paid Health	16,400	46,863	33,641	29,865	55,628
Worker s Comp Insurance	1,776	1,867	2,503	2,972	3,500
Professional Svcs	31,828	34,975	13,000	10,598	14,000
Auditing and Acct g Services	39,515	61,460	30,000	30,266	30,000
Telephone	492	423	600	313	-
Travel Expenses	437	2,188	5,100	2,194	3,900
Conference & Training	980	3,365	3,800	1,272	2,600
Insurance	2,280	1,850	2,000	126	150
Dues and Subscriptions	530	460	1,000	510	1,000
Finance	\$ 307,367	\$ 381,321	\$ 344,960	\$ 245,572	\$ 404,796
Attorneys Fees	\$ 27,050	\$ 119,782	\$ 50,000	\$ 103,220	\$ 68,300
City Attorney	\$ 27,050	\$ 119,782	\$ 50,000	\$ 103,220	\$ 68,300
Engineering Fees	\$ 56,246	\$ (1,845)	\$ 40,000	\$ 18,179	\$ 40,000
City Engineer	\$ 56,246	\$ (1,845)	\$ 40,000	\$ 18,179	\$ 40,000
Professional Svcs	\$ 29,852	\$ 35,110	\$ 30,000	\$ 15,000	\$ 31,500
Legislative	\$ 29,852	\$ 35,110	\$ 30,000	\$ 15,000	\$ 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	\$ 43,315	\$ 107,265
PERA	8,349	8,912	5,387	3,223	8,045
FICA and Medicare	8,900	8,847	5,495	3,585	8,206
Employer Paid Health	25,302	11,332	2,781	3,745	14,739
Workers Comp Insurance	883	1,490	1,000	1,534	1,900
Non-capital Equipment	181	-	-	-	-
Operating Supplies	117	-	200	-	200
Professional Svcs	12,032	6,828	89,958	15,265	25,000
Engineering Fees	12,528	5,354	16,000	-	5,000
Attorneys Fees	-	-	5,000	-	5,000
Telephone	1,764	1,618	600	929	-
Travel Expenses	-	211	1,600	-	1,600
Conference & Training	575	491	1,285	-	1,300
Legal Notices Publishing	1,900	1,245	1,600	1,427	1,600
General Notices and Pub Info	46	-	-	-	-
Insurance	1,522	1,201	1,500	101	125
Dues and Subscriptions	1,140	758	910	-	1,000
Planning & Zoning	\$ 199,179	\$ 185,290	\$ 205,143	\$ 73,124	\$ 180,980

Employees Wages & Salaries	\$ 38,842	\$ 44,503	\$ 49,886	\$ 33,395	\$ 49,210
Overtime	3,927	4,781	1,617	2,696	6,420
PERA	3,208	3,646	3,862	2,839	4,172
FICA and Medicare	3,204	3,663	3,940	2,820	4,256
Employer Paid Health	8,774	7,913	10,260	6,445	10,099
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	13,085	-
Operating Supplies	14,488	11,659	12,000	6,844	12,480
Copy Machine Lease	9,601	11,838	10,000	7,235	-
Internet Lease	14,263	13,800	15,000	8,050	-
Network Switches/Firewall	-	5,518	6,100	3,567	-
Professional Svcs	43,095	57,980	40,000	26,576	40,000
Telephone	14,477	11,646	15,000	4,982	-
Postage	8,372	4,773	6,500	2,617	-
Insurance	9,524	9,369	12,000	9,175	14,400
Utility Services	21,802	16,349	20,000	6,366	20,000
Refuse	1,841	2,111	2,000	1,523	2,000
Repairs/Maint Buildings	20,311	13,535	30,000	1,387	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	\$ 142,671	\$ 196,093

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	\$ 975,041	\$ 1,727,010
Overtime	60,299	86,047	81,302	85,948	64,288
PERA	264,666	255,863	268,401	191,731	304,257
FICA and Medicare	27,023	31,657	31,704	21,043	36,234
Employer Paid Health	239,539	297,711	279,360	192,391	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	9,258	41,000
Computer	8,070	5,415	45,375	39,960	-
Operating Supplies	20,804	14,898	20,000	8,616	16,500
Motor Fuels	32,183	39,339	32,000	19,766	32,000
Copy Machine Lease	3,797	3,903	3,800	2,714	-
Vehical/Truck Lease	5,715	5,545	6,000	3,690	6,600
License And Permits	44	15	125	112	200
Uniforms	21,427	29,312	22,192	18,493	33,100
Professional Srvs	59,872	99,540	126,900	59,741	32,000
Attorneys Fees	-	-	300	-	300
Medical Exams	2,842	5,318	1,900	1,794	1,900
Telephone	446	721	450	279	-
Travel Expenses	109	277	75	-	100
Conference & Training	19,230	21,580	24,200	28,377	37,200
Insurance	57,583	51,282	44,000	59,594	65,000
Utility Services	4,781	3,722	4,800	1,710	4,800
Repairs/Maint Buildings	3,067	6,054	500	235	500
Repairs/Maint Machinery/Equip	41,630	26,613	46,800	14,990	46,800
Miscellaneous	120	-	300	-	300
Dues and Subscriptions	6,626	11,341	11,500	8,866	13,300
Motor Vehicles	50,768	121,295	149,670	39,016	-
Police	\$ 2,418,039	\$ 2,740,149	\$ 2,855,535	\$ 1,871,329	\$ 2,855,027

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	\$ 31,500
Fire Call-Edu	41,200	46,200	56,800	25,200	94,500
FICA and Medicare	4,108	4,490	4,348	2,356	9,634
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	40,134	40,000
Computer	6,476	3,673	3,000	5,658	-
Operating Supplies	7,689	5,047	7,000	4,305	10,000
Motor Fuels	7,965	8,851	7,000	3,903	10,000
Copy Machine Lease	902	1,227	1,200	800	-
SCBA Maint	6,628	1,966	4,500	-	8,000
Uniforms	448	6,019	48,500	20,126	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	736	-
Network Switches/Firewall	-	2,069	2,000	1,065	-
Professional Svcs	15,492	16,248	28,000	6,812	28,000
Pension-Fire Relief Assoc	95,167	103,601	82,000	1,600	100,000
Medical Exams	2,564	842	3,500	4,885	8,000
Communications	13,006	13,818	24,000	16,834	24,000
Telephone	3,863	3,811	5,000	2,622	-
Conference & Training	18,358	10,137	7,500	6,152	20,000
Insurance	11,330	9,507	15,000	10,269	12,000
Utility Services	21,666	12,352	20,000	4,474	15,000
Refuse	652	839	825	666	1,000
Repairs/Maint Buildings	8,832	4,233	17,000	16,731	19,000
Repairs/Maint Machinery/Equip	45,237	71,608	45,000	33,838	55,000
Dues and Subscriptions	1,145	2,257	4,000	200	2,000
Other Equipment	2,730	-	-	-	-
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	\$ 307,981	\$ 633,584

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	\$ 153,431	\$ 240,420
Overtime	-	-	-	6	-
PERA	17,329	18,212	19,614	12,093	18,032
FICA and Medicare	17,176	17,366	20,007	11,451	18,392
Employer Paid Health	50,105	44,238	55,922	42,441	67,850
Worker s Comp Insurance	1,779	505	1,500	595	650
Operating Supplies	265	559	1,500	86	1,000
Motor Fuels	1,566	2,199	2,500	902	2,500
Licenses & Permits	19	-	-	-	-
Uniforms	-	-	300	-	800
Telephone	981	933	1,200	626	-
Travel Expense	-	-	-	-	1,000
Conference & Training	2,143	276	1,000	1,262	2,100
Insurance	2,386	2,039	3,000	314	350
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	\$ 223,384	\$ 356,094
Utility Services	\$ 4,137	\$ 2,951	\$ 2,950	\$ 1,491	\$ 3,000
Repairs/Maint Machinery/Equip	491	4,245	1,150	1,284	1,200
Capital Outlay	-	-	58,305	51,218	-
Civil Defense	\$ 4,628	\$ 7,196	\$ 62,405	\$ 53,993	\$ 4,200
Professional Svcs	\$ -	\$ 350	\$ 225	\$ -	\$ 300
Consultant Services	4,200	3,500	4,200	2,800	4,200
Animal Control	\$ 4,200	\$ 3,850	\$ 4,425	\$ 2,800	\$ 4,500
Traffic Signals	\$ 12,594	\$ 9,118	\$ 10,000	\$ 4,354	\$ 44,000
Street Lights	21,314	59,957	23,000	23,250	65,000
Street Lights	\$ 33,908	\$ 69,075	\$ 33,000	\$ 27,604	\$ 109,000

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	\$ 332,949	\$ 569,511
Overtime	22,756	43,298	12,588	24,979	46,355
PERA	23,243	33,802	36,039	28,474	47,287
FICA and Medicare	23,188	33,607	36,760	28,014	48,233
Employer Paid Health	45,050	82,572	94,009	61,469	120,522
Worker s Comp Insurance	27,036	35,744	50,962	25,233	30,000
Computer	2,681	3,534	-	3,104	-
Operating Supplies	23,043	27,116	25,000	6,453	26,000
Motor Fuels	57,638	56,386	46,000	10,148	46,000
Copy Machine Lease	1,260	2,594	2,500	1,865	-
Street Maint Materials	23,704	47,979	18,000	5,784	25,000
Traffic Signs	9,313	2,982	8,000	11,016	10,000
Gravel	1,861	126,558	140,000	10,000	154,000
License And Permits	517	-	500	-	500
Uniforms	9,249	11,230	7,000	2,992	8,000
Small Tools and Minor Equip	5,346	3,360	3,000	817	5,000
Internet Lease	887	1,296	1,300	736	-
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	67,420	80,000
Dust Control	43,725	56,084	70,000	49,299	90,000
Medical Exams	215	72	300	-	300
Telephone	4,679	5,411	7,000	4,295	-
Postage	-	93	-	-	-
Conference & Training	1,000	955	1,000	856	1,000
Insurance	20,365	19,937	18,000	29,805	33,000
Utility Services	16,087	14,412	10,000	6,354	18,000
Refuse	4,764	6,058	3,700	4,998	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	20,018	65,000
Drug & Alcohol Testing	142	212	500	146	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	20,381	750,000
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	\$ 939,928	\$ 2,438,608

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	\$ 104,974	\$ 83,366
Overtime	7,593	13,180	2,706	7,501	3,905
Part-Time Employees	2,081	1,897	-	571	2,000
PERA	6,894	9,989	11,977	8,779	6,545
FICA and Medicare	6,876	9,872	12,217	8,545	6,676
Employer Paid Health	14,464	25,138	31,646	19,154	15,054
Worker s Comp Insurance	5,715	7,440	4,000	10,194	12,000
Operating Supplies	16,107	17,775	15,000	10,200	17,000
Motor Fuels	2,609	2,842	5,000	4,899	15,600
Traffic Signs	1,212	72	1,000	-	5,000
Licenses & Permits	77	-	-	-	1,100
Uniforms	1,112	1,209	850	310	100
Small Tools	984	1,246	1,260	5,000	1,000
Professional Svcs	1,000	-	-	608	31,400
Telephone	2,114	2,159	3,500	1,440	-
Conferences & Training	-	75	1,900	23	2,000
Insurance	26,287	23,281	26,000	8,064	8,750
Utility Services	10,116	5,759	17,000	5,008	18,360
Repairs & Maint Cont	5,223	20,582	114,000	6,464	175,000
Repairs/Maint Buildings	-	4,833	2,600	3,015	4,000
Repairs/Maint Machinery/Equip	12,598	7,496	5,700	2,799	6,300
Rentals	10,554	12,359	20,000	1,163	20,800
Other Equipment Rentals	14,501	16,708	5,000	6,782	5,200
Improvements - Bldgs	-	-	-	-	575,000
Parks	\$ 232,448	\$ 305,653	\$ 438,347	\$ 215,493	\$ 1,016,156
Employees Wages & Salaries	\$ 24,717	\$ 28,318	\$ 28,545	\$ 19,159	\$ 29,973
Overtime	2,499	3,043	1,029	1,716	4,085
PERA	2,041	2,320	2,218	1,649	2,554
FICA and Medicare	2,039	2,331	2,262	1,651	2,605
Employer Paid Health	5,583	5,036	5,838	3,721	6,285
Operating Supplies	-	-	100	-	-
Professional Svcs	10,692	11,579	15,000	11,341	17,000
Utility Services	33,393	30,464	35,000	9,083	36,400
Refuse	1,117	1,131	1,200	818	1,200
Repairs/Maint Buildings	7,668	1,247	3,000	1,221	10,000
Repairs/Maint Machinery/Equip	-	-	1,000	-	1,000
Library	\$ 89,749	\$ 85,469	\$ 95,192	\$ 50,359	\$ 111,102

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
Postage	-	-	-	-	6,500
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	238	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	-	575,658
Other General Expenditures	\$ 128,452	\$ 64,501	\$ 272,200	\$ 37,891	\$ 673,258
	\$ 6,122,223	\$ 7,325,731	\$ 8,068,849	\$ 4,499,911	\$ 10,050,496