New Prague, Minnesota

A Tradition of Progress

CITY OF NEW PRAGUE
2024 PROPOSED GENERAL FUND BUDGET REPORT

TABLE OF CONTENTS

Contents

BUDGET MESSAGE

The budget is intended to serve as a guide for elected officials, City staff and others interested in the budget for the City of New Prague. The City Council formally adopts budgets for the General Fund, Enterprise Funds, Debt Service, Special Revenue and Capital Projects Funds.

BUDGET POLICY & STRATEGY

The budget document was prepared after analyzing and evaluating recommendations from the various Departments. It represents the requested financial support for the operation of the City of New Prague for the upcoming fiscal year. Revenue estimates are conservative, realistic, and based on historical and current trends. The City Administrator, Finance Director, and City Council have provided input for the budget.

The City of New Prague provides a range of services to the community, including police and fire protection, street and park maintenance, snow and ice removal, recreation, economic development, administrative and planning services, elections, and electric, water, wastewater sewer and storm water management services.

2024 BUDGETS – ALL FUNDS

The City of New Prague's Budgets include the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Improvement Funds and the Enterprise Funds (Water, Electric, Sanitary Sewer, Storm Water, Ambulance, EDA, EDA Industrial Park and Golf).

GENERAL FUND

The General Fund serves as a primary operating fund of the city. The General Fund is used to account for all financial resources not assigned to a special purpose or revenue. The proposed General Fund Budget is a balanced budget – current revenues and other sources are equal to expenditures and other uses.

CITY OF NEW PRAGUE
2024 Budgets - All Funds
December 18, 2023

Fund	Revenues	(+)	Transfers In	(=)	Total Revenues	Expenses	(+)	Transfers Out	(=)	Total Expenses	Net Differences	Description
General Fund	$5,898,746		$520,894		$6,419,640	$6,377,694		$41,946		$6,419,640	$0	Balanced Budget
Enterprise Funds (Major)												
Water	$1,877,961				$1,877,961	$1,589,904				$1,589,904	$288,057	
Sanitary Sewer	$3,677,947				$3,677,947	$4,057,592				$4,057,592	-$379,645	Use of Fund Balance
Electric	$10,474,072				$10,474,072	$10,036,660		$40,000		$10,076,660	$397,412	
Enterprise Funds (Non-Major)												
Ambulance	$20,100				$20,100	$12,366				$12,366	$7,734	
EDA	$75,250				$75,250	$75,250				$75,250	$0	
EDA - Industrial Park	$0				$0	$1,773				$1,773	-$1,773	Use of Fund Balance
Golf	$1,351,036		$41,946		$1,392,982	$1,408,833				$1,408,833	-$15,851	
Storm Water	$401,040				$401,040	$403,445				$403,445	-$2,405	
Special Revenue Funds	$35,211				$35,211	$16,010				$16,010	$19,201	
Capital Project Funds	$3,042,118				$3,042,118	$3,821,850				$3,821,850	-$779,732	
Debt Service Funds	$1,217,613				$1,217,613	$1,499,558				$1,499,558	-$281,945	Use of Fund Balance
	$28,071,094		$562,840		$28,633,934	$29,300,935		$81,946		$29,382,881	-$748,947	

GENERAL FUND REVENUE	2022 ACTUAL GENERAL FUND	2023 ADOPTED GENERAL FUND BUDGET	2024 PROPOSED GENERAL FUND BUDGET	2023 to 2024 ($) DIFFERENCE	2023 to 2024 (%) DIFFERENCE
TAXES	$ 3,758,223	$ 3,828,128	$ 3,839,628	$ 11,500	0.30%
LICENSES & PERMITS	$ 350,997	$ 240,780	$ 250,255	$ 9,475	3.94%
INTERGOVERNMENTAL	$ 1,298,101	$ 1,293,308	$ 1,567,199	$ 273,891	21.18%
CHARGES FOR SERVICES	$ 120,028	$ 148,806	$ 82,164	$ (66,642)	-44.78%
FINES	$ 22,063	$ 20,000	$ 20,000	$ -	0.00%
SPECIAL ASSESSMENTS	$ -	$ -	$ -	$ -	0.00%
INTEREST INCOME	$ 79,733	$ 10,000	$ 125,000	$ 115,000	1150.00%
MISCELLANEOUS REVENUE	$ 54,130	$ 14,500	$ 14,500	$ -	0.00%
TRANSFERS IN	$ 133,000	$ 946,253	$ 520,894	$ (425,359)	-44.95%
TOTAL REVENUE	$ 5,816,275	$ 6,501,775	$ 6,419,640	$ (82,135)	-1.26%

GENERAL FUND EXPENSES	2022 ACTUAL GENERAL FUND	2023 ADOPTED GENERAL FUND BUDGET	2024 PROPOSED GENERAL FUND BUDGET	2023 to 2024 ($) DIFFERENCE	2023 to 2024 (%) DIFFERENCE
CITY COUNCIL	$ 73,283	$ 74,152	$ 76,142	$ 1,990	2.68%
ADMINISTRATION	$ 533,280	$ 492,982	$ 461,644	$ (31,338)	-6.36%
TECHNOLOGY NETWORK	$ 89,118	$ 166,882	$ 207,383	$ 40,501	24.27%
ELECTIONS	$ 25,324	$ 6,320	$ 15,900	$ 9,580	151.58%
ASSESSOR	$ 43,100	$ 44,393	$ 45,700	$ 1,307	2.94%
ATTORNEY	$ 70,008	$ 70,000	$ 70,000	$ -	0.00%
ENGINEERING	$ 7,068	$ 15,000	$ 20,000	$ 5,000	33.33%
PLANNING	$ 253,782	$ 387,745	$ 405,723	$ 17,978	4.64%
GOVERNMENT BUILDINGS	$ 86,718	$ 73,191	$ 174,138	$ 100,947	137.92%
POLICE	$ 1,802,153	$ 2,102,655	$ 2,196,296	$ 93,641	4.45%
FIRE	$ 239,330	$ 208,545	$ 252,332	$ 43,787	21.00%
BUILDING INSPECTION	$ 287,442	$ 309,492	$ 341,054	$ 31,562	10.20%
EMERGENCY MANAGEMENT	$ 420	$ 2,650	$ 2,637	$ (13)	-0.49%
ANIMAL CONTROL	$ 14,487	$ 15,750	$ 15,750	$ -	0.00%
PUBLIC WORKS	$ 101,042	$ 110,182	$ 116,637	$ 6,455	5.86%
STREETS	$ 960,369	$ 952,187	$ 892,825	$ (59,362)	-6.23%
STREET LIGHTS	$ 59,689	$ 72,418	$ 72,333	$ (85)	-0.12%
OUTDOOR SWIMMING POOL	$ 67,663	$ -	$ -	$ -	0.00%
AQUATICS CENTER	$ 165,220	$ 130,526	$ 116,251	$ (14,275)	-10.94%
MUNICIPAL BAND	$ 4,466	$ 4,475	$ 4,484	$ 9	0.20%
PARKS	$ 505,765	$ 855,736	$ 621,815	$ (233,921)	-27.34%
PARK BOARD	$ 6,708	$ 173,000	$ 180,000	$ 7,000	4.05%
LIBRARY	$ 30,941	$ 50,753	$ 33,265	$ (17,488)	-34.46%
UNALLOCATED	$ 21,826	$ 61,471	$ 55,385	$ (6,086)	-9.90%
TRANSFER OUT	$ 121,270	$ 121,270	$ 41,946	$ (79,324)	$ (1)
TOTAL EXPENSES	$ 5,570,473	$ 6,501,775	$ 6,419,640	$ (82,135)	-1.26%
DIFFERENCE	$ 245,802	$ -	$ -	$ -	

ENTERPRISE FUNDS

Enterprise Funds are used to report any activity for which a fee is charged to external users for goods or services. Unlike governmental funds, enterprise funds operate like private business enterprises where decisions are made that determine revenues earned, costs incurred and/or net income that is necessary for management accountability.

WATER FUND

The Water Fund is a self-sustaining city utility fund. The water utility provides a safe, reliable, efficient, and cost-effective water operation system to meet the needs of the resident and businesses now and into the future. Services include water pumping, water treatment, water storage, water distribution, repairs and maintenance, hydrant flushing, line locates and responding to emergency water main breaks.

The 2024 Revenue budget reflects a 5% annual overall rate increase, depending on usage. Commercial and residential customers will see an estimated annual increase between 3.9% - 5.2%. Water usage during the summer months of June through September will be billed at higher rates to recover needed revenue and to meet the water conservation pricing requirement set forth by the state.

	2022	2023	2024		2023 TO 2024	2023 TO 2024
	ACTUAL	ADOPTED	PROPOSED		($)	(%)
WATER REVENUE	FUND	BUDGET	BUDGET		DIFFERENCE	DIFFERENCE
CHARGES FOR SERVICES	$ (1,661,679)	$ (1,670,739)	$ (1,786,561)		$ (115,822)	6.93%
HOOK-UP CHARGES	$ (33,005)	$ (35,000)	$ (25,000)		$ 10,000	-28.57%
MISCELLANEOUS REVENUE	$ (97,352)	$ (71,865)	$ (66,400)		$ 5,465	-7.60%
TOTAL REVENUE	$ (1,792,036)	$ (1,777,604)	$ (1,877,961)		$ (100,357)	5.65%

	2022	2023	2024	0	2023 TO 2024	2023 TO 2024
	ACTUAL	ADOPTED	PROPOSED		($)	(%)
WATER EXPENSES	FUND	BUDGET	BUDGET		DIFFERENCE	DIFFERENCE
SOURCE OF SUPPLY	$ 533,854	$ 528,625	$ 533,408		$ 4,783	0.90%
POWER & PUMPING	$ 118,056	$ 117,000	$ 117,500		$ 500	0.43%
PURIFICATION	$ 48,899	$ 78,000	$ 58,000		$ (20,000)	-25.64%
DISTRIBUTION	$ 69,466	$ 72,000	$ 70,500		$ (1,500)	-2.08%
ADMIN & GENERAL	$ 742,549	$ 749,174	$ 810,496		$ 61,322	8.19%
TOTAL EXPENSES	$ 1,512,824	$ 1,544,799	$ 1,589,904		$ 45,105	2.92%
DIFFERENCE	$ (279,212)	$ (232,805)	$ (288,057)		$ (55,252)	

WASTEWATER SANITARY SEWER FUND

The Sanitary Sewer Fund is a self-sustaining city utility fund. The sanitary sewer provides an efficient, well-maintained, and cost-effective sewer collection system to meet the needs of the growing community. Services include operating and maintaining the sanitary sewer collection system, sewer jetting, inspecting lift stations, inflow and infiltration improvements, and emergency sewer repair.

The 2024 Revenue Budget reflects a 3.5% increase for Residential and Commercial Wastewater Rates. This is a reflection of the current economy and rising operating costs. Currently there are 2,937 sanitary sewer connections with a projected 20 new connections in 2024. Each permit brings in $5,934.50 in hook-up charges.

SANITARY SEWER REVENUE	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
CHARGES FOR SERVICES	$ (3,331,357)	$ (3,407,612)	$ (3,526,353)	$ (118,741)	3.48%
HOOK-UP CHARGES	$ (85,528)	$ (120,000)	$ (120,000)	$ -	0.00%
MISCELLANEOUS REVENUE	$ (158,493)	$ (31,594)	$ (31,594)	$ -	0.00%
TOTAL REVENUE	$ (3,575,378)	$ (3,559,206)	$ (3,677,947)	$ (118,741)	3.34%

SANITARY SEWER EXPENSES	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
EMPLOYEE WAGES & BENEFITS	$ 608,223	$ 699,838	$ 738,537	$ 38,699	5.53%
OPERATING EXPENSES	$ 2,275,623	$ 2,329,917	$ 2,400,733	$ 70,816	3.04%
CAPITAL EXPENSES	$ -	$ -	$ -	$ -	0.00%
DEBT SERVICE	$ 960,806	$ 944,355	$ 918,322	$ (26,033)	-2.76%
TOTAL EXPENSES	$ 3,844,653	$ 3,974,110	$ 4,057,592	$ 83,482	2.10%
DIFFERENCE	$ 269,275	$ 414,904	$ 379,645	$ (35,259)	

ELECTRIC FUND

The Electric Fund is a self-sustaining city utility fund. The electric utility provides reasonably priced, reliable, and customer-focused electrical services to fulfill the needs of the New Prague area.

Services include maintaining the electric distribution system, installation of a new AMI metering system, inspecting, and testing high voltage equipment, maintaining, repairing, and operating all engines and generators in the power plant and responding to emergency electrical outages.

New Prague Public Utilities customers are accustomed to a staff of full-time professionals to provide virtually uninterrupted services on demand – 24 hours a day, 365 days a year.

The New Prague Public Utilities is a member of the Southern Minnesota Municipal Power Agency (SMMPA) from which it purchases all its wholesale electricity.

The 2024 Revenue budget reflects a 2% increase on residential energy rates, 1% on Commercial and 2.3% on industrial and demand rates. Residential customer service charges will not change in 2024. These increases are primarily driven by escalating labor, material and equipment cost and the ongoing operational cost of building and maintaining an electric distribution system that is both reliable and capable of serving future growth.

ELECTRIC REVENUE	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET		2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
CHARGES FOR SERVICES	$ (8,403,222)	$ (9,286,587)	$ (9,716,632)		$ (430,045)	4.63%
MISCELLANEOUS REVENUE	$ (999,974)	$ (712,700)	$ (757,440)		$ (44,740)	6.28%
TOTAL REVENUE	$ (9,403,196)	$ (9,999,287)	$ (10,474,072)		$ (474,785)	4.75%

ELECTRIC EXPENSES	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	0	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
SOURCE OF SUPPLY	$ 6,675,221	$ 7,254,891	$ 7,465,461		$ 210,570	2.90%
SOURCE OF SUPPLY - SMMPA	$ 254,501	$ 337,500	$ 486,740		$ 149,240	44.22%
DISTRIBUTION	$ 224,025	$ 112,500	$ 126,500		$ 14,000	12.44%
CUSTOMER SERVICE	$ 263	$ -	$ -		$ -	0.00%
ADMIN & GENERAL	$ 1,377,049	$ 1,752,512	$ 1,957,959		$ 205,447	11.72%
TRANSFER OUT	$ 40,000	$ 40,000	$ 40,000		$ -	0.00%
TOTAL EXPENSES	$ 8,571,059	$ 9,497,403	$ 10,076,660		$ 579,257	6.10%
DIFFERENCE	$ (832,137)	$ (501,884)	$ (397,412)		$ 104,472	

AMBULANCE FUND

The City's Ambulance Fund is used to track the rental income of the North Memorial Ambulance Service and the expenses associated with the Emergency Management Services building. In addition to the rental income, North Memorial also pays toward the payment of premises utilities.

AMBULANCE REVENUE	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
RENT	$ (14,856)	$ (15,000)	$ (15,000)	$ -	0.00%
MISCELLANEOUS REVENUE	$ (5,992)	$ (5,100)	$ (5,100)	$ -	0.00%
TOTAL REVENUE	$ (20,848)	$ (20,100)	$ (20,100)	$ -	0.00%

AMBULANCE EXPENSES	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
OPERATING EXPENSES	$ 14,188	$ 10,697	$ 12,366	$ 1,669	15.60%
TOTAL EXPENSES	$ 14,188	$ 10,697	$ 12,366	$ 1,669	15.60%
DIFFERENCE	$ (6,661)	$ (9,403)	$ (7,734)	$ 1,669	

ECONOMIC DEVELOPMENT AUTHORITY FUND

The Economic Development Authority Fund is designed to account for the authority's detailed financial activities (including all receipts, disbursements, their nature, money on hand, the purposes to which the money or land is to be applied, the authority's credits and assets, and its outstanding liabilities). The local EDA Board possess all the economic development and redevelopment powers and authority as authorized by MN States, Chapter 469, and the City's Home Rule Charter.

EDA REVENUE	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
PROPERTY TAXES	$ (49,917)	$ (75,000)	$ (75,000)	$ -	0.00%
LOCAL GRANT	$ -	$ -	$ -	$ -	0.00%
MISCELLANEOUS REVENUE	$ (1,733)	$ (250)	$ (250)	$ -	0.00%
TOTAL REVENUE	$ (51,650)	$ (75,250)	$ (75,250)	$ -	0.00%

EDA EXPENSES	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
OPERATING EXPENSES	$ 35,683	$ 70,250	$ 75,250	$ 5,000	7.12%
TRANSFERS OUT	$ 3,000	$ 5,000	$ -	$ (5,000)	-100.00%
TOTAL EXPENSES	$ 38,683	$ 75,250	$ 75,250	$ -	0.00%
DIFFERENCE	$ (12,967)	$ -	$ -	$ -	

ECONOMIC DEVELOPMENT AUTHORITY FUND (INDUSTRIAL PARK)

EDA - INDUSTRIAL PARK REVENUE	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
TRANSFERS IN	$ -	$ -	$ -	$ -	0.00%
LOCAL GRANT	$ -	$ -	$ -	$ -	0.00%
MISCELLANOUS INCOME	$ (593)	$ -	$ -	$ -	0.00%
RENTAL INCOME	$ -	$ -	$ -	$ -	0.00%
TOTAL REVENUE	$ (593)	$ -	$ -	$ -	0.00%

EDA - INDUSTRIAL PARK EXPENSES	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
OPERATING EXPENSES	$ 146	$ 988,000	$ -	$ (988,000)	-100.00%
DEPRECIATION	$ 1,773	$ 1,773	$ 1,773	$ -	0.00%
SETTLEMENT CHARGES	$ -	$ -	$ -	$ -	0.00%
TOTAL EXPENSES	$ 1,919	$ 989,773	$ 1,773	$ (988,000)	-99.82%
DIFFERENCE	$ 1,326	$ 989,773	$ 1,773	$ (988,000)	

NEW PRAGUE GOLF CLUB

The New Prague Golf Club is located within Memorial Park and was established in 1931.

The golf club, membership, and competition in the area have changed. The nine-hole golf course has expanded to an 18-hole course in the late 1960's. In the 1970s membership was comprised of approximately 30% residents, increasing to 45% in the early 1990s. Membership trends over recent years included 260 members in 2018; 226 in 2019 and have continued to grow since 2020 The golf club provides recreational opportunities for a wide demographic in the community including leagues and lessons for all ages and abilities, juniors to seniors.

The golf course property includes a club house which can accommodate 100 people on the second-floor dining. Up to 100 people can be accommodate on the 3rd floor, which includes a kitchen, full bar, two outdoor patios and restrooms. The first floor includes a golf shop, ladies locker rooms/restrooms and the business office. The men's locker room and additional restrooms are located on the basement level. The Golf club hosts weddings, anniversaries, reunions, bingo, meeting, birthday parties along with daily lunches.

The 2024 Revenue Budget reflects an increase to membership fees/dues: $20 single, $30 couple, and $50 families. Green Fees will increase $1 per person for 18-hols and Cart Fees will increase $1 for 18-holes.,

GOLF REVENUE	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
SALES	$ (80,973)	$ (83,000)	$ (78,000)	$ 5,000	-6.02%
CHARGES FOR SERVICES	$ (805,907)	$ (799,924)	$ (880,536)	$ (80,612)	10.08%
FOOD & BEVERAGE	$ (372,186)	$ (327,800)	$ (389,000)	$ (61,200)	18.67%
MISCELLANEOUS	$ (24,021)	$ (5,500)	$ (3,500)	$ 2,000	-36.36%
TRANSFERS IN	$ (121,270)	$ (121,270)	$ (41,946)	$ 79,324	-65.41%
TOTAL REVENUE	$ (1,404,358)	$ (1,337,494)	$ (1,392,982)	$ (55,488)	4.15%

GOLF EXPENSES	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
GOLF OPERATIONS	$ 497,794	$ 494,439	$ 537,881	$ 43,442	8.79%
FOOD & BEVERAGE	$ 322,936	$ 277,110	$ 350,294	$ 73,184	26.41%
MAINTENANCE	$ 496,667	$ 486,332	$ 520,658	$ 34,326	7.06%
TOTAL EXPENSES	$ 1,317,398	$ 1,257,881	$ 1,408,833	$ 150,952	12.00%
DIFFERENCE	$ (86,959)	$ (79,613)	$ 15,851	$ 95,464	

STORM WATER FUND

The Storm Water Fund is a self-sustaining city utility fund. The Storm Water utility exists to regulate, manage, and maintain storm water drainage infrastructure effectively and efficiently.

The 2023 Revenue Budget reflects a zero increase in residential and commercial storm sewer rates to offset increased expenditures. Currently the City of New Prague has 36 miles of storm pipe along with 30 storm water ponds and water ways all monitored and maintained by the street department. Maintenance includes repairing and cleaning leaves out of the catch basins, cleaning dirt and sand from in front of the inlet and discharge pipes in all ponds.

STORM WATER REVENUE	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
CHARGES FOR SERVICES	$ (397,034)	$ (400,940)	$ (400,940)	$ -	0.00%
MISCELLANEOUS REVENUE	$ (7,941)	$ (100)	$ (100)	$ -	0.00%
TOTAL REVENUE	$ (404,975)	$ (401,040)	$ (401,040)	$ -	0.00%

STORM WATER EXPENSES	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
EMPLOYEE WAGES & BENEFITS	$ 86,930	$ 90,369	$ 95,750	$ 5,381	5.95%
OPERATING EXPENSES	$ 259,219	$ 259,795	$ 260,651	$ 856	0.33%
CAPITAL EXPENSES	$ -	$ -	$ -	$ -	0.00%
DEBT SERVICE	$ 38,614	$ 37,556	$ 47,044	$ 9,488	25.26%
TOTAL EXPENSES	$ 384,763	$ 387,720	$ 403,445	$ 15,725	4.06%
DIFFERENCE	$ (20,212)	$ (13,320)	$ 2,405	$ 15,725	

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are committed to expenditures for specific projects or purposes other than debt service or capital projects. Unlike the General Fund, the budgets of special revenue funds do not always balance, e.g., revenues equal expenditures.

	SPECIAL REVENUE	2022 ACTUAL SPECIAL REVENUE	2023 ADOPTED SPECIAL REVENUE	2024 PROPOSED SPECIAL REVENUE	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
203 R	SMALL CITIES REVOLVING	$ (619)	$ (100)	$ (100)	$ -	0.00%
204 R	SMALL CITIES GRANT	$ -	$ -	$ -	$ -	0.00%
206 R	SP - ECONOMIC DEVELOPMENT	$ (1,002)	$ -	$ -	$ -	0.00%
207 R	SOUTHERN MN HOUSING PARTNERSHIP (SWMHP)-2016	$ (1,650)	$ (1,200)	$ (1,200)	$ -	0.00%
208 R	SMALL CITIES DEVEOPMENT PROGRAM (SCDP)-2018	$ (1,638)	$ (450)	$ (450)	$ -	0.00%
209 R	AMERICAN RESCUE PLAN	$ (40,639)	$ -	$ -	$ -	0.00%
227 R	RENTALS	$ (9,730)	$ (9,600)	$ (9,600)	$ -	0.00%
228 R	PARK ACQUISITION FEE	$ (10,571)	$ (9,211)	$ (9,211)	$ -	0.00%
230 R	PARK EQUIPMENT	$ (5,674)	$ (6,850)	$ (6,850)	$ -	0.00%
233 R	CRIME PREVENTION	$ (19,739)	$ (14,550)	$ (6,300)	$ 8,250	-56.70%
235 R	SIDEWALKS	$ (374)	$ -	$ -	$ -	0.00%
236 R	SIRENS	$ (84)	$ (1,500)	$ (1,500)	$ -	0.00%
	TOTAL REVENUE	$ (91,720)	$ (43,461)	$ (35,211)	$ 8,250	-18.98%

	SPECIAL REVENUE EXPENSES	2022 ACTUAL SPECIAL REVENUE	2023 ADOPTED SPECIAL REVENUE	2024 PROPOSED SPECIAL REVENUE	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
203 E	SMALL CITIES REVOLVING	$ -	$ -	$ -	$ -	0.00%
204 E	SMALL CITIES GRANT	$ -	$ -	$ -	$ -	0.00%
206 E	SP - ECONOMIC DEVELOPMENT	$ -	$ -	$ -	$ -	0.00%
207 E	SOUTHERN MN HOUSING PARTNERSHIP (SWMHP)	$ -	$ -	$ -	$ -	0.00%
208 E	SMALL CITIES DEVEOPMENT PROGRAM (SCDP)	$ -	$ -	$ -	$ -	0.00%
209 E	AMERICAN RESCUE PLAN	$ -	$ -	$ -	$ -	0.00%
227 E	RENTALS	$ 4,868	$ 2,950	$ 2,210	$ (740)	-25.08%
228 E	PARK ACQUISITION FEE	$ -	$ -	$ -	$ -	0.00%
230 E	PARK EQUIPMENT	$ 1,444	$ -	$ -	$ -	0.00%
233 E	CRIME PREVENTION	$ 24,795	$ 8,900	$ 13,800	$ 4,900	55.06%
235 E	SIDEWALKS	$ -	$ -	$ -	$ -	0.00%
236 E	SIRENS	$ -	$ -	$ -	$ -	0.00%
	TOTAL EXPENSES	$ 31,107	$ 11,850	$ 16,010	$ 4,160	35.11%
	DIFFERENCE	$ (60,613)	$ (31,611)	$ (19,201)	$ 12,410	

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for the acquisition and construction of major capital facilities, infrastructure, and equipment (except those financed by enterprise funds). This fund includes the expenditure relating to the capital project and large capital outlay purchases. Project budgets and/or annual financial plans are established for each fund.

	CAPITAL PROJECTS REVENUE	2022 ACTUAL CAPITAL FUND	2023 ADOPTED CAPITAL FUND BUDGET	2024 PROPOSED CAPITAL FUND BUDGET	2022 TO 2023 ($) DIFFERENCE	2022 TO 2023 (%) DIFFERENCE
417 R	CIP 2016-2020	$ -	$ -	$ -	$ -	0.00%
418 R	TH 19 PROJECT (2020)	$ (640,498)	$ (456,316)	$ -	$ 456,316	-100.00%
420 R	CIP 2019	$ (653)	$ -	$ -	$ -	0.00%
421 R	CIP 2022	$ (1,844,518)	$ (1,879,311)		$ 1,879,311	0.00%
422 R	CIP 2023	$ -	$ -	$ -	$ -	
423 R	CIP 2024	$ -	$ -	$ (2,920,400)	$ (2,920,400)	
455 R	TRUNK SANITARY FEES	$ (24,651)	$ (1,800)	$ (1,800)	$ -	0.00%
472 R	TH19-11TH AVE PROJECT	$ (678)	$ -	$ -	$ -	0.00%
498 R	EQUIPMENT FUND	$ -	$ (200,217)	$ (110,418)	$ 89,799	-44.85%
499 R	GENERAL	$ (39,705)	$ (9,500)	$ (9,500)	$ -	0.00%
	TOTAL REVENUE	$ (2,550,704)	$ (2,547,144)	$ (3,042,118)	$ (494,974)	19.43%

	CAPITAL PROJECTS EXPENSES	2022 ACTUAL CAPITAL FUND	2023 ADOPTED CAPITAL FUND BUDGET	2024 PROPOSED CAPITAL FUND BUDGET	2022 TO 2023 ($) DIFFERENCE	2022 TO 2023 (%) DIFFERENCE
417 E	CIP 2016-2020	$ -	$ -	$ -	$ -	0.00%
418 E	TH 19 PROJECT (2020)	$ 649,436	$ 884,579	$ -	$ (884,579)	-100.00%
420 E	CIP 2019	$ 55,630	$ -	$ -	$ -	0.00%
421 E	CIP 2022	$ -	$ 2,351,729	$ -	$ -	0.00%
422 E	CIP 2023	$ -	$ -	$ -	$ -	0.00%
423 E	CIP 2024	$ -	$ -	$ 3,699,300	$ -	0.00%
455 E	TRUNK SANITARY FEES	$ -	$ -	$ -	$ -	0.00%
472 E	TH19-11TH AVE PROJECT	$ -	$ -	$ -	$ -	0.00%
498 E	EQUIPMENT FUND	$ -	$ 189,985	$ 120,650	$ (69,335)	-36.49%
499 E	GENERAL	$ 91,788	$ 1,900	$ 1,900	$ -	0.00%
	TOTAL EXPENSES	$ 796,854	$ 3,428,193	$ 3,821,850	$ (953,914)	-27.83%
	DIFFERENCE	$ (1,753,850)	$ 881,049	$ 779,732	$ (1,448,888)	

DEBT SERVICE FUNDS

Debt Service Fund is a cash reserve that is used to pay for the interest and principal payments of general long-term debt principal, interest, and related costs. The city maintains individual debt service funds for its various bond issues. The city has established annual financial plans for each of the individual debt service funds.

	DEBT SERVICE REVENUE	2022 ACTUAL DEBT FUND	2023 ADOPTED DEBT FUND BUDGET	2024 PROPOSED DEBT FUND BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
311 R	CIP 2011	$ (10,262)	$ (9,473)	$ (9,473)	$ -	0.00%
315 R	2013B - REFUNDING	$ (357,635)	$ (359,745)	$ (281,508)	$ 78,237	-21.75%
316 R	CIP 2014	$ (85,078)	$ (83,343)	$ (87,751)	$ (4,408)	5.29%
317 R	CIP 2015	$ (19,654)	$ (15,296)	$ (15,630)	$ (334)	2.18%
318 R	TIF-NP SENIOR HOUSING	$ (128,710)	$ (133,841)	$ (133,842)	$ (1)	0.00%
319 R	CIP 2019	$ (278,240)	$ (257,108)	$ (259,176)	$ (2,068)	0.80%
320 R	2020A REFUNDING	$ (350,226)	$ (179,240)	$ (169,424)	$ 9,816	-5.48%
321 R	CIP 2020-2021	$ (89,358)	$ (126,147)	$ (128,266)	$ (2,119)	1.68%
322 R	CIP 2022	$ (171,994)	$ (97,125)	$ (93,450)	$ 3,675	-3.78%
323 R	CIP 2023				$ -	0.00%
375 R	CIP 2007	$ (98,011)	$ -	$ -	$ -	0.00%
380 R	HRA (PHILLIPS SQUARE)	$ (11,595)	$ (11,550)	$ (11,550)	$ -	0.00%
395 R	CIP 2009	$ (28,720)	$ (27,543)	$ (27,543)	$ -	0.00%
	TOTAL REVENUE	$ (1,629,483)	$ (1,300,411)	$ (1,217,613)	$ 82,798	-6.37%

	DEBT SERVICE EXPENSES	2022 ACTUAL DEBT FUND	2023 ADOPTED DEBT FUND BUDGET	2024 PROPOSED DEBT FUND BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
311 E	CIP 2011	$ 12,090	$ 10,521	$ 8,317	$ (2,204)	-20.95%
315 E	2013B - REFUNDING	$ 446,466	$ 453,730	$ 370,630	$ (83,100)	-18.31%
316 E	CIP 2014	$ 101,836	$ 101,900	$ 102,913	$ 1,013	0.99%
317 E	CIP 2015	$ 38,886	$ 37,775	$ 37,025	$ (750)	-1.99%
318 E	TIF-NP SENIOR HOUSING	$ 128,858	$ 140,926	$ 134,235	$ (6,691)	-4.75%
319 E	CIP 2019	$ 294,661	$ 289,250	$ 288,050	$ (1,200)	-0.41%
320 E	2020A REFUNDING	$ 178,925	$ 186,763	$ 182,397	$ (4,366)	-2.34%
321 E	CIP 2020-2021	$ 58,666	$ 161,468	$ 176,468	$ 15,000	9.29%
322 E	CIP 2022	$ 3,106	$ -	$ 41,750	$ 41,750	0.00%
323 E	CIP 2023	$ -	$ -	$ 104,152	$ 104,152	0.00%
375 E	CIP 2007	$ 97,603	$ -	$ -	$ -	0.00%
380 E	HRA (PHILLIPS SQUARE)	$ 11,436	$ 11,400	$ 11,400	$ -	0.00%
395 E	CIP 2009	$ 43,324	$ 42,221	$ 42,221	$ -	0.00%
	TOTAL EXPENSES	$ 1,415,857	$ 1,435,954	$ 1,499,558	$ 63,604	4.43%
	DIFFERENCE	$ (213,626)	$ 135,543	$ 281,945	$ 146,402	

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
NON-DEPARTMENTAL	101-3-0000-31010	CURRENT PROPERTY TAXES	$ 3,247,201	$ 3,344,953	$ 3,647,335	$ 3,728,128	$ 3,108,457	$ 3,749,628	$ 21,500	0.58%
	101-3-0000-31020	DELINQUENT PROPERTY TAXES	$ 25,942	$ 9,788	$ 12,479	$ -	$ (3,611)	$ -	$ -	0.00%
	101-3-0000-31030	CABLE TV FRANCHISE TAXES	$ 105,341	$ 99,616	$ 98,409	$ 100,000	$ -	$ 90,000	$ (10,000)	-10.00%
	101-3-0000-36100	SPECIAL ASSESSMENTS-CO	$ 1,742	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	101-3-0000-36210	INTEREST INCOME	$ 31,532	$ 3,344	$ 79,733	$ 10,000	$ 324,909	$ 125,000	$ 115,000	1150.00%
	101-3-0000-36211	INTEREST INCOME- MARKET VALUE	$ -	$ -	$ 11,793	$ -	$ -	$ -	$ -	0.00%
	101-3-0000-36240	INSURANCE REIMBURSEMENTS	$ 10,604	$ 25,898	$ 11,390	$ 5,000	$ 41,896	$ 5,000	$ -	0.00%
	101-3-0000-36300	MISCELLANEOUS INCOME	$ 3,606	$ 20,934	$ 19,622	$ 2,000	$ 19,062	$ 2,000	$ -	0.00%
	101-3-0000-36330	CONTRIBUTIONS AND DONATIONS	$ 1,110	$ 4,842	$ 540	$ 5,000	$ -	$ 5,000	$ -	0.00%
	101-3-0000-36440	REIMBURSEMENTS	$ 9,639	$ 2,306	$ 11,580	$ 2,500	$ 13,990	$ 2,500	$ -	0.00%
	101-3-0000-36500	USE OF FUND BALANCE	$ -	$ -	$ -	$ 201,300	$ -	$ 95,000	$ (106,300)	-52.81%
	101-3-0000-39101	SALES OF GENERAL FIXED ASSETS	$ 3,700	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	101-3-0000-39200	TRF- PILOT FROM ELEC FUND	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 23,333	$ 40,000	$ -	0.00%
	101-3-0000-39201	TRF IN	$ 11,000	$ 11,000	$ 3,000	$ -	$ 2,917	$ -	$ -	0.00%
	101-3-0000-39206	TRF FROM ARPA FUNDS	$ -	$ -	$ -	$ 514,968	$ -	$ 237,388	$ (277,580)	-53.90%
	101-3-0000-39207	TRF FROM EQUIPMENT FUND	$ -	$ -	$ -	$ 189,985	$ -	$ 148,506	$ (41,479)	-21.83%
		TOTAL REVENUES	$ 3,491,416	$ 3,562,682	$ 3,935,881	$ 4,798,881	$ 3,530,953	$ 4,500,022	$ (298,859)	-6.23%
GENERAL GOVERNMENT	101-3-4100-32110	LIQUOR LICENSES	$ 34,242	$ 21,908	$ 38,398	$ 34,825	$ 41,775	$ 34,825	$ -	0.00%
	101-3-4100-32180	BUSINESS LICENSES	$ 4,735	$ 2,350	$ 3,620	$ 2,500	$ 3,458	$ 12,500	$ 10,000	400.00%
	101-3-4100-32181	TOBACCO LICENSES	$ 3,000	$ 3,400	$ 2,800	$ 3,000	$ -	$ 3,000	$ -	0.00%
	101-3-4100-32182	PET LICENSES	$ 1,630	$ 3,010	$ 375	$ 1,000	$ 1,640	$ 1,000	$ -	0.00%
	101-3-4100-32210	BUILDING PERMITS	$ 273,361	$ 245,413	$ 290,554	$ 185,000	$ 223,666	$ 185,000	$ -	0.00%
	101-3-4100-32215	GOLF CART/ UTV PERMITS	$ 1,675	$ 2,575	$ 4,030	$ 3,455	$ 4,135	$ 3,930	$ 475	13.75%
	101-3-4100-32220	PLANNING APPLICATIONS	$ 10,200	$ 7,270	$ 6,550	$ 6,000	$ 5,995	$ 6,000	$ -	0.00%
	101-3-4100-32260	PLAN REVIEW	$ 8,711	$ 5,164	$ 4,670	$ 5,000	$ 3,720	$ 4,000	$ (1,000)	-20.00%
	101-3-4100-33401	LOCAL GOVERNMENTAL AID	$ 915,508	$ 946,819	$ 964,655	$ 985,808	$ 492,904	$ 1,183,527	$ 197,719	20.06%
	101-3-4100-33408	MARKET VALUE CREDIT	$ 92	$ 178	$ 183	$ -	$ 90	$ -	$ -	0.00%
	101-3-4100-33410	COVID-19 - RELIEF FUNDS	$ 2,792	$ 14,022	$ -	$ -	$ -	$ -	$ -	0.00%
	101-3-4100-33440	PUBLIC SAFETY AID	$ -	$ -	$ -	$ -	$ -	$ 69,930	$ 69,930	0.00%
	101-3-4100-34107	ASSESSMENT SEARCH REVENUE	$ 5,055	$ 3,120	$ 2,080	$ 3,000	$ 2,125	$ 2,500	$ (500)	-16.67%
	101-3-4100-34108	ADMINISTRATIVE CHARGES	$ 7,558	$ 14,582	$ 6,796	$ 7,000	$ 4,228	$ 7,000	$ -	0.00%
	101-3-4100-34109	SVC CHG/CODE ENFORCEMENT	$ 2,293	$ 1,915	$ 1,691	$ 1,500	$ (560)	$ 1,500	$ -	0.00%
		TOTAL REVENUES	$ 1,270,852	$ 1,271,726	$ 1,326,402	$ 1,238,088	$ 783,176	$ 1,514,712	$ 276,624	22.34%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
COUNCIL	101-4-4111-103	WAGES PART-TIME	$ 20,700	$ 21,550	$ 21,869	$ 21,900	$ 21,569	$ 21,900	$ -	0.00%
	101-4-4111-113	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 400	$ -	$ 400	$ -	0.00%
	101-4-4111-121	EMPLOYER CONT. P E R A	$ 780	$ 1,014	$ 1,035	$ 1,035	$ 1,035	$ 1,035	$ -	0.00%
	101-4-4111-122	EMPLOYER CONT. F I C A	$ 616	$ 391	$ 389	$ 422	$ 366	$ 422	$ -	0.00%
	101-4-4111-151	WORKER'S COMP PREMIUMS	$ 66	$ 73	$ 72	$ 95	$ 70	$ 95	$ -	0.00%
	101-4-4111-200	SUPPLIES	$ 188	$ 744	$ 4,677	$ 500	$ 45	$ 400	$ (100)	-20.00%
	101-4-4111-305	CIVIL LEGAL FEES	$ -	$ -	$ 2,427	$ -	$ -	$ -	$ -	0.00%
	101-4-4111-310	PROFESSIONAL SERVICES	$ -	$ 21,000	$ -	$ 9,300	$ 9,200	$ 9,300	$ -	0.00%
	101-4-4111-320	POSTAGE	$ -	$ -	$ -	$ -	$ 44	$ -	$ -	0.00%
	101-4-4111-321	TELEPHONE	$ -	$ -	$ 801	$ 1,100	$ 905	$ 1,000	$ (100)	-9.09%
	101-4-4111-330	TRAVEL, CONF, MILEAGE ALLOW.	$ 392	$ 4,520	$ 385	$ 1,000	$ 1,095	$ 1,500	$ 500	50.00%
	101-4-4111-340	ADVERTISING & PUBLICATIONS	$ 38,481	$ 32,929	$ 38,006	$ 35,000	$ 20,310	$ 35,000	$ -	0.00%
	101-4-4111-350	PRINTING & BINDING	$ 2,866	$ 1,830	$ 1,482	$ 1,700	$ 3,229	$ 2,000	$ 300	17.65%
	101-4-4111-369	INSURANCES	$ 1,013	$ 927	$ 1,423	$ 970	$ 1,693	$ 1,860	$ 890	91.75%
	101-4-4111-401	CONTRACTED SERVICES	$ 950	$ 500	$ 580	$ 500	$ 600	$ 500	$ -	0.00%
	101-4-4111-430	MISCELLANEOUS EXPENSE	$ 55	$ 93	$ 55	$ 150	$ -	$ 150	$ -	0.00%
	101-4-4111-433	DUES & SUBSCRIPTIONS	$ 48	$ 78	$ 82	$ 80	$ 55	$ 80	$ -	0.00%
	101-4-4111-450	TRAINING & SEMINARS	$ -	$ 273	$ -	$ -	$ 125	$ 500	$ 500	0.00%
		TOTAL EXPENDITURES	$ 66,155	$ 85,922	$ 73,283	$ 74,152	$ 60,341	$ 76,142	$ 1,990	2.68%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
ADMINISTRATION	101-4-4132-101	WAGES FULL-TIME	$ 297,219	$ 344,508	$ 335,521	$ 315,213	$ 284,905	$ 288,397	$ (26,816)	-8.51%
	101-4-4132-102	WAGES OVERTIME	$ 1,158	$ 993	$ 347	$ 500	$ 612	$ 500	$ -	0.00%
	101-4-4132-113	EMPLOYEE BENEFITS	$ 4,800	$ 4,658	$ 4,400	$ 5,057	$ 4,400	$ 4,800	$ (257)	-5.08%
	101-4-4132-121	EMPLOYER CONT. P E R A	$ 22,075	$ 23,531	$ 23,471	$ 23,678	$ 21,678	$ 21,667	$ (2,011)	-8.49%
	101-4-4132-122	EMPLOYER CONT. F I C A	$ 20,315	$ 21,705	$ 21,818	$ 24,172	$ 20,115	$ 22,119	$ (2,053)	-8.49%
	101-4-4132-131	HEALTH INSURANCE	$ 56,748	$ 61,563	$ 67,263	$ 59,509	$ 57,388	$ 57,428	$ (2,081)	-3.50%
	101-4-4132-132	DENTAL INSURANCE	$ 4,131	$ 4,316	$ 4,473	$ 6,012	$ 5,323	$ 5,920	$ (92)	-1.53%
	101-4-4132-133	LIFE & S-T DISABILITY INS	$ 441	$ 484	$ 374	$ 300	$ 1,002	$ 863	$ 563	187.67%
	101-4-4132-151	WORKER'S COMP PREMIUMS	$ 1,645	$ 1,822	$ 2,238	$ 1,887	$ 2,005	$ 1,746	$ (141)	-7.47%
	101-4-4132-200	SUPPLIES	$ 2,125	$ 1,849	$ 1,454	$ 2,000	$ 1,295	$ 2,000	$ -	0.00%
	101-4-4132-220	REPAIRS & MAINT. SUPPLIES	$ 4	$ 49	$ -	$ -	$ 23	$ -	$ -	0.00%
	101-4-4132-231	SAFETY EQUIP & TRAINING	$ 1,095	$ 1,085	$ 830	$ 1,196	$ 1,054	$ 1,196	$ -	0.00%
	101-4-4132-301	AUDIT	$ 19,022	$ 22,735	$ 22,440	$ 23,524	$ 23,341	$ 24,742	$ 1,218	5.18%
	101-4-4132-310	PROFESSIONAL SERVICES	$ 3,536	$ 4,903	$ 16,243	$ 5,000	$ 400	$ 5,000	$ -	0.00%
	101-4-4132-320	POSTAGE	$ 1,124	$ 1,058	$ 1,075	$ 1,200	$ 1,029	$ 1,200	$ -	0.00%
	101-4-4132-321	TELEPHONE	$ 5,061	$ 1,712	$ 1,807	$ 2,000	$ 1,749	$ 2,000	$ -	0.00%
	101-4-4132-322	COMPUTER COMM/MAINT	$ -	$ -	$ -	$ -	$ 52	$ -	$ -	0.00%
	101-4-4132-330	TRAVEL, CONF, MILEAGE ALLOW.	$ -	$ 140	$ -	$ -	$ 87	$ -	$ -	0.00%
	101-4-4132-340	ADVERTISING & PUBLICATIONS	$ 112	$ -	$ -	$ -	$ 305	$ -	$ -	0.00%
	101-4-4132-369	INSURANCES	$ 2,216	$ 1,538	$ 2,138	$ 2,384	$ 2,472	$ 2,716	$ 332	13.93%
	101-4-4132-401	CONTRACTED SERVICES	$ 87	$ 96	$ 96	$ 100	$ 92	$ 100	$ -	0.00%
	101-4-4132-410	RENTALS	$ 3,748	$ 2,605	$ 3,109	$ 2,500	$ 5,509	$ 2,500	$ -	0.00%
	101-4-4132-430	MISCELLANEOUS EXPENSE	$ -	$ 38	$ -	$ 200	$ 75	$ 200	$ -	0.00%
	101-4-4132-431	CREDIT CARD EXPENSE	$ 404	$ 580	$ 1,033	$ 550	$ 849	$ 550	$ -	0.00%
	101-4-4132-433	DUES & SUBSCRIPTIONS	$ 9,852	$ 11,373	$ 22,273	$ 12,000	$ 3,257	$ 12,000	$ -	0.00%
	101-4-4132-450	TRAINING & SEMINARS	$ 56	$ 70	$ 876	$ 4,000	$ 1,031	$ 4,000	$ -	0.00%
		TOTAL EXPENDITURES	$ 456,972	$ 513,412	$ 533,280	$ 492,982	$ 440,045	$ 461,644	$ (31,338)	-6.36%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
TECH NETWORK	101-4-4135-207	COMPUTER SUPPORT SERVICES	$ 70,243	$ 57,342	$ 56,744	$ 67,000	$ 58,889	$ 67,000	$ -	0.00%
	101-4-4135-322	COMPUTER COMM/MAINT	$ 23,127	$ 23,658	$ 32,198	$ 99,685	$ 123,202	$ 98,000	$ (1,685)	-1.69%
	101-4-4135-369	INSURANCES	$ 261	$ 147	$ 177	$ 197	$ 349	$ 383	$ 186	94.42%
	101-4-4135-500	CAPITAL OUTLAY	$ 217,900	$ 79,566	$ -	$ -	$ -	$ 42,000	$ 42,000	0.00%
		TOTAL EXPENDITURES	$ 311,531	$ 160,713	$ 89,118	$ 166,882	$ 182,440	$ 207,383	$ 40,501	24.27%
ELECTIONS	101-4-4141-103	WAGES PART-TIME	$ 9,678	$ -	$ 10,086	$ -	$ -	$ 12,000	$ 12,000	0.00%
	101-4-4141-200	SUPPLIES	$ 4,211	$ -	$ 3,461	$ 5,120	$ -	$ 500	$ (4,620)	-90.23%
	101-4-4141-310	PROFESSIONAL SERVICES	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ -	0.00%
	101-4-4141-320	POSTAGE	$ 136	$ 2	$ 107	$ -	$ -	$ 100	$ 100	0.00%
	101-4-4141-330	TRAVEL, CONF, MILEAGE ALLOW.	$ 721	$ -	$ 435	$ -	$ -	$ 600	$ 600	0.00%
	101-4-4141-340	ADVERTISING & PUBLICATIONS	$ 279	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	101-4-4141-369	INSURANCES	$ 30	$ 1	$ 56	$ -	$ 14	$ -	$ -	0.00%
	101-4-4141-430	MISCELLANEOUS EXPENSE	$ 179	$ -	$ 263	$ -	$ -	$ 1,500	$ 1,500	0.00%
	101-4-4141-500	CAPITAL OUTLAY	$ -	$ -	$ 9,717	$ -	$ -	$ -	$ -	0.00%
		TOTAL EXPENDITURES	$ 16,434	$ 1,202	$ 25,324	$ 6,320	$ 1,214	$ 15,900	$ 9,580	151.58%
ASSESSOR	101-4-4155-312	ASSESSOR FEES	$ 40,600	$ 41,800	$ 43,100	$ 44,393	$ 44,400	$ 45,700	$ 1,307	2.94%
		TOTAL EXPENDITURES	$ 40,600	$ 41,800	$ 43,100	$ 44,393	$ 44,400	$ 45,700	$ 1,307	2.94%
ATTORNEY	101-4-4161-304	CRIMINAL LEGAL FEES	$ 20,976	$ 24,830	$ 22,063	$ 30,000	$ 23,820	$ 30,000	$ -	0.00%
	101-4-4161-305	CIVIL LEGAL FEES	$ 45,543	$ 48,814	$ 47,945	$ 40,000	$ 31,862	$ 40,000	$ -	0.00%
		TOTAL EXPENDITURES	$ 66,519	$ 73,644	$ 70,008	$ 70,000	$ 55,682	$ 70,000	$ -	0.00%
ENGINEER	101-4-4171-303	ENGINEERING FEES	$ 9,702	$ 13,113	$ 7,068	$ 15,000	$ 7,186	$ 20,000	$ 5,000	33.33%
	101-4-4171-720	OPERATING TRF - OUT	$ -	$ -	$ 7,592	$ -	$ -	$ -	$ -	0.00%
		TOTAL EXPENDITURES	$ 9,702	$ 13,113	$ 14,660	$ 15,000	$ 7,186	$ 20,000	$ 5,000	33.33%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
PLANNING	101-4-4191-101	WAGES FULL-TIME	$ 137,098	$ 143,695	$ 173,649	$ 197,621	$ 178,508	$ 249,252	$ 51,631	26.13%
	101-4-4191-103	WAGES PART-TIME	$ -	$ 3,948	$ -	$ -	$ -	$ -	$ -	0.00%
	101-4-4191-113	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 160	$ -	$ 160	$ -	0.00%
	101-4-4191-121	EMPLOYER CONT. P E R A	$ 10,187	$ 11,116	$ 12,964	$ 14,822	$ 13,659	$ 18,694	$ 3,872	26.12%
	101-4-4191-122	EMPLOYER CONT. F I C A	$ 9,372	$ 10,310	$ 12,010	$ 15,130	$ 12,953	$ 19,083	$ 3,953	26.13%
	101-4-4191-131	HEALTH INSURANCE	$ 29,027	$ 30,153	$ 33,796	$ 36,907	$ 23,865	$ 49,076	$ 12,169	32.97%
	101-4-4191-132	DENTAL INSURANCE	$ 2,065	$ 2,065	$ 2,202	$ 3,746	$ 2,620	$ 5,060	$ 1,314	35.08%
	101-4-4191-133	LIFE & S-T DISABILITY INS	$ 201	$ 209	$ 174	$ 189	$ 616	$ 747	$ 558	295.24%
	101-4-4191-151	WORKER'S COMP PREMIUMS	$ 682	$ 784	$ 1,319	$ 1,102	$ 1,321	$ 1,382	$ 280	25.41%
	101-4-4191-200	SUPPLIES	$ 1,577	$ 331	$ 1,915	$ 1,500	$ 571	$ 1,500	$ -	0.00%
	101-4-4191-212	MOTOR FUELS	$ 53	$ 84	$ 122	$ 300	$ 132	$ 250	$ (50)	-16.67%
	101-4-4191-231	SAFETY EQUIP & TRAINING	$ 469	$ 465	$ 383	$ 513	$ 753	$ 513	$ -	0.00%
	101-4-4191-303	ENGINEERING FEES	$ 1,229	$ 1,753	$ 723	$ 1,600	$ -	$ 1,600	$ -	0.00%
	101-4-4191-310	PROFESSIONAL SERVICES	$ 186	$ 1,822	$ 1,500	$ 100,000	$ 37,690	$ 42,000	$ (58,000)	-58.00%
	101-4-4191-320	POSTAGE	$ 240	$ 221	$ 410	$ 300	$ 414	$ 300	$ -	0.00%
	101-4-4191-321	TELEPHONE	$ 3,046	$ 872	$ 1,333	$ 1,548	$ 1,402	$ 1,548	$ -	0.00%
	101-4-4191-322	COMPUTER COMM/MAINT	$ -	$ -	$ -	$ -	$ 52	$ -	$ -	0.00%
	101-4-4191-330	TRAVEL, CONF, MILEAGE ALLOW.	$ 21	$ 25	$ 280	$ 225	$ 153	$ 275	$ 50	22.22%
	101-4-4191-340	ADVERTISING & PUBLICATIONS	$ 3,515	$ 3,054	$ 2,825	$ 3,000	$ 3,700	$ 4,000	$ 1,000	33.33%
	101-4-4191-350	PRINTING & BINDING	$ -	$ -	$ -	$ -	$ 86	$ -	$ -	0.00%
	101-4-4191-369	INSURANCES	$ 1,384	$ 1,060	$ 1,519	$ 1,182	$ 1,895	$ 2,083	$ 901	76.23%
	101-4-4191-408	VEHICLE MAINT	$ -	$ -	$ 174	$ 100	$ 17	$ 100	$ -	0.00%
	101-4-4191-410	RENTALS	$ 3,880	$ 3,104	$ 3,100	$ 3,900	$ 1,405	$ 3,900	$ -	0.00%
	101-4-4191-431	CREDIT CARD EXPENSE	$ 202	$ 290	$ 517	$ 300	$ 424	$ 400	$ 100	33.33%
	101-4-4191-433	DUES & SUBSCRIPTIONS	$ 702	$ 807	$ 913	$ 1,000	$ 726	$ 1,000	$ -	0.00%
	101-4-4191-450	TRAINING & SEMINARS	$ -	$ 100	$ 1,277	$ 1,800	$ 1,469	$ 1,800	$ -	0.00%
	101-4-4191-460	LICENSE FEES/REGISTRATION	$ 1,356	$ 874	$ 679	$ 800	$ 881	$ 1,000	$ 200	25.00%
	101-4-4191-500	CAPITAL OUTLAY	$ -	$ 3,835	$ -	$ -	$ -	$ -	$ -	0.00%
		TOTAL EXPENDITURES	$ 206,492	$ 220,977	$ 253,782	$ 387,745	$ 285,312	$ 405,723	$ 17,978	4.64%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
GOVERNMENT BUILDING	101-4-4194-101	WAGES FULL-TIME	$ 9,242	$ 9,862	$ 10,449	$ 10,854	$ 8,364	$ 7,824	$ (3,030)	-27.92%
	101-4-4194-102	WAGES OVERTIME	$ 53	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	101-4-4194-113	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 12	$ -	$ 12	$ -	0.00%
	101-4-4194-121	EMPLOYER CONT. P E R A	$ 690	$ 763	$ 783	$ 813	$ 643	$ 586	$ (227)	-27.92%
	101-4-4194-122	EMPLOYER CONT. F I C A	$ 606	$ 685	$ 704	$ 830	$ 585	$ 599	$ (231)	-27.83%
	101-4-4194-131	HEALTH INSURANCE	$ 2,903	$ 3,015	$ 3,134	$ 2,780	$ 2,270	$ 1,963	$ (817)	-29.39%
	101-4-4194-132	DENTAL INSURANCE	$ 207	$ 207	$ 207	$ 281	$ 234	$ 202	$ (79)	-28.11%
	101-4-4194-133	LIFE & S-T DISABILITY INS	$ 20	$ 21	$ 15	$ 14	$ 31	$ 7	$ (7)	-50.00%
	101-4-4194-151	WORKER'S COMP PREMIUMS	$ 162	$ 68	$ 74	$ 69	$ 60	$ 50	$ (19)	-27.54%
	101-4-4194-200	SUPPLIES	$ 1,291	$ 1,226	$ 982	$ 1,500	$ 1,551	$ 1,500	$ -	0.00%
	101-4-4194-220	REPAIRS & MAINT. SUPPLIES	$ 5,836	$ 2,073	$ 2,962	$ 3,000	$ 2,790	$ 3,500	$ 500	16.67%
	101-4-4194-231	SAFETY EQUIP & TRAINING	$ 35	$ 197	$ 42	$ 100	$ 49	$ 100	$ -	0.00%
	101-4-4194-310	PROFESSIONAL SERVICES	$ 759	$ 787	$ 11,971	$ 1,300	$ 5,516	$ 1,300	$ -	0.00%
	101-4-4194-369	INSURANCES	$ 994	$ 842	$ 201	$ 938	$ 177	$ 195	$ (743)	-79.21%
	101-4-4194-381	ELECTRIC	$ 16,417	$ 12,999	$ 13,497	$ 18,000	$ 14,098	$ 18,000	$ -	0.00%
	101-4-4194-382	WATER/SEWER	$ 2,052	$ 1,733	$ 1,699	$ 2,200	$ 2,302	$ 2,200	$ -	0.00%
	101-4-4194-384	REFUSE	$ 981	$ 1,011	$ 1,087	$ 1,100	$ 876	$ 1,100	$ -	0.00%
	101-4-4194-385	NATURAL GAS	$ 4,323	$ 5,271	$ 8,146	$ 8,500	$ 8,702	$ 10,000	$ 1,500	17.65%
	101-4-4194-387	CITY WIDE CLEAN-UP	$ 1,683	$ 2,200	$ 2,180	$ 2,400	$ 2,215	$ 4,000	$ 1,600	66.67%
	101-4-4194-401	CONTRACTED SERVICES	$ 15,060	$ 15,060	$ 15,060	$ 15,500	$ 12,866	$ 16,000	$ 500	3.23%
	101-4-4194-404	REPAIRS & MAINTENANCE	$ 4,377	$ 428	$ 13,521	$ 3,000	$ 3,200	$ 5,000	$ 2,000	66.67%
	101-4-4194-410	RENTALS	$ -	$ -	$ -	$ -	$ 105	$ -	$ -	0.00%
	101-4-4194-500	CAPITAL OUTLAY	$ 45,218	$ 47,825	$ 5	$ -	$ -	$ 100,000	$ 100,000	0.00%
		TOTAL EXPENDITURES	$ 112,910	$ 106,273	$ 86,718	$ 73,191	$ 66,634	$ 174,138	$ 100,947	137.92%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
POLICE REVENUES	101-3-4210-33161	FEDERAL GRANT-COPS POLICE	$ -	$ -	$ -	$ -	$ 8,309	$ -	$ -	0.00%
	101-3-4210-33410	COVID-19 RELIEF FUNDS	$ 392,941	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	101-3-4210-33416	POLICE TRAINING AID	$ 9,409	$ 10,304	$ 8,119	$ 10,300	$ 9,092	$ 10,300	$ -	0.00%
	101-3-4210-33424	POLICE STATE AID	$ 92,148	$ 91,926	$ 97,660	$ 92,000	$ 106,172	$ 92,000	$ -	0.00%
	101-3-4210-34210	POLICE LIAISON REVENUE	$ 94,319	$ 99,492	$ 96,035	$ 112,000	$ 40,408	$ 45,408	$ (66,592)	-59.46%
	101-3-4210-34220	POLICE REVENUE	$ 46,875	$ 7,281	$ 2,761	$ 20,000	$ 1,379	$ 20,000	$ -	0.00%
	101-3-4210-35101	COURT FINES-STATE OF MN	$ 20,976	$ 24,820	$ 22,063	$ 20,000	$ 25,457	$ 20,000	$ -	0.00%
	101-3-4210-36200	MISCELLANEOUS INCOME	$ -	$ -	$ -	$ -	$ 3,500	$ -	$ -	0.00%
		TOTAL REVENUES	$ 656,668	$ 233,823	$ 226,639	$ 254,300	$ 194,316	$ 187,708	$ (66,592)	-26.19%
POLICE	101-4-4210-101	WAGES FULL-TIME	$ 947,322	$ 946,719	$ 1,072,835	$ 1,136,974	$ 936,531	$ 1,263,815	$ 126,841	11.16%
	101-4-4210-102	WAGES OVERTIME	$ 43,402	$ 47,754	$ 79,963	$ 50,000	$ 61,385	$ 50,000	$ -	0.00%
	101-4-4210-107	POLICE COURT TIME	$ 2,745	$ 3,757	$ 3,881	$ 3,200	$ 1,892	$ 3,200	$ -	0.00%
	101-4-4210-113	EMPLOYEE BENEFITS	$ 10,563	$ 14,562	$ 25,438	$ 15,000	$ 16,098	$ 15,000	$ -	0.00%
	101-4-4210-115	VACATION ACCRUAL	$ 90	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	101-4-4210-121	EMPLOYER CONT. P E R A	$ 158,439	$ 168,363	$ 178,234	$ 198,898	$ 171,700	$ 211,788	$ 12,890	6.48%
	101-4-4210-122	EMPLOYER CONT. F I C A	$ 19,802	$ 19,376	$ 20,012	$ 24,551	$ 18,652	$ 23,875	$ (676)	-2.75%
	101-4-4210-131	HEALTH INSURANCE	$ 175,986	$ 180,491	$ 162,852	$ 226,419	$ 164,211	$ 239,769	$ 13,350	5.90%
	101-4-4210-132	DENTAL INSURANCE	$ 14,153	$ 13,573	$ 13,048	$ 22,394	$ 17,974	$ 24,236	$ 1,842	8.23%
	101-4-4210-133	LIFE & S-T DISABILITY INS	$ 1,608	$ 1,618	$ 1,098	$ 1,271	$ 3,129	$ 3,637	$ 2,366	186.15%
	101-4-4210-151	WORKER'S COMP PREMIUMS	$ 35,699	$ 52,721	$ 87,591	$ 91,373	$ 90,338	$ 98,339	$ 6,966	7.62%
	101-4-4210-200	SUPPLIES	$ 9,752	$ 8,804	$ 8,585	$ 8,000	$ 11,098	$ 12,000	$ 4,000	50.00%
	101-4-4210-207	COMPUTER SUPPORT SERVICES	$ 5,422	$ 3,919	$ 4,469	$ 5,000	$ 4,055	$ 5,500	$ 500	10.00%
	101-4-4210-212	MOTOR FUELS	$ 11,756	$ 15,678	$ 17,685	$ 20,000	$ 16,842	$ 23,000	$ 3,000	15.00%
	101-4-4210-220	REPAIRS & MAINT. SUPPLIES	$ -	$ 2	$ 28	$ 500	$ 845	$ 500	$ -	0.00%
	101-4-4210-231	SAFETY EQUIP & TRAINING	$ 626	$ 620	$ 474	$ 750	$ 839	$ 750	$ -	0.00%
	101-4-4210-310	PROFESSIONAL SERVICES	$ 1,446	$ 1,766	$ 2,691	$ 2,500	$ 2,691	$ 2,500	$ -	0.00%
	101-4-4210-320	POSTAGE	$ 301	$ 279	$ 200	$ 500	$ 223	$ 500	$ -	0.00%
	101-4-4210-321	TELEPHONE	$ 8,363	$ 6,775	$ 6,399	$ 8,200	$ 5,100	$ 9,200	$ 1,000	12.20%
	101-4-4210-322	COMPUTER COMM/MAINT	$ 6,992	$ 6,870	$ 8,764	$ 7,000	$ 6,559	$ 8,800	$ 1,800	25.71%
	101-4-4210-330	TRAVEL, CONF, MILEAGE ALLOW.	$ 140	$ -	$ 451	$ 500	$ 934	$ 700	$ 200	40.00%
	101-4-4210-340	ADVERTISING & PUBLICATIONS	$ -	$ 328	$ 347	$ 350	$ 784	$ 350	$ -	0.00%
	101-4-4210-350	PRINTING & BINDING	$ 63	$ -	$ 112	$ 500	$ 67	$ 500	$ -	0.00%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
POLICE	101-4-4210-369	INSURANCES	$ 27,914	$ 26,007	$ 27,559	$ 28,000	$ 29,127	$ 32,007	$ 4,007	14.31%
	101-4-4210-401	CONTRACTED SERVICES	$ 35,026	$ 35,603	$ 36,057	$ 34,000	$ 29,469	$ 39,000	$ 5,000	14.71%
	101-4-4210-404	REPAIRS & MAINTENANCE	$ 128	$ 177	$ 62	$ 500	$ 152	$ 300	$ (200)	-40.00%
	101-4-4210-408	VEHICLE MAINT	$ 6,384	$ 4,194	$ 15,860	$ 5,500	$ 4,211	$ 6,500	$ 1,000	18.18%
	101-4-4210-410	RENTALS	$ 4,380	$ 2,741	$ 3,107	$ 4,500	$ 3,052	$ 4,000	$ (500)	-11.11%
	101-4-4210-415	LEASE EQUIPMENT	$ -	$ 18,308	$ 6,192	$ 1,600	$ 20,256	$ 34,000	$ 32,400	2025.00%
	101-4-4210-430	MISCELLANEOUS EXPENSE	$ 21	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	101-4-4210-433	DUES & SUBSCRIPTIONS	$ 546	$ 573	$ 827	$ 800	$ 5,132	$ 850	$ 50	6.25%
	101-4-4210-450	TRAINING & SEMINARS	$ 7,202	$ 7,370	$ 8,813	$ 8,675	$ 10,453	$ 14,000	$ 5,325	61.38%
	101-4-4210-453	SEIZED PROPERTY DIST.	$ -	$ -	$ -	$ -	$ -	$ 1,500	$ 1,500	0.00%
	101-4-4210-455	POLICE COMPLIANCE EXPENSES	$ -	$ -	$ -	$ 500	$ 440	$ 500	$ -	0.00%
	101-4-4210-460	LICENSE FEES/REGISTRATION	$ 158	$ 272	$ 679	$ 500	$ 762	$ 700	$ 200	40.00%
	101-4-4210-490	DONATION OTHER CIVIC ORG.	$ -	$ -	$ -	$ -	$ -	$ 2,980	$ 2,980	0.00%
	101-4-4210-500	CAPITAL OUTLAY	$ 96,393	$ 10,451	$ 7,841	$ 194,200	$ 210,005	$ 62,000	$ (132,200)	-68.07%
		TOTAL EXPENDITURES	$ 1,632,819	$ 1,599,672	$ 1,802,153	$ 2,102,655	$ 1,845,006	$ 2,196,296	$ 93,641	4.45%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
FIRE REVENUES	101-3-4220-33417	FIRE TRAINING AID	$ 2,520	$ 11,190	$ 4,383	$ 6,000	$ 6,767	$ 6,000	$ -	0.00%
	101-3-4220-33423	FIRE STATE AID	$ 91,261	$ 95,262	$ 103,406	$ 95,000	$ 116,174	$ 95,000	$ -	0.00%
	101-3-4220-33435	STATE/COUNTY GRANT	$ -	$ -	$ 3,750	$ -	$ -	$ -	$ -	0.00%
	101-3-4220-36200	MISCELLANEOUS INCOME	$ -	$ -	$ 8,905	$ -	$ 206	$ -	$ -	0.00%
		TOTAL REVENUES	$ 93,781	$ 106,452	$ 120,445	$ 101,000	$ 123,146	$ 101,000	$ -	0.00%
FIRE	101-4-4220-103	WAGES PART-TIME	$ 31,899	$ 30,526	$ 30,146	$ 38,500	$ -	$ 40,000	$ 1,500	3.90%
	101-4-4220-122	EMPLOYER CONT. F I C A	$ 3,494	$ 3,253	$ 3,367	$ 2,675	$ -	$ 4,050	$ 1,375	51.40%
	101-4-4220-124	FIRE PENSION CONTR.	$ 91,261	$ 95,262	$ 103,406	$ 99,438	$ 116,174	$ 100,000	$ 562	0.57%
	101-4-4220-151	WORKER'S COMP PREMIUMS	$ 12,708	$ 13,798	$ 18,314	$ 15,205	$ 16,953	$ 17,000	$ 1,795	11.81%
	101-4-4220-200	SUPPLIES	$ 8,814	$ 7,328	$ 6,329	$ 8,500	$ 10,266	$ 12,500	$ 4,000	47.06%
	101-4-4220-212	MOTOR FUELS	$ 1,488	$ 2,157	$ 2,974	$ 3,000	$ 2,887	$ 3,000	$ -	0.00%
	101-4-4220-220	REPAIRS & MAINT. SUPPLIES	$ 2,088	$ 6,770	$ 4,363	$ 6,500	$ 2,510	$ 8,000	$ 1,500	23.08%
	101-4-4220-231	SAFETY EQUIP & TRAINING	$ -	$ 240	$ -	$ -	$ -	$ -	$ -	0.00%
	101-4-4220-310	PROFESSIONAL SERVICES	$ 2,582	$ 2,979	$ 5,768	$ 2,700	$ 3,186	$ 5,000	$ 2,300	85.19%
	101-4-4220-321	TELEPHONE	$ 1,323	$ 1,283	$ 1,523	$ 1,500	$ 1,302	$ 1,500	$ -	0.00%
	101-4-4220-322	COMPUTER COMMUNICATIONS	$ -	$ 247	$ 98	$ 250	$ -	$ 250	$ -	0.00%
	101-4-4220-330	TRAVEL, CONF, MILEAGE ALLOW.	$ 201	$ -	$ 732	$ 1,500	$ 2,297	$ 1,500	$ -	0.00%
	101-4-4220-340	ADVERTISING & PUBLICATIONS	$ 499	$ -	$ 315	$ 400	$ 255	$ 400	$ -	0.00%
	101-4-4220-369	INSURANCES	$ 2,161	$ 2,177	$ 3,489	$ 2,427	$ 4,261	$ 4,682	$ 2,255	92.91%
	101-4-4220-381	ELECTRIC	$ 4,796	$ 4,659	$ 4,954	$ 4,500	$ 4,883	$ 4,500	$ -	0.00%
	101-4-4220-382	WATER/SEWER	$ 2,075	$ 2,194	$ 2,535	$ 2,000	$ 3,625	$ 2,000	$ -	0.00%
	101-4-4220-384	REFUSE	$ 236	$ 236	$ 237	$ 250	$ 213	$ 250	$ -	0.00%
	101-4-4220-385	NATURAL GAS	$ 1,851	$ 1,909	$ 3,123	$ 3,000	$ 3,570	$ 4,000	$ 1,000	33.33%
	101-4-4220-401	CONTRACTED SERVICES	$ 533	$ 198	$ 1,121	$ 500	$ 120	$ 500	$ -	0.00%
	101-4-4220-404	REPAIRS & MAINTENANCE	$ 7,320	$ 7,672	$ 17,476	$ 8,000	$ 4,301	$ 8,000	$ -	0.00%
	101-4-4220-415	LEASE EQUIPMENT	$ 1,625	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	101-4-4220-430	MISCELLANEOUS EXPENSE	$ -	$ 8	$ -	$ -	$ -	$ -	$ -	0.00%
	101-4-4220-433	DUES & SUBSCRIPTIONS	$ 145	$ 145	$ 145	$ 200	$ 145	$ 200	$ -	0.00%
	101-4-4220-450	TRAINING & SEMINARS	$ 6,241	$ 2,917	$ 12,231	$ 7,500	$ 7,729	$ 10,000	$ 2,500	33.33%
	101-4-4220-451	REIMBURSEMENTS	$ -	$ -	$ 4,000	$ -	$ -	$ -	$ -	0.00%
	101-4-4220-500	CAPITAL OUTLAY	$ 7,439	$ -	$ 12,685	$ -	$ 1,752	$ 25,000	$ 25,000	0.00%
		TOTAL EXPENDITURES	$ 190,777	$ 185,959	$ 239,330	$ 208,545	$ 186,426	$ 252,332	$ 43,787	21.00%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
BUILDING INSPECTOR	101-4-4240-101	WAGES FULL-TIME	$ 194,065	$ 197,486	$ 185,857	$ 204,558	$ 186,199	$ 220,753	$ 16,195	7.92%
	101-4-4240-102	WAGES OVERTIME	$ -	$ -	$ 712	$ -	$ -	$ -	$ -	0.00%
	101-4-4240-113	EMPLOYEE BENEFITS	$ 550	$ 610	$ 825	$ 940	$ 800	$ 940	$ -	0.00%
	101-4-4240-121	EMPLOYER CONT. P E R A	$ 14,424	$ 15,326	$ 13,254	$ 15,342	$ 14,124	$ 16,556	$ 1,214	7.91%
	101-4-4240-122	EMPLOYER CONT. F I C A	$ 13,752	$ 14,419	$ 13,323	$ 15,720	$ 13,238	$ 16,960	$ 1,240	7.89%
	101-4-4240-131	HEALTH INSURANCE	$ 34,018	$ 33,579	$ 45,517	$ 46,347	$ 37,648	$ 46,527	$ 180	0.39%
	101-4-4240-132	DENTAL INSURANCE	$ 3,441	$ 3,326	$ 3,128	$ 4,682	$ 4,160	$ 5,060	$ 378	8.07%
	101-4-4240-133	LIFE & S-T DISABILITY INS	$ 335	$ 337	$ 226	$ 263	$ 674	$ 680	$ 417	158.56%
	101-4-4240-151	WORKER'S COMP PREMIUMS	$ 944	$ 1,075	$ 1,598	$ 1,139	$ 1,369	$ 1,228	$ 89	7.81%
	101-4-4240-200	SUPPLIES	$ 211	$ 1,413	$ 221	$ -	$ 414	$ 1,300	$ 1,300	0.00%
	101-4-4240-212	MOTOR FUELS	$ 391	$ 795	$ 2,140	$ 2,000	$ 1,393	$ 2,000	$ -	0.00%
	101-4-4240-220	REPAIRS & MAINT SUPPLIES	$ -	$ -	$ -	$ 1,300	$ 6	$ -	$ (1,300)	-100.00%
	101-4-4240-231	SAFETY EQUIP & TRAINING	$ 626	$ 760	$ 557	$ 684	$ 602	$ 684	$ -	0.00%
	101-4-4240-310	PROFESSIONAL SERVICES	$ -	$ 957	$ 3,309	$ 1,300	$ 1,443	$ 1,300	$ -	0.00%
	101-4-4240-320	POSTAGE	$ 14	$ 64	$ 23	$ 100	$ 21	$ 100	$ -	0.00%
	101-4-4240-321	TELEPHONE	$ 1,291	$ 1,439	$ 1,534	$ 1,600	$ 1,447	$ 1,600	$ -	0.00%
	101-4-4240-322	COMPUTER COMM/MAINT	$ -	$ 15	$ -	$ -	$ 52	$ -	$ -	0.00%
	101-4-4240-330	TRAVEL, CONF, MILEAGE ALLOW.	$ -	$ 254	$ -	$ 250	$ 12	$ 250	$ -	0.00%
	101-4-4240-340	ADVERTISING & PUBLICATIONS	$ -	$ -	$ 330	$ -	$ -	$ -	$ -	0.00%
	101-4-4240-369	INSURANCES	$ 1,715	$ 1,863	$ 2,323	$ 2,077	$ 1,752	$ 1,926	$ (151)	-7.27%
	101-4-4240-401	CONTRACTED NUISANCE ABATEMENT	$ 558	$ 795	$ 1,127	$ 1,500	$ 456	$ 1,500	$ -	0.00%
	101-4-4240-408	VEHICLE MAINTENANCE	$ 714	$ 542	$ 22	$ 700	$ 76	$ 700	$ -	0.00%
	101-4-4240-410	RENTALS	$ 828	$ 860	$ 874	$ 850	$ 822	$ 850	$ -	0.00%
	101-4-4240-431	CREDIT CARD FEES	$ 3,432	$ 4,932	$ 8,784	$ 4,000	$ 7,214	$ 6,000	$ 2,000	50.00%
	101-4-4240-433	DUES & SUBSCRIPTIONS	$ 1,030	$ 901	$ 255	$ 900	$ 85	$ 900	$ -	0.00%
	101-4-4240-450	TRAINING & SEMINARS	$ 1,931	$ 3,316	$ 1,466	$ 3,200	$ 529	$ 3,200	$ -	0.00%
	101-4-4240-460	LICENSE FEES/REGISTRATION	$ 70	$ -	$ 39	$ 40	$ 26	$ 40	$ -	0.00%
	101-4-4240-500	CAPITAL OUTLAY	$ 6,000	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000	0.00%
		TOTAL EXPENDITURES	$ 280,340	$ 285,063	$ 287,442	$ 309,492	$ 274,563	$ 341,054	$ 31,562	10.20%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
EMERGENCY MANAGEMENT	101-4-4250-200	SUPPLIES	$ (1)	$ -	$ -	$ 100	$ -	$ -	$ (100)	-100.00%
	101-4-4250-220	REPAIRS & MAINT. SUPPLIES	$ 200	$ -	$ -	$ 250	$ 232	$ 350	$ 100	40.00%
	101-4-4250-369	INSURANCES	$ 796	$ 807	$ 420	$ 800	$ 489	$ 537	$ (263)	-32.88%
	101-4-4250-404	REPAIRS & MAINTENANCE	$ 1,286	$ 2,106	$ -	$ 1,500	$ 1,018	$ 1,750	$ 250	16.67%
		TOTAL EXPENDITURES	$ 2,281	$ 2,913	$ 420	$ 2,650	$ 1,739	$ 2,637	$ (13)	-0.49%
ANIMAL CONTROL	101-4-4270-401	CONTRACTED SERVICES	$ 13,174	$ 14,400	$ 14,400	$ 15,600	$ 11,700	$ 15,600	$ -	0.00%
	101-4-4270-460	LICENSE FEES/REGISTRATION	$ 82	$ 197	$ 87	$ 150	$ -	$ 150	$ -	0.00%
		TOTAL EXPENDITURES	$ 13,256	$ 14,597	$ 14,487	$ 15,750	$ 11,700	$ 15,750	$ -	0.00%
PUBLIC WORKS REVENUE	101-3-4300-33425	HIGHWAY STATE AID	$ 97,806	$ 97,496	$ 109,758	$ 100,000	$ 107,135	$ 106,242	$ 6,242	6.24%
	101-3-4300-33610	STATE/COUNTY ROAD MAINT	$ 6,380	$ 9,302	$ 6,187	$ 4,200	$ 9,877	$ 4,200	$ -	0.00%
	101-3-4300-34320	STREET REVENUE	$ 2,353	$ 1,278	$ 4,954	$ 1,000	$ 1,655	$ 1,000	$ -	0.00%
	101-3-4300-36200	MISCELLANEOUS INCOME	$ 142	$ 364	$ 2,093	$ -	$ 155	$ -	$ -	0.00%
		TOTAL REVENUES	$ 106,681	$ 108,441	$ 122,992	$ 105,200	$ 118,823	$ 111,442	$ 6,242	5.93%
PUBLIC WORKS	101-4-4300-101	WAGES FULL-TIME	$ 77,512	$ 55,352	$ 69,291	$ 76,170	$ 70,399	$ 82,036	$ 5,866	7.70%
	101-4-4300-113	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 56	$ -	$ 56	$ -	0.00%
	101-4-4300-121	EMPLOYER CONT. P E R A	$ 5,761	$ 2,206	$ 5,189	$ 5,713	$ 5,384	$ 6,148	$ 435	7.61%
	101-4-4300-122	EMPLOYER CONT. F I C A	$ 5,729	$ 4,371	$ 4,906	$ 5,831	$ 5,239	$ 6,276	$ 445	7.63%
	101-4-4300-131	HEALTH INSURANCE	$ 5,005	$ 2,323	$ 14,103	$ 12,977	$ 12,467	$ 13,743	$ 766	5.90%
	101-4-4300-132	DENTAL INSURANCE	$ 963	$ 341	$ 963	$ 1,311	$ 1,311	$ 1,417	$ 106	8.09%
	101-4-4300-133	LIFE & S-T DISABILITY INS	$ 94	$ 34	$ 71	$ 66	$ 236	$ 237	$ 171	259.09%
	101-4-4300-151	WORKER'S COMP PREMIUMS	$ 5,394	$ 5,925	$ 5,249	$ 6,130	$ 5,374	$ 4,614	$ (1,516)	-24.73%
	101-4-4300-231	SAFETY EQUIP & TRAINING	$ 313	$ 331	$ 237	$ 450	$ 301	$ 400	$ (50)	-11.11%
	101-4-4300-310	PROFESSIONAL SERVICES	$ -	$ -	$ 22	$ -	$ 25	$ -	$ -	0.00%
	101-4-4300-369	INSURANCES	$ 502	$ 361	$ 548	$ 403	$ 646	$ 710	$ 307	76.18%
	101-4-4300-433	DUES & SUBSCRIPTIONS	$ 438	$ 450	$ 463	$ 475	$ 478	$ 500	$ 25	5.26%
	101-4-4300-442	GRANTS/SPECIAL PROJECTS	$ -	$ -	$ -	$ -	$ 12,859	$ -	$ -	0.00%
	101-4-4300-450	TRAINING & SEMINARS	$ -	$ 2,808	$ -	$ 600	$ 20	$ 500	$ (100)	-16.67%
		TOTAL EXPENDITURES	$ 101,711	$ 74,503	$ 101,042	$ 110,182	$ 114,740	$ 116,637	$ 6,455	5.86%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
STREET	101-4-4310-101	WAGES FULL-TIME	$ 376,469	$ 366,534	$ 386,317	$ 384,830	$ 368,630	$ 410,336	$ 25,506	6.63%
	101-4-4310-102	WAGES OVERTIME	$ 5,001	$ 9,921	$ 19,864	$ 8,000	$ 9,637	$ 11,000	$ 3,000	37.50%
	101-4-4310-108	WAGES ON-CALL	$ 11,482	$ 11,781	$ 12,175	$ 20,700	$ 17,383	$ 20,700	$ -	0.00%
	101-4-4310-113	EMPLOYEE BENEFITS	$ 1,925	$ 2,475	$ 1,925	$ 2,375	$ 2,925	$ 2,375	$ -	0.00%
	101-4-4310-121	EMPLOYER CONT. P E R A	$ 29,089	$ 30,246	$ 31,641	$ 31,015	$ 30,448	$ 33,236	$ 2,221	7.16%
	101-4-4310-122	EMPLOYER CONT. F I C A	$ 25,848	$ 27,489	$ 28,164	$ 31,816	$ 27,308	$ 34,083	$ 2,267	7.13%
	101-4-4310-131	HEALTH INSURANCE	$ 105,488	$ 103,133	$ 110,671	$ 90,314	$ 93,415	$ 90,517	$ 203	0.22%
	101-4-4310-132	DENTAL INSURANCE	$ 7,825	$ 7,529	$ 7,192	$ 9,025	$ 9,668	$ 9,761	$ 736	8.16%
	101-4-4310-133	LIFE & S-T DISABILITY INS	$ 759	$ 779	$ 557	$ 496	$ 1,367	$ 1,301	$ 805	162.30%
	101-4-4310-151	WORKER'S COMP PREMIUMS	$ 25,384	$ 28,083	$ 28,324	$ 32,478	$ 28,469	$ 26,891	$ (5,587)	-17.20%
	101-4-4310-200	SUPPLIES	$ 678	$ 1,069	$ 923	$ 1,100	$ 1,715	$ 1,200	$ 100	9.09%
	101-4-4310-212	MOTOR FUELS	$ 22,526	$ 24,678	$ 40,878	$ 35,000	$ 36,037	$ 40,000	$ 5,000	14.29%
	101-4-4310-220	REPAIRS & MAINT. SUPPLIES	$ 24,859	$ 23,964	$ 19,945	$ 38,000	$ 26,993	$ 41,000	$ 3,000	7.89%
	101-4-4310-224	SIDEWALK MAINTENANCE	$ 4,167	$ 349	$ 1,456	$ 2,000	$ 558	$ 2,000	$ -	0.00%
	101-4-4310-231	SAFETY EQUIP & TRAINING	$ 2,905	$ 2,989	$ 2,676	$ 3,600	$ 3,396	$ 3,000	$ (600)	-16.67%
	101-4-4310-303	ENGINEERING FEES	$ -	$ -	$ -	$ 500	$ -	$ 500	$ -	0.00%
	101-4-4310-310	PROFESSIONAL SERVICES	$ 1,135	$ 2,787	$ 1,727	$ 10,900	$ 6,265	$ 4,200	$ (6,700)	-61.47%
	101-4-4310-316	SNOW REMOVAL	$ 30,423	$ 27,344	$ 44,578	$ 53,000	$ 35,660	$ 57,000	$ 4,000	7.55%
	101-4-4310-320	POSTAGE	$ 17	$ 4	$ 21	$ 20	$ 1	$ 20	$ -	0.00%
	101-4-4310-321	TELEPHONE	$ 4,274	$ 2,764	$ 3,932	$ 4,000	$ 3,765	$ 4,300	$ 300	7.50%
	101-4-4310-322	COMPUTER COMM/MAINT	$ 485	$ 162	$ 56	$ 300	$ 52	$ 200	$ (100)	-33.33%
	101-4-4310-330	TRAVEL, CONF, MILEAGE ALLOW.	$ -	$ -	$ 40	$ 100	$ -	$ 100	$ -	0.00%
	101-4-4310-340	ADVERTISING & PUBLICATIONS	$ -	$ 538	$ -	$ 300	$ 186	$ 300	$ -	0.00%
	101-4-4310-369	INSURANCES	$ 21,203	$ 20,330	$ 11,760	$ 22,668	$ 13,364	$ 14,685	$ (7,983)	-35.22%
	101-4-4310-381	ELECTRIC	$ 3,926	$ 4,076	$ 4,140	$ 4,550	$ 3,985	$ 4,750	$ 200	4.40%
	101-4-4310-382	WATER/SEWER	$ 1,192	$ 1,111	$ 1,397	$ 1,400	$ 1,286	$ 1,500	$ 100	7.14%
	101-4-4310-384	REFUSE	$ 981	$ 1,011	$ 1,136	$ 1,100	$ 1,053	$ 1,200	$ 100	9.09%
	101-4-4310-385	NATURAL GAS	$ 4,464	$ 4,185	$ 7,027	$ 8,000	$ 8,130	$ 10,000	$ 2,000	25.00%
	101-4-4310-404	REPAIRS & MAINTENANCE	$ 20,376	$ 17,699	$ 15,474	$ 28,000	$ 19,654	$ 29,000	$ 1,000	3.57%
	101-4-4310-408	VEHICLE MAINT	$ 457	$ 2,334	$ 3,458	$ 4,000	$ 5,857	$ 6,000	$ 2,000	50.00%
	101-4-4310-410	RENTALS	$ 6,807	$ 6,991	$ 7,865	$ 9,700	$ 8,153	$ 10,500	$ 800	8.25%
	101-4-4310-414	LEASE AGREEMENTS	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
	101-4-4310-430	MISCELLANEOUS EXPENSE	$ 1,918	$ 675	$ 7,067	$ 1,000	$ 715	$ 1,000	$ -	0.00%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
STREET	101-4-4310-433	DUES & SUBSCRIPTIONS	$ 113	$ 113	$ 120	$ 100	$ 20	$ 120	$ 20	20.00%
	101-4-4310-441	SPECIAL PROJECTS	$ 113,157	$ 128,134	$ 119,610	$ -	$ -	$ 3,500	$ 3,500	0.00%
	101-4-4310-450	TRAINING & SEMINARS	$ 1,390	$ 2,698	$ 2,097	$ 2,750	$ 697	$ 1,700	$ (1,050)	-38.18%
	101-4-4310-460	LICENSE FEES/REGISTRATION	$ 291	$ 25	$ 334	$ 50	$ 156	$ 850	$ 800	1600.00%
	101-4-4310-500	CAPITAL OUTLAY	$ 23,241	$ 6,350	$ 33,825	$ 107,000	$ 265,438	$ 12,000	$ (95,000)	-88.79%
		TOTAL EXPENDITURES	$ 882,256	$ 872,350	$ 960,369	$ 952,187	$ 1,034,385	$ 892,825	$ (59,362)	-6.23%
STREET LIGHTS	101-4-4316-369	INSURANCES	$ 483	$ 375	$ 261	$ 418	$ 303	$ 333	$ (85)	-20.33%
	101-4-4316-381	ELECTRIC	$ 69,981	$ 63,563	$ 59,428	$ 72,000	$ 58,448	$ 72,000	$ -	0.00%
		TOTAL EXPENDITURES	$ 70,464	$ 63,938	$ 59,689	$ 72,418	$ 58,751	$ 72,333	$ (85)	-0.12%
CULTURE & RECREATION	101-3-4500-34331	TEAM LEAGUE REVENUE	$ 1,015	$ 5,662	$ 2,959	$ 2,986	$ 2,378	$ 2,842	$ (144)	-4.82%
		TOTAL REVENUES	$ 1,015	$ 5,662	$ 2,959	$ 2,986	$ 2,378	$ 2,842	$ (144)	-4.82%
OUTDOOR SWIMMING POOL	101-4-4510-369	INSURANCES	$ 4,096	$ 7,645	$ 2,297	$ -	$ -	$ -	$ -	0.00%
	101-4-4510-381	ELECTRICITY	$ 714	$ 761	$ -	$ -	$ -	$ -	$ -	0.00%
	101-4-4510-500	CAPITAL OUTLAY	$ -	$ -	$ 65,366	$ -	$ -	$ -	$ -	0.00%
		TOTAL EXPENDITURES	$ 4,809	$ 8,406	$ 67,663	$ -	$ -	$ -	$ -	0.00%
AQUATIC & FITNESS CENTER	101-4-4515-369	INSURANCES	$ 330	$ 158	$ 305	$ 340	$ 272	$ 299	$ (41)	-12.06%
	101-4-4515-491	CONTRIBUTION TO NPAS	$ 123,729	$ 186,902	$ 164,915	$ 130,186	$ 139,952	$ 115,952	$ (14,234)	-10.93%
		TOTAL EXPENDITURES	$ 124,059	$ 187,060	$ 165,220	$ 130,526	$ 140,224	$ 116,251	$ (14,275)	-10.94%
MUNICIPAL BAND	101-4-4516-103	WAGES PART-TIME	$ 4,450	$ 4,458	$ 4,466	$ 4,475	$ 4,474	$ 4,484	$ 9	0.20%
		TOTAL EXPENDITURES	$ 4,450	$ 4,458	$ 4,466	$ 4,475	$ 4,474	$ 4,484	$ 9	0.20%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
PARKS REVENUE	101-3-4520-33640	EMERALD ASH BORER GRANT	$ -	$ -	$ -	$ -	$ 14,915	$ -	$ -	0.00%
	101-3-4520-36330	CONTRIBUTIONS AND DONATIONS	$ -	$ -	$ -	$ -	$ 1,140	$ -	$ -	0.00%
		TOTAL REVENUES	$ -	$ -	$ -	$ -	$ 16,055	$ -	$ -	0.00%
PARKS	101-4-4520-101	WAGES FULL-TIME	$ 139,913	$ 162,296	$ 190,362	$ 200,669	$ 206,789	$ 206,158	$ 5,489	2.74%
	101-4-4520-102	WAGES OVERTIME	$ 531	$ 1,275	$ 3,958	$ 3,300	$ 1,826	$ 3,500	$ 200	6.06%
	101-4-4520-103	WAGES PART-TIME	$ 78,387	$ 74,544	$ 67,320	$ 75,000	$ 69,773	$ 80,000	$ 5,000	6.67%
	101-4-4520-113	EMPLOYEE BENEFITS	$ 650	$ 825	$ 1,065	$ 1,830	$ 1,492	$ 1,830	$ -	0.00%
	101-4-4520-114	UNEMPLOYMENT BENEFITS	$ 1,487	$ -	$ 1,999	$ -	$ -	$ -	$ -	0.00%
	101-4-4520-121	EMPLOYER CONT. P E R A	$ 11,173	$ 13,481	$ 14,647	$ 16,898	$ 15,945	$ 17,324	$ 426	2.52%
	101-4-4520-122	EMPLOYER CONT. F I C A	$ 15,861	$ 17,756	$ 18,508	$ 21,481	$ 20,767	$ 21,916	$ 435	2.03%
	101-4-4520-131	HEALTH INSURANCE	$ 21,119	$ 27,531	$ 46,394	$ 37,077	$ 36,143	$ 26,289	$ (10,788)	-29.10%
	101-4-4520-132	DENTAL INSURANCE	$ 2,866	$ 2,871	$ 3,017	$ 3,746	$ 3,484	$ 3,151	$ (595)	-15.88%
	101-4-4520-133	LIFE & S-T DISABILITY INS	$ 279	$ 316	$ 271	$ 267	$ 747	$ 647	$ 380	142.32%
	101-4-4520-151	WORKER'S COMP PREMIUMS	$ 8,367	$ 10,096	$ 14,227	$ 13,599	$ 16,115	$ 13,855	$ 256	1.88%
	101-4-4520-200	SUPPLIES	$ 1,662	$ 1,527	$ 2,352	$ 3,000	$ 2,288	$ 3,000	$ -	0.00%
	101-4-4520-212	MOTOR FUELS	$ 7,087	$ 7,555	$ 14,237	$ 12,500	$ 7,759	$ 14,000	$ 1,500	12.00%
	101-4-4520-220	REPAIRS & MAINT. SUPPLIES	$ 49,655	$ 44,905	$ 45,541	$ 50,400	$ 45,682	$ 54,000	$ 3,600	7.14%
	101-4-4520-231	SAFETY EQUIP & TRAINING	$ 1,859	$ 1,596	$ 1,324	$ 2,400	$ 1,514	$ 1,700	$ (700)	-29.17%
	101-4-4520-310	PROFESSIONAL SERVICES	$ 85	$ 482	$ 487	$ 20,540	$ 512	$ 500	$ (20,040)	-97.57%
	101-4-4520-320	POSTAGE	$ 4	$ 6	$ 1	$ 30	$ -	$ 30	$ -	0.00%
	101-4-4520-321	TELEPHONE	$ 1,570	$ 1,548	$ 1,523	$ 2,000	$ 1,672	$ 2,000	$ -	0.00%
	101-4-4520-322	COMPUTER COMM/MAINT	$ -	$ 1,100	$ 223	$ 180	$ 142	$ 180	$ -	0.00%
	101-4-4520-340	ADVERTISING & PUBLICATIONS	$ 326	$ 688	$ 825	$ 700	$ 179	$ 700	$ -	0.00%
	101-4-4520-350	PRINTING & BINDING	$ 140	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	101-4-4520-369	INSURANCES	$ 24,242	$ 21,762	$ 9,848	$ 24,264	$ 11,817	$ 12,985	$ (11,279)	-46.48%
	101-4-4520-381	ELECTRIC	$ 7,658	$ 7,586	$ 8,676	$ 8,800	$ 9,369	$ 9,000	$ 200	2.27%
	101-4-4520-382	WATER/SEWER	$ 4,592	$ 6,048	$ 4,951	$ 6,000	$ 8,857	$ 6,250	$ 250	4.17%
	101-4-4520-384	REFUSE	$ 1,916	$ 2,832	$ 3,313	$ 3,000	$ 1,948	$ 3,000	$ -	0.00%
	101-4-4520-385	NATURAL GAS	$ 2,047	$ 1,967	$ 3,017	$ 3,500	$ 3,290	$ 4,500	$ 1,000	28.57%
	101-4-4520-401	CONTRACTED SERVICES	$ 5,707	$ 300	$ 2,384	$ 5,000	$ 7,457	$ 5,000	$ -	0.00%
	101-4-4520-404	REPAIRS & MAINTENANCE	$ 11,802	$ 22,450	$ 14,307	$ 13,000	$ 9,571	$ 12,000	$ (1,000)	-7.69%
	101-4-4520-408	VEHICLE MAINTENANCE	$ 1,260	$ 228	$ 1,312	$ 1,250	$ 2,419	$ 4,000	$ 2,750	220.00%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
PARKS	101-4-4520-410	RENTALS	$ 4,127	$ 5,145	$ 5,536	$ 7,000	$ 4,670	$ 7,000	$ -	0.00%
	101-4-4520-430	MISCELLANEOUS EXPENSE	$ 2	$ 2,054	$ -	$ -	$ -	$ 1,000	$ 1,000	0.00%
	101-4-4520-433	DUES & SUBSCRIPTIONS	$ 613	$ 619	$ 660	$ 655	$ 721	$ 500	$ (155)	-23.66%
	101-4-4520-440	REAL ESTATE TAXES	$ 2,495	$ 2,431	$ 2,348	$ 2,600	$ 3,004	$ 2,600	$ -	0.00%
	101-4-4520-441	SPECIAL PROJECTS	$ 26,837	$ 18,500	$ 17,998	$ 20,100	$ 17,704	$ 20,300	$ 200	1.00%
	101-4-4520-442	GRANTS/SPECIAL PROJECTS	$ -	$ -	$ -	$ -	$ 47,172	$ -	$ -	0.00%
	101-4-4520-450	TRAINING & SEMINARS	$ 1,390	$ 775	$ 3,000	$ 900	$ 2,300	$ 700	$ (200)	-22.22%
	101-4-4520-460	LICENSE FEES/REGISTRATION	$ 124	$ 11	$ 135	$ 50	$ 74	$ 200	$ 150	300.00%
	101-4-4520-500	CAPITAL OUTLAY	$ 3,500	$ 12,990	$ -	$ 294,000	$ 1,381,702	$ 82,000	$ (212,000)	-72.11%
		TOTAL EXPENDITURES	$ 441,330	$ 476,096	$ 505,765	$ 855,736	$ 1,944,906	$ 621,815	$ (233,921)	-27.34%
PARK BOARD REVENUE	101-3-4521-33640	LOCAL GOV'T GRANTS.AID	$ -	$ -	$ -	$ -	$ 7,000	$ -	$ -	0.00%
		TOTAL REVENUES	$ -	$ -	$ -	$ -	$ 7,000	$ -	$ -	0.00%
PARK BOARD	101-4-4521-200	SUPPLIES	$ -	$ -	$ -	$ -	$ 850	$ -	$ -	0.00%
	101-4-4521-310	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ 6,150	$ -	$ -	0.00%
	101-4-4521-441	SPECIAL PROJECTS	$ 12,553	$ 75,482	$ 6,708	$ 43,000	$ 48,778	$ 50,000	$ 7,000	16.28%
	101-4-4521-500	CAPITAL OUTLAY	$ -	$ -	$ -	$ 130,000	$ -	$ 130,000	$ -	0.00%
		TOTAL EXPENDITURES	$ 12,553	$ 75,482	$ 6,708	$ 173,000	$ 55,778	$ 180,000	$ 7,000	4.05%
LIBRARY	101-4-4550-200	SUPPLIES	$ 548	$ 370	$ 364	$ 650	$ 522	$ 700	$ 50	7.69%
	101-4-4550-220	REPAIRS & MAINT. SUPPLIES	$ 2,500	$ 524	$ 829	$ 1,650	$ 191	$ 1,650	$ -	0.00%
	101-4-4550-310	PROFESSIONAL SERVICES	$ (41)	$ -	$ 15	$ -	$ 15	$ -	$ -	0.00%
	101-4-4550-369	INSURANCE	$ 1,591	$ 1,617	$ 2,782	$ 1,803	$ 3,290	$ 3,615	$ 1,812	100.50%
	101-4-4550-381	ELECTRIC	$ 7,076	$ 6,620	$ 7,684	$ 10,000	$ 8,615	$ 10,000	$ -	0.00%
	101-4-4550-382	WATER/SEWER	$ 665	$ 719	$ 846	$ 1,200	$ 825	$ 1,200	$ -	0.00%
	101-4-4550-384	REFUSE	$ 714	$ 752	$ 815	$ 750	$ 640	$ 800	$ 50	6.67%
	101-4-4550-385	NATURAL GAS	$ 2,182	$ 2,562	$ 3,950	$ 4,500	$ 3,880	$ 4,500	$ -	0.00%
	101-4-4550-401	CONTRACTED SERVICES	$ 7,473	$ 8,700	$ 8,700	$ 9,000	$ 7,433	$ 9,300	$ 300	3.33%
	101-4-4550-404	REPAIRS & MAINTENANCE	$ 411	$ 626	$ 4,956	$ 21,200	$ 18,010	$ 1,500	$ (19,700)	-92.92%
		TOTAL EXPENDITURES	$ 23,119	$ 22,491	$ 30,941	$ 50,753	$ 43,421	$ 33,265	$ (17,488)	-34.46%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Diff.	2023-2024 % Diff.
UNALLOCATED REVENUE	101-3-4920-39200	OPERATING TRANSFER IN	$ -	$ -	$ 90,000	$ -	$ -	$ -	$ -	0.00%
		TOTAL REVENUES	$ -	$ -	$ 90,000	$ -	$ -	$ -	$ -	0.00%
UNALLOCATED	101-4-4920-310	PROFESSIONAL SERVICES	$ 6,861	$ 1,328	$ -	$ -	$ 1,540	$ -	$ -	0.00%
	101-4-4920-365	INSURANCE DEDUCTIBLES	$ 2,500	$ 2,646	$ -	$ 10,000	$ 28,242	$ 10,000	$ -	0.00%
	101-4-4920-369	PROP/LIAB INSURANCE	$ 13,325	$ 19,940	$ 16,138	$ 22,233	$ 16,002	$ 16,147	$ (6,086)	-27.37%
	101-4-4920-430	MISCELLANEOUS EXPENSE	$ 1,249	$ 851	$ 870	$ 1,000	$ 687	$ 1,000	$ -	0.00%
	101-4-4920-438	BAD DEBT	$ -	$ 155	$ -	$ -	$ -	$ -	$ -	0.00%
	101-4-4920-615	TOWNSHIP TAX PAYMENT	$ 7,507	$ 6,398	$ 4,818	$ 3,238	$ 3,238	$ 3,238	$ -	0.00%
	101-4-4920-700	CONTINGENCY	$ 3,441	$ -	$ -	$ 25,000	$ -	$ 25,000	$ -	0.00%
	101-4-4920-720	OPERATING TRF - OUT	$ 23,664	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	101-4-4920-721	OPERATING TRF - GOLF COURSE	$ 121,270	$ 121,270	$ 121,270	$ 121,270	$ 60,635	$ 41,946	$ (79,324)	-65.41%
		TOTAL EXPENDITURES	$ 179,816	$ 152,587	$ 143,096	$ 182,741	$ 110,345	$ 97,331	$ (85,410)	-46.74%
PARK FEES	101-3-5201-34783	PARK FEES-SHELTERS	$ 510	$ 1,920	$ 2,750	$ 1,320	$ 2,507	$ 1,914	$ 594	45.00%
		TOTAL REVENUES	$ 510	$ 1,920	$ 2,750	$ 1,320	$ 2,507	$ 1,914	$ 594	45.00%
		TOTAL FUND REVENUES	$ 5,620,923	$ 5,290,705	$ 5,828,068	$ 6,501,775	$ 4,778,354	$ 6,419,640	$ (82,135)	-1.26%
		TOTAL FUND EXPENDITURES	$ 5,251,355	$ 5,242,633	$ 5,578,066	$ 6,501,775	$ 6,969,712	$ 6,419,640	$ (82,135)	-1.26%
		REVENUE OVER/(UNDER) EXPEND.	$ 369,568	$ 48,073	$ 250,002	$ -	$ (2,191,358)	$ -	$ -	

Projects By Department/Division

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Building Inspections													
Furniture	$0	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$10,000
Inspection Vehicle Replacement	$0	$0	$0	$0	$11,000	$0	$0	$0	$0	$15,000	$0	$0	$26,000
Inspection Vehicle Replacement	$0	$0	$0	$0	$0	$35,000	$0	$0	$0	$0	$0	$0	$35,000
Subtotal - Building Inspections	$0	$10,000	$0	$0	$11,000	$35,000	$0	$0	$0	$15,000	$0	$0	$71,000
Capital Projects													
CIP 2019	$1,452,625	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,452,625
CIP 2020	$7,132,550	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,132,550
CIP 2021	$2,821,546	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,821,546
CIP 2022	$3,249,327	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,249,327
CIP 2023	$4,627,309	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,627,309
CIP 2024	$0	$5,589,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,589,000
CIP 2025	$0	$0	$5,879,250	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,879,250
Subtotal - Capital Projects	$19,283,357	$5,589,000	$5,879,250	$0	$0	$0	$0	$0	$0	$0	$0	$0	$30,751,607
Crime Prevention													
Taser / Body Camera 2024-2028	$61,750	$28,125	$28,125	$28,125	$28,125	$28,125	$33,750	$33,750	$33,750	$33,750	$33,750	$0	$371,125
Subtotal - Crime Prevention	$61,750	$28,125	$28,125	$28,125	$28,125	$28,125	$33,750	$33,750	$33,750	$33,750	$33,750	$0	$371,125
Elections													
Tabulator	$8,950	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,950
Subtotal - Elections	$8,950	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,950

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Electric													
Digger Truck Replacement (org. 2021)	$280,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$280,000
Directional Drill	$235,000	$0	$0	$0	$0	$150,000	$0	$0	$0	$0	$0	$0	$385,000
Distribution Systems Upgrades	$1,280,000	$400,000	$450,000	$463,000	$477,000	$491,000	$506,000	$522,000	$537,000	$553,000	$569,590	$0	$6,248,590
Miscellaneous Equipment	$40,000	$25,000	$27,000	$29,000	$31,000	$33,000	$35,000	$37,000	$39,000	$41,000	$43,000	$0	$380,000
SCADA / Switch Gear	$50,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$0	$350,000
Service Truck Replacement	$108,000	$0	$0	$60,000	$0	$0	$0	$0	$0	$0	$0	$0	$168,000
Tractor Backhoe	$55,000	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$105,000
Vac Machine Replacement	$65,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$65,000
West Substation Upgrade-Control/Gear	$175,000	$0	$150,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$325,000
#5 Generator Replacement	$0	$300,000	$300,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$600,000
Dump Truck	$0	$90,000	$0	$0	$0	$65,000	$0	$0	$0	$0	$0	$0	$155,000
Locate Truck Replacement	$0	$45,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$45,000
Bucket Truck #1	$0	$0	$350,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$350,000
Mini Excavator Backhoe	$0	$0	$35,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,000
Trencher/Plow	$0	$0	$120,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$120,000
Subtotal - Electric	$2,288,000	$890,000	$1,462,000	$582,000	$538,000	$819,000	$571,000	$589,000	$606,000	$624,000	$642,590	$0	$9,611,590
Fire													
Chiefs Vehicle	$7,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,500
Radio's	$0	$25,000	$25,000	$26,250	$27,563	$28,941	$30,387	$0	$0	$0	$0	$0	$163,141
City Fire Pumper (1993)	$0	$0	$400,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$400,000
Subtotal - Fire	$7,500	$25,000	$425,000	$26,250	$27,563	$28,941	$30,387	$0	$0	$0	$0	$0	$570,641

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Golf													
Fairway Mower	$54,500	$0	$0	$0	$56,000	$0	$0	$0	$0	$0	$0	$0	$110,500
Rough Mower	$80,000	$0	$68,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$148,000
Sprayer	$55,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$55,000
Trap Machine	$26,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$26,000
Triplex Green / Tee Mower #1	$40,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$40,000
Triplex Green / Tee Mower #2	$40,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$40,000
Utility Mower	$32,000	$0	$0	$0	$35,000	$0	$0	$0	$0	$0	$0	$0	$67,000
Utility Vehicle	$25,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,000
Work Cart #2	$21,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$21,000
Work Cart1 #1	$21,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$21,000
Golf Cars	$0	$186,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$186,000
Leaf Blower #1	$0	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$10,000
Leaf Blower #2	$0	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$10,000
Pressure Washer	$0	$6,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$6,500
Stump Grinder (1/3 of Cost)	$0	$12,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$12,000
Fireway/ Deep Tine Aerifier	$0	$0	$0	$30,000	$0	$0	$0	$0	$0	$0	$0	$0	$30,000
Greensmower	$0	$0	$0	$76,000	$0	$0	$0	$0	$0	$0	$0	$0	$76,000
Subtotal - Golf	$394,500	$224,500	$68,000	$106,000	$91,000	$0	$0	$0	$0	$0	$0	$0	$884,000

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Park Board													
Aluminum Picnic Tables	$10,000	$10,000	$10,000	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$40,000
Dog Park Contribution	$0	$35,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,000
Heritage Park - Lighting	$0	$3,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,000
Northside Park Landscape	$0	$2,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,000
Settlers Park Native Prairie	$0	$35,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,000
Trails / Sidewalks	$0	$130,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$130,000
Sledding Hill Picnic Shelter	$0	$0	$80,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$80,000
Subtotal - Park Board	$10,000	$215,000	$90,000	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$325,000

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Parks													
3 Ton Trailer (2009)	$5,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,500
72" Zero Turn Lawn Mower (2023)	$23,000	$0	$0	$0	$0	$0	$0	$0	$30,000	$0	$0	$0	$53,000
MV5 Utility Tractor (2021)	$211,035	$0	$0	$0	$0	$0	$0	$0	$0	$0	$211,000	$0	$422,035
New Parks Garage	$1,115,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,115,000
Mini Front End Loader (2013)	$0	$70,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$70,000
Stump Grinder (1/3 of Cost)	$0	$12,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$12,000
1/2 Ton Pickup (2014)	$0	$0	$31,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$31,000
1/2 Ton Pickup (2015)	$0	$0	$32,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$32,000
Ball Diamond Drag (2015)	$0	$0	$5,890	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,890
Utility Vehicle-Workman (2014)	$0	$0	$75,521	$0	$0	$0	$0	$0	$0	$0	$0	$0	$75,521
1/2 Ton Pickup (2013)	$0	$0	$0	$34,000	$0	$0	$0	$0	$0	$0	$0	$0	$34,000
60" Zero Turn Lawn Mower (2016)	$0	$0	$0	$24,150	$0	$0	$0	$0	$0	$0	$0	$0	$24,150
Fairway Roller (2017)	$0	$0	$0	$0	$15,145	$0	$0	$0	$0	$0	$0	$0	$15,145
1 Ton 4x4 Pickup with Plow (2018)	$0	$0	$0	$0	$0	$44,200	$0	$0	$0	$0	$0	$0	$44,200
Brush Chipper 30% (2013)	$0	$0	$0	$0	$0	$10,800	$0	$0	$0	$0	$0	$0	$10,800
16ft Lawn Mower (2019)	$0	$0	$0	$0	$0	$0	$0	$146,518	$0	$0	$0	$0	$146,518
Dakota 310 Top Dresser (2017)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$15,950	$0	$0	$15,950
Rotary Aerator 83" (2018)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,222	$0	$25,222
Dakota 440 Top Dresser (2017)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$49,600	$49,600
Future Athletic Complex	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Mini-Sized Bike Skills Course	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal - Parks	$1,354,535	$82,000	$144,411	$58,150	$15,145	$55,000	$0	$146,518	$30,000	$15,950	$236,222	$49,600	$2,187,531
Planning													
Vehicle Replacement	$0	$0	$35,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,000
Subtotal - Planning	$0	$0	$35,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,000

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Police													
Long Rifles	$12,375	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$12,375
Squad Car Install and Equipment	$135,100	$17,000	$17,000	$20,000	$17,000	$20,000	$19,000	$22,000	$19,000	$22,000	$19,000	$0	$327,100
Squad Car Replacement	$248,400	$42,000	$42,000	$43,000	$43,000	$44,000	$44,000	$45,000	$45,000	$46,000	$46,000	$0	$688,400
Taser	$12,375	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$12,375
Hand Guns	$0	$0	$18,200	$0	$0	$0	$0	$0	$0	$0	$0	$0	$18,200
Squad Car Cameras	$0	$0	$0	$103,000	$0	$0	$0	$0	$0	$0	$0	$0	$103,000
Portable Radios	$0	$0	$0	$0	$30,000	$30,000	$0	$0	$0	$0	$0	$0	$60,000
Subtotal - Police	$408,250	$59,000	$77,200	$166,000	$90,000	$94,000	$63,000	$67,000	$64,000	$68,000	$65,000	$0	$1,221,450
Rural Fire - Non City Funded													
Ladder Truck (2013)	$500,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$500,000
Radio's	$0	$20,000	$25,000	$26,250	$27,563	$28,941	$30,387	$0	$0	$0	$0	$0	$158,141
City Pumper (1993)	$0	$0	$400,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$400,000
Subtotal - Rural Fire - Non City Funded	$500,000	$20,000	$425,000	$26,250	$27,563	$28,941	$30,387	$0	$0	$0	$0	$0	$1,058,141

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Storm Water													
CSAH 15 Columbus Ave N	$100,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$100,000
2024 CIP	$0	$222,952	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$222,952
2025 CIP	$0	$0	$208,764	$0	$0	$0	$0	$0	$0	$0	$0	$0	$208,764
Mini Excavator Backhoe	$0	$0	$4,846	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,846
2026 CIP	$0	$0	$0	$601,001	$0	$0	$0	$0	$0	$0	$0	$0	$601,001
Front Mounted Jack Hammer for Skid	$0	$0	$0	$4,031	$0	$0	$0	$0	$0	$0	$0	$0	$4,031
2027 CIP	$0	$0	$0	$0	$65,000	$0	$0	$0	$0	$0	$0	$0	$65,000
2028 CIP	$0	$0	$0	$0	$0	$300,000	$0	$0	$0	$0	$0	$0	$300,000
2029 CIP	$0	$0	$0	$0	$0	$0	$325,000	$0	$0	$0	$0	$0	$325,000
2030 CIP	$0	$0	$0	$0	$0	$0	$0	$325,000	$0	$0	$0	$0	$325,000
2031 CIP	$0	$0	$0	$0	$0	$0	$0	$0	$350,000	$0	$0	$0	$350,000
Utility Vehicle 50%	$0	$0	$0	$0	$0	$0	$0	$0	$7,500	$0	$0	$0	$7,500
Subtotal - Storm Water	$100,000	$222,952	$213,610	$605,032	$65,000	$300,000	$325,000	$325,000	$357,500	$0	$0	$0	$2,514,094

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Streets													
1/2 Ton Regular Cab 2 Wheel Drive	$35,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,000
2 Ton Dump Truck W/ Plow & Sander	$70,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$70,000
5 Ton Dump w/Plow& Sanding Equip	$220,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$220,000	$440,000
Grapple Bucket (2019)	$4,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,500
Pay Loader (2019)	$160,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$160,000
Snow Blower (2020)	$25,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,000
Stump Grinder(1/3 of Cost)	$0	$12,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$12,000
1/2 Ton Crew Cab Pickup (2014)	$0	$0	$60,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$60,000
5 Ton Dump Truck W/ Plow &	$0	$0	$223,900	$0	$0	$0	$0	$0	$0	$0	$0	$0	$223,900
Mini Excavator Backhoe (2015)	$0	$0	$7,269	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,269
1 Ton Pickup w/ Plow (2016)	$0	$0	$0	$44,248	$0	$0	$0	$0	$0	$0	$0	$0	$44,248
2 Ton Dump Truck W/ Plow (2017)	$0	$0	$0	$68,297	$0	$0	$0	$0	$0	$0	$0	$0	$68,297
Cold Planer (2016)	$0	$0	$0	$25,534	$0	$0	$0	$0	$0	$0	$0	$0	$25,534
Service Truck (2016)	$0	$0	$0	$18,814	$0	$0	$0	$0	$0	$0	$0	$0	$18,814
Pay Loader (2012)	$0	$0	$0	$0	$174,811	$0	$0	$0	$0	$0	$0	$0	$174,811
Skidloader (2017)	$0	$0	$0	$0	$30,000	$0	$0	$0	$0	$0	$0	$0	$30,000
Street Sweeper (2015)	$0	$0	$0	$0	$292,000	$0	$0	$0	$0	$0	$0	$0	$292,000
20 Ton-Trailer (2023)	$0	$0	$0	$0	$0	$10,730	$0	$0	$0	$0	$0	$0	$10,730
Brush Chipper 20% (2013)	$0	$0	$0	$0	$0	$7,200	$0	$0	$0	$0	$0	$0	$7,200
12-TonTrailer (2014)	$0	$0	$0	$0	$0	$0	$8,355	$0	$0	$0	$0	$0	$8,355
5 Ton Dump Truck W/ Plow &	$0	$0	$0	$0	$0	$0	$260,405	$0	$0	$0	$0	$0	$260,405
5-Ton Asphalt Roller (2014)	$0	$0	$0	$0	$0	$0	$43,303	$0	$0	$0	$0	$0	$43,303

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Streets													
Utility Vehicle 50% (2021)	$0	$0	$0	$0	$0	$0	$0	$0	$7,500	$0	$0	$0	$7,500
12' Snow Plow (2017)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$11,500	$0	$0	$11,500
Tractor (2018)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$270,260	$0	$270,260
Subtotal - Streets	$514,500	$12,000	$291,169	$156,893	$496,811	$17,930	$312,063	$0	$7,500	$11,500	$270,260	$220,000	$2,310,626

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Wastewater													
(2) Bypass Lift Station Pumps	$120,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$120,000
Chemical Tank Level Sensors &	$30,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$30,000
Grit Pump, Classifier, Vortex	$150,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$150,000
Lift Station Rehab & Pump	$203,979	$29,069	$29,941	$30,839	$31,764	$32,717	$33,698	$34,709	$35,751	$36,823	$37,928	$207,406	$744,624
Lower Electric Room West Air	$8,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,000
Membrane Cartridge Replacement	$809,800	$180,000	$180,000	$180,000	$180,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$0	$2,729,800
Misc Equipment for Treatment Facility	$221,285	$34,207	$35,917	$37,713	$39,599	$41,579	$43,658	$45,841	$48,133	$50,539	$53,066	$307,888	$959,425
Plant Blowers	$40,000	$0	$0	$0	$25,000	$25,000	$15,000	$0	$0	$0	$0	$0	$105,000
Pretreatment Damaged Conduit	$35,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,000
Rotary Press Control / PLC Upgrade	$40,000	$0	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$90,000
UV Controls into Wonderware	$15,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$15,000
1 Ton Pickup w/Utility Box and Crane	$0	$200,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$200,000
2024 CIP	$0	$391,939	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$391,939
1/2 Ton Pickup	$0	$0	$40,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$40,000
2025 CIP	$0	$0	$358,225	$0	$0	$0	$0	$0	$0	$0	$0	$0	$358,225
Bypass Lift Station Control Cabinet	$0	$0	$80,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$80,000
Rebuild Sludge Tank Blower	$0	$0	$30,000	$35,000	$0	$0	$0	$0	$0	$0	$0	$0	$65,000
SCADA Hardware Software/PLC	$0	$0	$600,000	$0	$0	$0	$0	$200,000	$0	$0	$0	$0	$800,000
2026 CIP	$0	$0	$0	$48,000	$0	$0	$0	$0	$0	$0	$0	$0	$48,000
Chemical Tank & PVC Replacement	$0	$0	$0	$100,000	$0	$0	$0	$0	$0	$0	$0	$0	$100,000

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Wastewater													
Pond Lift Station & Piping	$0	$0	$0	$600,000	$0	$0	$0	$0	$0	$0	$0	$0	$600,000
2027 CIP	$0	$0	$0	$0	$52,000	$0	$0	$0	$0	$0	$0	$0	$52,000
Clarifier Scraper System Replacement	$0	$0	$0	$0	$120,000	$0	$0	$0	$0	$0	$0	$0	$120,000
2028 CIP	$0	$0	$0	$0	$0	$300,001	$0	$0	$0	$0	$0	$0	$300,001
Air Compressors Replacement	$0	$0	$0	$0	$0	$100,000	$0	$0	$0	$0	$0	$0	$100,000
Rehab Pretreatment UPS	$0	$0	$0	$0	$0	$20,000	$0	$0	$0	$0	$0	$0	$20,000
Water Softener Upgrade	$0	$0	$0	$0	$0	$20,000	$0	$0	$0	$0	$0	$0	$20,000
2029 CIP	$0	$0	$0	$0	$0	$0	$325,000	$0	$0	$0	$0	$0	$325,000
Chalupsky Lift Station	$0	$0	$0	$0	$0	$0	$300,000	$0	$0	$0	$0	$0	$300,000
HVAC Controls Update	$0	$0	$0	$0	$0	$0	$100,000	$0	$0	$0	$0	$0	$100,000
Truck with Vactor	$0	$0	$0	$0	$0	$0	$600,000	$0	$0	$0	$0	$0	$600,000
UV System - Replaced	$0	$0	$0	$0	$0	$0	$350,000	$0	$0	$0	$0	$0	$350,000
2030 CIP	$0	$0	$0	$0	$0	$0	$0	$325,000	$0	$0	$0	$0	$325,000
Valves & Actuators in BAF-Replace	$0	$0	$0	$0	$0	$0	$0	$500,000	$0	$0	$0	$0	$500,000
2031 CIP	$0	$0	$0	$0	$0	$0	$0	$0	$350,000	$0	$0	$0	$350,000
Rehab (2) Barscreens and Replace (2)	$0	$0	$0	$0	$0	$0	$0	$0	$300,000	$0	$0	$0	$300,000
Valves & Actuators in Membrane -	$0	$0	$0	$0	$0	$0	$0	$0	$500,000	$0	$0	$0	$500,000
37 Lift Station Rehab	$0	$0	$0	$0	$0	$0	$0	$0	$0	$200,000	$0	$0	$200,000
Valves & Actuators in Biosolids -	$0	$0	$0	$0	$0	$0	$0	$0	$0	$100,000	$0	$0	$100,000
Air Heater Skid-Replace	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$250,000	$0	$250,000
All Polymer Injection System-Replace	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$75,000	$0	$75,000
Roof Repair 1/3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$240,000	$480,000	$720,000
All Odor Scrubber Pumps & Controls	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$200,000	$200,000

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Wastewater													
Chemical Feed Pumps Replace	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$300,000	$300,000
Main Lift Control Cabinet - Replace	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$125,000	$125,000
SCADA Hardware & Software Updates	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$200,000	$200,000
Subtotal - Wastewater	$1,673,064	$835,215	$1,354,083	$1,031,552	$448,363	$739,297	$2,017,356	$1,305,550	$1,433,884	$587,362	$855,994	$1,820,294	$14,102,014
Water													
10th Ave Water Main	$430,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$430,000
Fiber Lines - Tower & 10th Ave	$115,000	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$125,000
Future CIP	$2,575,000	$750,000	$830,000	$400,000	$420,000	$441,000	$463,050	$486,200	$510,500	$536,000	$0	$0	$7,411,750
Misc Equipment	$20,000	$10,000	$10,000	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$50,000
SCADA Upgrade	$120,000	$10,000	$10,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$0	$0	$245,000
Service Truck	$52,000	$45,000	$0	$45,000	$23,000	$0	$40,000	$0	$48,000	$0	$0	$0	$253,000
Well #2 Replacement	$30,000	$0	$0	$0	$42,380	$0	$0	$0	$0	$0	$0	$0	$72,380
Well #4 Replacement Pipe / Pump	$45,000	$0	$33,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$78,000
Well #5 Replacement	$40,000	$0	$0	$0	$0	$38,640	$0	$0	$0	$0	$0	$0	$78,640
Roof Replacement - Filter Plant #1	$0	$20,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$20,000
Well #1 Replacement	$0	$40,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$40,000
Mini Excavator Backhoe (1/3 of Cost)	$0	$0	$15,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$15,000
Well #3 Replacement	$0	$0	$18,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$18,000
Service Truck (1/2 Cost)	$0	$0	$0	$21,000	$0	$0	$0	$0	$0	$0	$0	$0	$21,000
Subtotal - Water	$3,427,000	$885,000	$916,000	$491,000	$500,380	$494,640	$518,050	$501,200	$573,500	$551,000	$0	$0	$8,857,770
Grand Total:	**$30,031,406**	**$9,097,792**	**$11,408,848**	**$3,287,252**	**$2,338,950**	**$2,640,874**	**$3,900,993**	**$2,968,018**	**$3,106,134**	**$1,906,562**	**$2,103,816**	**$2,089,894**	**$74,880,539**

New Prague, Minnesota

A Tradition of Progress

CITY OF NEW PRAGUE
2024 PROPOSED STORM SEWER BUDGET REPORT

TABLE OF CONTENTS

MANAGEMENT STATEMENT

It is the responsibility of the City of New Prague to effectively and efficiently regulate, manage and maintain the storm water drainage infrastructure.

FORECAST

The 2024 Storm Sewer Budget is projected to forecast the financial operation of the City of New Prague.

REVENUE

The 2024 Revenue Budget reflects a 0% increase in residential and commercial storm sewer rates..

EXPENSES

Personnel Costs:

- All wages & benefits – Currently there are no employee(s) assigned strictly to Storm Sewer. Approximately 7.65% of Street, Billing and Administrative wages are allocated to the Storm Sewer. 2024 wages reflect a 4% wage adjustment and step increases.

Operating Expenses:

- There are no large expenses anticipated for 2024

OPERATION & MAINTENANCE

Currently, the City of New Prague has 36 miles of storm pipe in addition to 30 storm water ponds and water ways all monitored and maintained by the street department. Maintenance includes repairing and cleaning leaves out of the catch basins every fall (weather permitting), cleaning dirt and sand in front of the inlet and discharge pipes along with noxious weed and tree control at the ponds.

ONGOING CHALLENGES FOR 2024

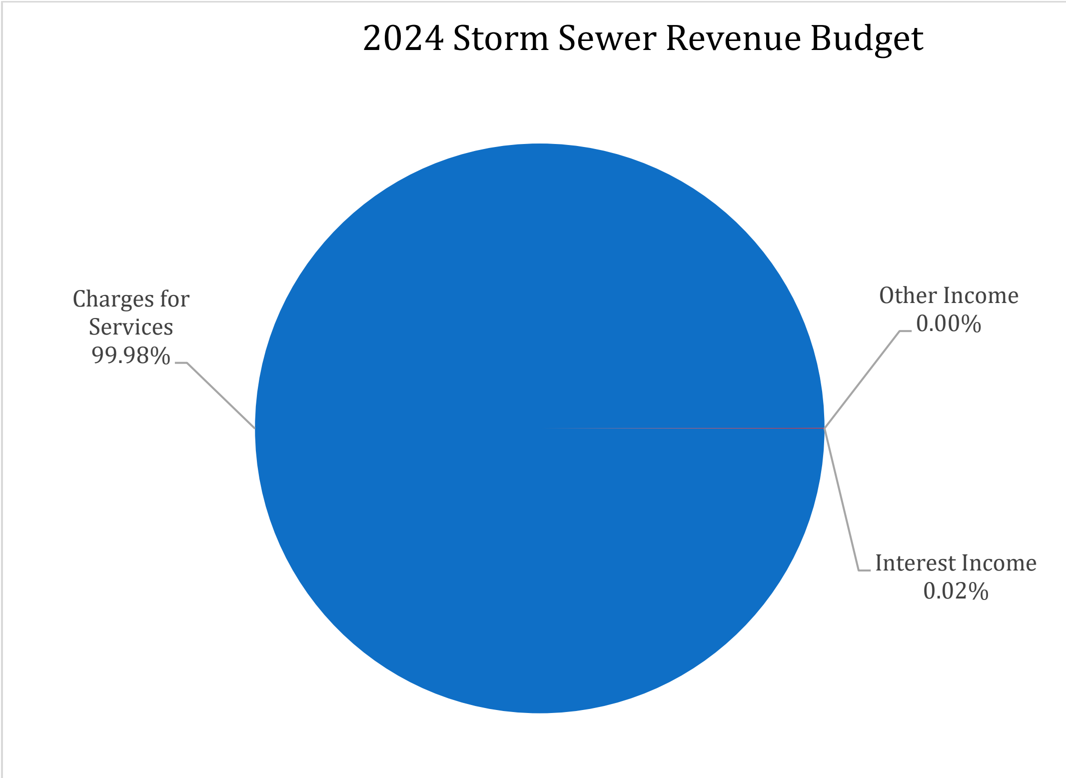
Spraying for noxious weeds around the ponds is one of the biggest challenges due to staffing, weather and available equipment needed to do the job. The maintenance of the storm water catch basins and the ponds is very time consuming and because of limited staff, we do not spend as much time taking care of them as we really should.

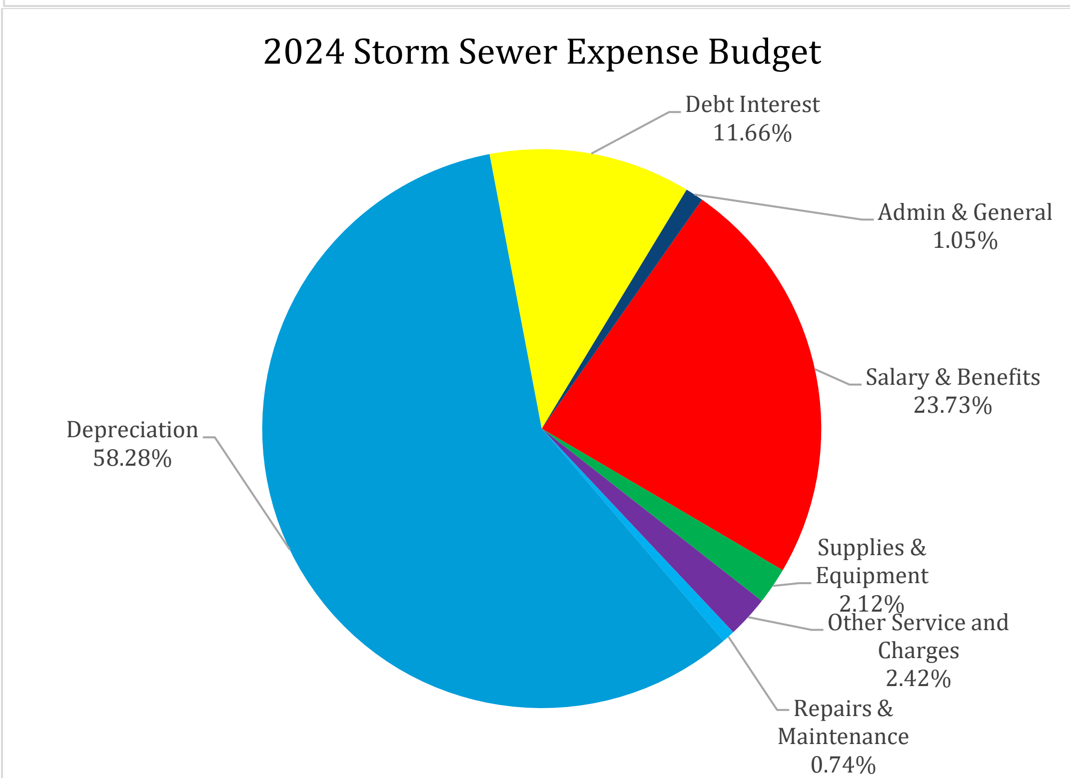
Operating expenses for personnel, fuel and property/liability insurance increased to reflect anticipated costs.

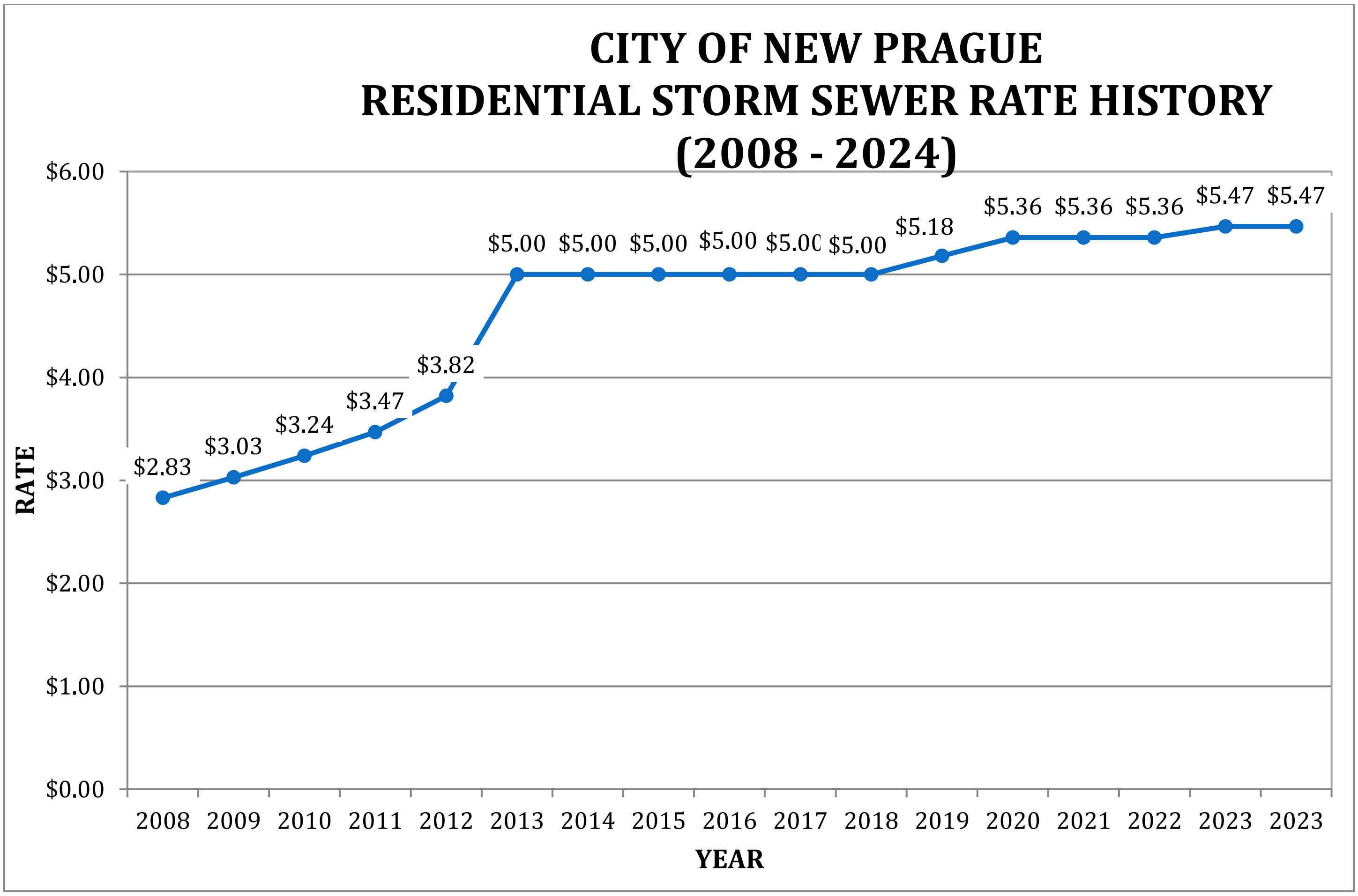
City staff continues to struggle getting residents to stop cutting grass past their property line. It is important that resident don't disturb the buffer zone around ponds. The buffer zone around ponds is what keeps our water ways healthy.

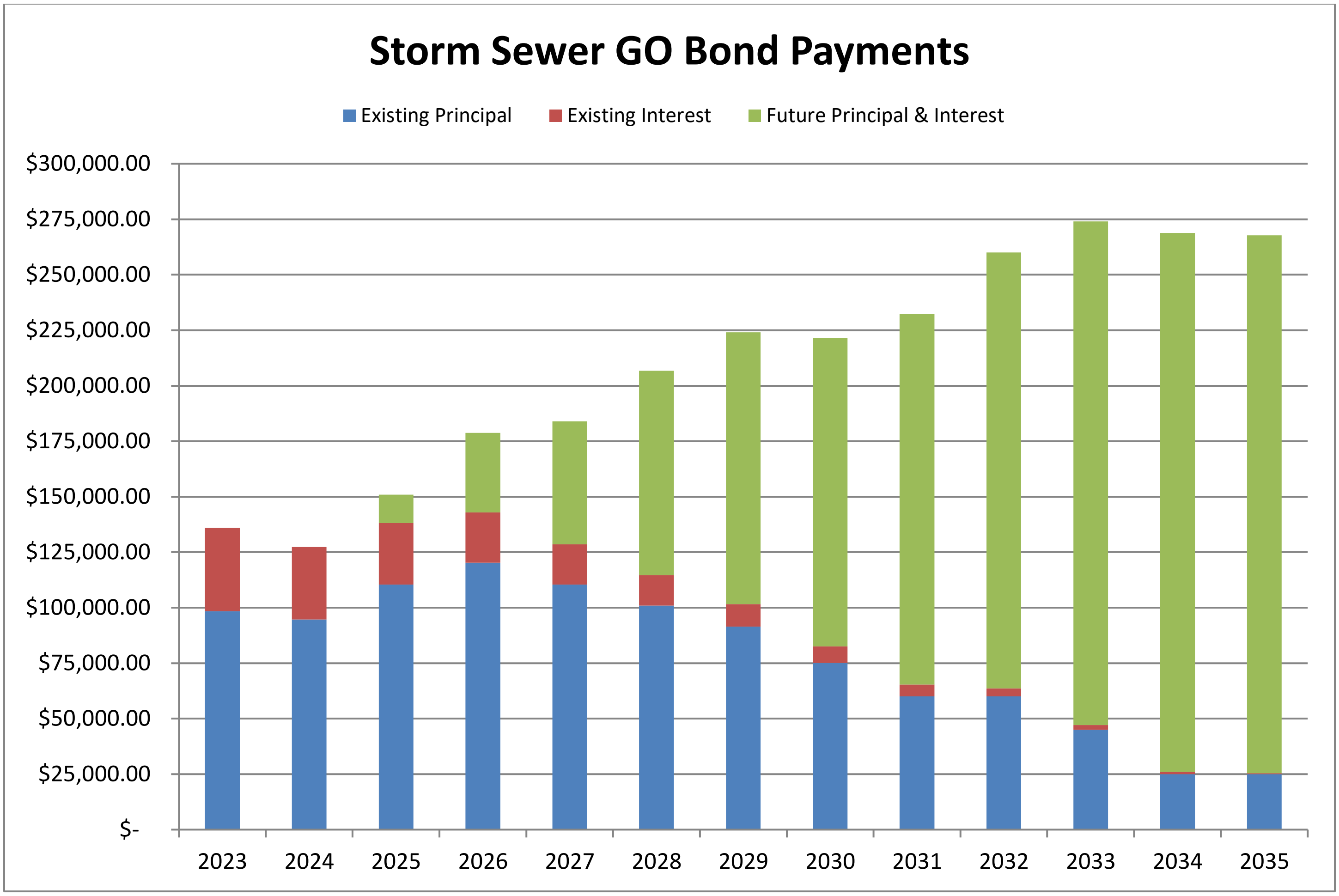
Staff will continue to monitor storm sewer permit requirements.

CITY OF NEW PRAGUE, MINNESOTA						
PROPOSED STORM SEWER BUDGET						
November 30, 2023						
	2022	11/30/2023	2023	2024	2023-2024	
		Y-T-D	CURRENT	PROPOSED	$	%
REVENUES	ACTUAL	ACTUAL	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
Charges for Services	$ 397,033.93	$ 370,778.92	$ 400,940.00	$ 400,940.00	$ -	0.00%
Interest Income	$ 4,790.79	$ 20,644.98	$ 100.00	$ 100.00	$ -	0.00%
Other Income	$ 3,150.20	$ 12.00	$ -	$ -	$ -	0.00%
TOTAL REVENUES	$ 404,974.92	$ 391,435.90	$ 401,040.00	$ 401,040.00	$ -	0.00%
EXPENSES						
Salary & Benefits	$ 91,153.48	$ 84,210.66	$ 90,369.00	$ 95,750.00	$ 5,381.00	5.95%
Supplies & Equipment	$ 6,400.89	$ 3,382.70	$ 8,050.00	$ 8,550.00	$ 500.00	6.21%
Other Service and Charges	$ 9,717.19	$ 9,418.99	$ 9,700.00	$ 9,750.00	$ 50.00	0.52%
Repairs & Maintenance	$ 4,486.74	$ 2,776.09	$ 3,000.00	$ 3,000.00	$ -	0.00%
Depreciation	$ 235,976.68	$ 197,018.31	$ 235,120.00	$ 235,120.00	$ -	0.00%
Debt Interest	$ 34,679.25	$ 36,530.77	$ 37,556.00	$ 47,044.00	$ 9,488.00	25.26%
Admin & General	$ 6,571.98	$ 18,170.29	$ 3,925.00	$ 4,231.00	$ 306.00	7.80%
TOTAL EXPENSES	$ 388,986.21	$ 351,507.81	$ 387,720.00	$ 403,445.00	$ 15,725.00	4.06%
EXCESS REVENUES OVER EXPENSES	$ 15,988.71	$ 39,928.09	$ 13,320.00	$ (2,405.00)	$ (15,725.00)	-118.06%


2024 Storm Sewer Revenue Budget
Charges for Services 99.98%
Other Income 0.00%
Interest Income 0.02%


2024 Storm Sewer Expense Budget
Debt Interest 11.66%
Admin & General 1.05%
Salary & Benefits 23.73%
Supplies & Equipment 2.12%
Other Service and Charges 2.42%
Repairs & Maintenance 0.74%
Depreciation 58.28%


CITY OF NEW PRAGUE
RESIDENTIAL STORM SEWER RATE HISTORY
(2008 - 2024)
RATE
$6.00
$5.00
$4.00
$3.00
$2.00
$1.00
$0.00
$2.83
$3.03
$3.24
$3.47
$3.82
$5.00
$5.00
$5.00
$5.00
$5.00
$5.00
$5.18
$5.36
$5.36
$5.36
$5.47
$5.47
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2023
YEAR


Storm Sewer GO Bond Payments
Existing Principal
Existing Interest
Future Principal & Interest
$300,000.00
$275,000.00
$250,000.00
$225,000.00
$200,000.00
$175,000.00
$150,000.00
$125,000.00
$100,000.00
$75,000.00
$50,000.00
$25,000.00
$-
2023
2024
2025
2026
2027
2028
2029
2030
2031
2032
2033
2034
2035

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Storm Water													
CSAH 15 Columbus Ave N	$100,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$100,000
2024 CIP	$0	$222,952	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$222,952
2025 CIP	$0	$0	$208,764	$0	$0	$0	$0	$0	$0	$0	$0	$0	$208,764
Mini Excavator Backhoe	$0	$0	$4,846	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,846
2026 CIP	$0	$0	$0	$601,001	$0	$0	$0	$0	$0	$0	$0	$0	$601,001
Front Mounted Jack Hammer for Skid	$0	$0	$0	$4,031	$0	$0	$0	$0	$0	$0	$0	$0	$4,031
2027 CIP	$0	$0	$0	$0	$65,000	$0	$0	$0	$0	$0	$0	$0	$65,000
2028 CIP	$0	$0	$0	$0	$0	$300,000	$0	$0	$0	$0	$0	$0	$300,000
2029 CIP	$0	$0	$0	$0	$0	$0	$325,000	$0	$0	$0	$0	$0	$325,000
2030 CIP	$0	$0	$0	$0	$0	$0	$0	$325,000	$0	$0	$0	$0	$325,000
2031 CIP	$0	$0	$0	$0	$0	$0	$0	$0	$350,000	$0	$0	$0	$350,000
Utility Vehicle 50%	$0	$0	$0	$0	$0	$0	$0	$0	$7,500	$0	$0	$0	$7,500
Subtotal - Storm Water	$100,000	$222,952	$213,610	$605,032	$65,000	$300,000	$325,000	$325,000	$357,500	$0	$0	$0	$2,514,094

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
STORM SEWER REV.	606-3-0000-33439	PERA PENSION OTHER RE	$ 165	$ 83	$ 253	$ -	$ -	$ -	$ -	0%
	606-3-0000-36200	MISCELLANEOUS REVENU	$ -	$ 62	$ 58	$ -	$ -	$ -	$ -	0%
	606-3-0000-36210	INTEREST INCOME	$ 715	$ 364	$ 4,791	$ 100	$ 20,645	$ 100	$ -	0%
	606-3-0000-36240	REIMBURSEMENTS	$ 69	$ 87	$ 133	$ -	$ 12	$ -	$ -	0%
	606-3-0000-37205	STORM SEWER REVENUE	$ 386,182	$ 392,393	$ 395,612	$ 399,840	$ 369,431	$ 399,840	$ -	0%
	606-3-0000-37460	PENALTIES	$ 369	$ 1,083	$ 1,422	$ 1,100	$ 1,348	$ 1,100	$ -	0%
	606-3-0000-39500	BOND PREM AMORTIZIA	$ 458	$ 2,705	$ 2,706	$ -	$ -	$ -	$ -	0%
			$ 387,959	$ 396,777	$ 404,975	$ 401,040	$ 391,436	$ 401,040	$ -	0%
STORM SEWER EXP.	606-4-4311-101	WAGES FULL-TIME	$ 79,382	$ 63,260	$ 61,356	$ 63,695	$ 59,277	$ 68,092	$ 4,397	7%
	606-4-4311-102	WAGES OVERTIME	$ 24	$ -	$ -	$ -	$ 167	$ -	$ -	0%
	606-4-4311-113	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 246	$ -	$ 246	$ -	0%
	606-4-4311-121	EMPLOYER CONT. PERA	$ 5,768	$ 4,534	$ 4,430	$ 4,777	$ 4,508	$ 5,107	$ 330	7%
	606-4-4311-122	EMPLOYER CONT. FICA	$ 5,342	$ 4,640	$ 4,074	$ 4,891	$ 4,164	$ 5,228	$ 337	7%
	606-4-4311-129	PENSION (GERF) CHANGI	$ (237)	$ (16,337)	$ 206	$ -	$ -	$ -	$ -	0%
	606-4-4311-131	HEALTH INSURANCE	$ 16,700	$ 12,697	$ 12,748	$ 12,031	$ 11,453	$ 12,740	$ 709	6%
	606-4-4311-132	DENTAL INSURANCE	$ 1,242	$ 954	$ 1,010	$ 1,203	$ 1,376	$ 1,323	$ 120	10%
	606-4-4311-133	LIFE & S-T DISABILITY INS	$ 130	$ 109	$ 85	$ 71	$ 233	$ 208	$ 137	193%
	606-4-4311-135	OPEB EXPENSE	$ 393	$ (883)	$ (15)	$ -	$ -	$ -	$ -	0%
	606-4-4311-151	WORKER'S COMPENSATI	$ 2,855	$ 3,149	$ 3,037	$ 3,455	$ 3,032	$ 2,806	$ (649)	-19%
	606-4-4311-200	SUPPLIES	$ 1	$ 2	$ 6	$ 50	$ 12	$ 50	$ -	0%
	606-4-4311-212	MOTOR FUEL	$ 3,588	$ 3,206	$ 6,207	$ 4,500	$ 1,963	$ 5,000	$ 500	11%
	606-4-4311-220	REPAIRS & MAINT. SUPPI	$ 2,700	$ 2,323	$ 188	$ 3,500	$ 1,408	$ 3,500	$ -	0%
	606-4-4311-301	AUDIT	$ 761	$ 819	$ 505	$ 950	$ 584	$ 950	$ -	0%
	606-4-4311-303	ENGINEERING FEES	$ 186	$ -	$ -	$ 500	$ -	$ 500	$ -	0%
	606-4-4311-306	LINE LOCATES	$ 868	$ 969	$ 748	$ 750	$ 569	$ 800	$ 50	7%
	606-4-4311-310	PROFESSIONAL SERVICES	$ 17,476	$ 35	$ 1,696	$ 1,000	$ 3,192	$ 1,000	$ -	0%
	606-4-4311-315	ADMINISTRATIVE FEES	$ 4,950	$ 5,033	$ 6,768	$ 6,500	$ 5,074	$ 6,500	$ -	0%
	606-4-4311-320	POSTAGE	$ -	$ -	$ -	$ 50	$ -	$ 50	$ -	0%
	606-4-4311-321	TELEPHONE	$ 81	$ 96	$ 84	$ 100	$ 78	$ 100	$ -	0%
	606-4-4311-322	COMPUTER COMM/MAII	$ 5,095	$ 676	$ 681	$ 825	$ 703	$ 825	$ -	0%
	606-4-4311-340	ADVERTISING & PUBLICA	$ -	$ -	$ -	$ 50	$ -	$ 50	$ -	0%
	606-4-4311-369	INSURANCES	$ 973	$ 543	$ 862	$ 750	$ 976	$ 1,056	$ 306	41%
	606-4-4311-401	CONTRACTED SERVICES	$ 2,414	$ -	$ -	$ 1,000	$ -	$ 1,000	$ -	0%
	606-4-4311-404	REPAIRS & MAINTENANC	$ 2,686	$ 1,017	$ 4,487	$ 3,000	$ 2,776	$ 3,000	$ -	0%
	606-4-4311-410	RENTALS/LEASES/CONTR	$ -	$ -	$ -	$ 100	$ -	$ 100	$ -	0%
	606-4-4311-420	DEPRECIATION	$ 234,862	$ 235,844	$ 235,977	$ 235,120	$ 197,018	$ 235,120	$ -	0%
	606-4-4311-430	MISCELLANEOUS EXPENS	$ 3	$ 46	$ 4	$ -	$ 2	$ -	$ -	0%
	606-4-4311-431	CREDIT CARD EXPENSE	$ 899	$ 996	$ 1,080	$ 1,000	$ 1,528	$ 1,000	$ -	0%
	606-4-4311-433	DUES & SUBSCRIPTIONS	$ 5	$ 2	$ 13	$ 50	$ 5	$ 50	$ -	0%
	606-4-4311-438	BAD DEBT	$ 53	$ (7)	$ (89)	$ -	$ -	$ -	$ -	0%
	606-4-4311-500	CAPITAL OUTLAY	$ 777	$ -	$ -	$ -	$ -	$ -	$ -	0%
	606-4-4311-610	DEBT SERVICE-INTEREST	$ 31,901	$ 34,513	$ 34,679	$ 37,556	$ 36,531	$ 47,044	$ 9,488	25%
	606-4-4311-620	BOND ISSUANCE FEES	$ 6,851	$ 1,774	$ 3,935	$ -	$ 14,879	$ -	$ -	0%
			$ 428,728	$ 360,010	$ 384,763	$ 387,720	$ 351,508	$ 403,445	$ 15,725	4%

New Prague, Minnesota

A Tradition of Progress

NEW PRAGUE UTILITIES COMMISSION
2024 PROPOSED WATER BUDGET REPORT

TABLE OF CONTENTS

Contents

MANAGEMENT STATEMENT

The overall management goal for the New Prague Utilities Water Department is our commitment to the Community in providing a safe and reliable water supply to the City of New Prague. During the past couple of years, we had to change the focus of our budget to include major CIP reconstruction projects that affect the water distribution system. That focus is forecasted to continue through 2025 with large CIP projects in the NE sector of town with total bonding estimated at nearly $1.8 million in the next two years.

FORECAST

The 2024 water department budget is projected to forecast the financial operation of the New Prague Utilities Commission. The New Prague Utilities Commission has been able to keep rates relatively flat with an average increase of only 1.9% per year over the past 5 years. The 2024 budget reflects a change in the rate structure to include a summer seasonal rate increase to usage. This seasonal rate (June 1 through September 30) is necessary to cover the added cost of capital projects, meet budget reserve goals and the requirements set forth by the water resource departments in the state of Minnesota.

REVENUE

The 2024 Revenue budget reflects a 5% annual overall rate increase, depending on usage. Commercial and residential customers will see an estimated annual increase between 3.9% - 5.2%. Water usage during the summer months of June through September will be billed at higher rates to recover needed revenue and to meet the water conservation pricing requirement set forth by the state.

EXPENSES

Personnel Costs:

- Wages Full-Time and Part-Time – Reflects a 4% COLA wage adjustment and step increases.
- Health Insurance – There will be a 6.25% increase in health insurance premiums for 2024. Note: 2024 is year 2 of a two -year rate guarantee, 2023 was an 11.08% decrease. Employer cost share remains at 80% and HSA contributions will remain at $1,000 (family) and $500 (single).
- Dental Insurance – There is an 8.07% increase in dental insurance premiums for 2024. This increase is due to dental trend increases and inflation.
- Life, Long-Term Disability and Short-Term Disability – 0% change in 2024 as part of the 36-month rate guarantee established in 2023.

Operating Expenses:

- Projected decrease by 20% in water hook-up fees due to fewer homes being built in 2024.
- Debt service interest increased slightly by 1.12% due to the cost of CIP projects.
- Purification decreased by 25.6% primarily due to lower cost of chemicals.
- Distribution decreased slightly by 2.08% due to the cost of planned projects.

2024 KEY WATER BUDGET AND OPERATIONAL CHALLENGES

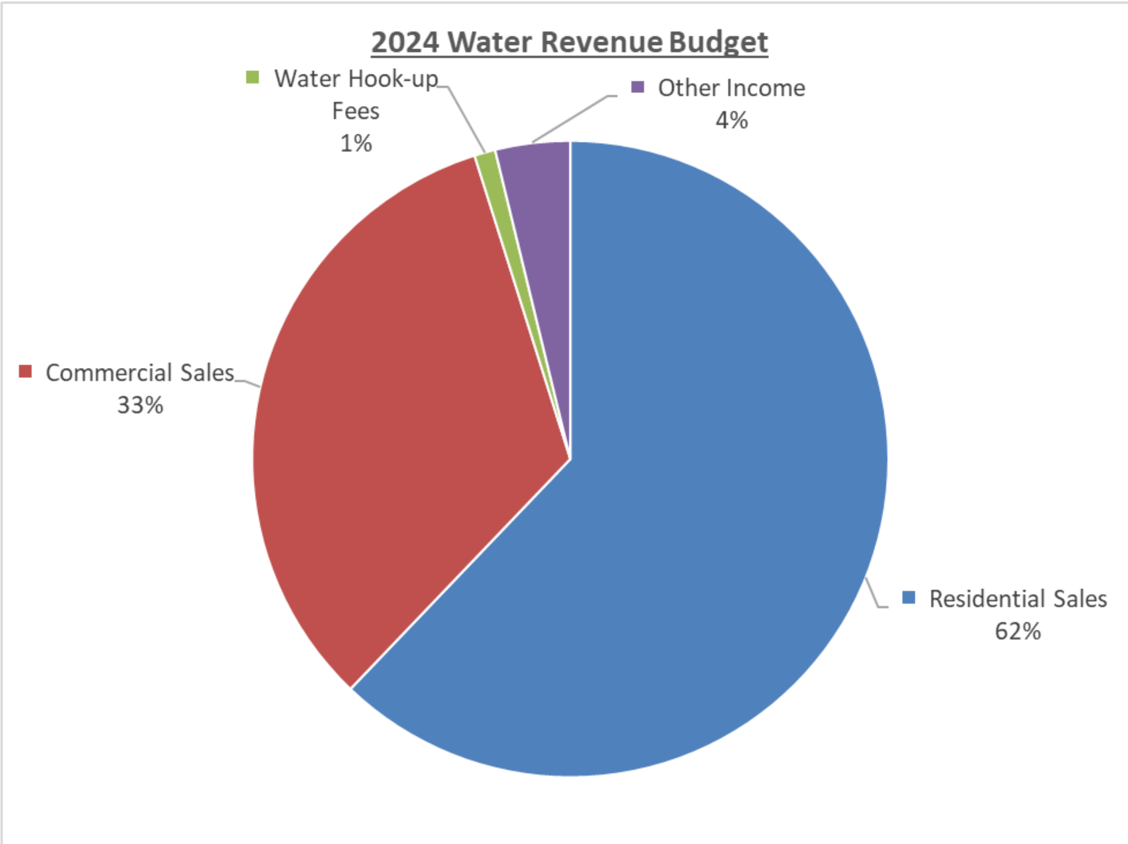
- Replace 3700’ of water main and 59 service lines in the Lexington and Lyndale Ave CIP.
- Continue conversion to a new GIS mapping system.
- Continue CIP Planning for several reconstruction projects that are planned in the NW sector of town through 2025.

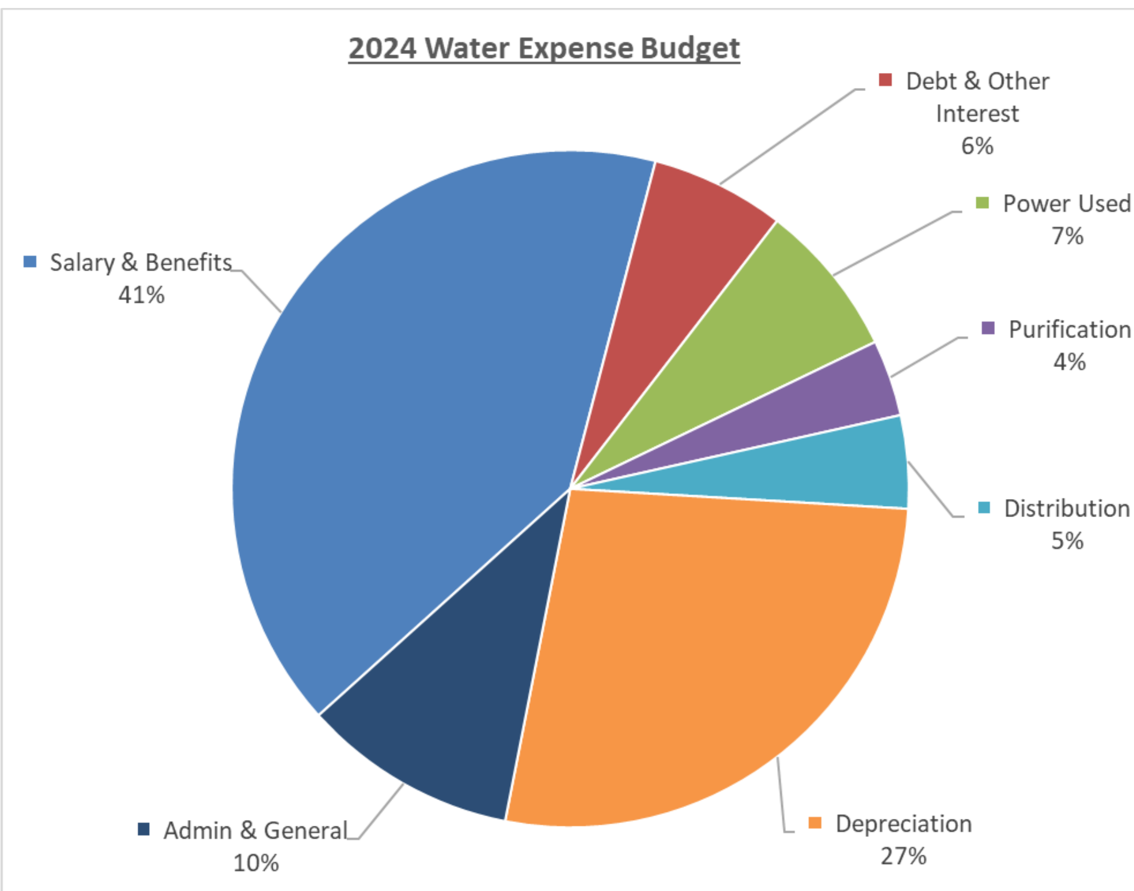
2023 KEY ACCOMPLISHMENTS

- Replaced 1600' feet of water main and services lines on 10th Ave NE
- Replaced 3700' of water main and 43 service lines on the Sunset and Sunrise CIP project.
- Replaced well #2 failed pump and piping.
- Replaced well #4 failed pump and piping.
- Installed fiber communication to the West Water Tower
- Finished consolidating and moving the water department maintenance operations to the new building addition at 200 7th Ave NW.
- Long and short-term planning for several reconstruction projects that are planned in the NE sector of town over the next three years.
- Conversion to new GIS mapping system.
- Implemented new software programs for customer billing, accounting, payroll, purchasing & inventory management.

NEW PRAGUE UTILITIES COMMISSION
PROPOSED WATER BUDGET
As of 8/31/2023

REVENUES	2022 ACTUAL	2023 Y-T-D ACTUAL	2023 CURRENT BUDGET	2024 PROPOSED BUDGET	2023-2024 $ DIFFERENCE	2023-2024 % DIFFERENCE
Unbilled Accounts Receivable	$ 21,050.94	$ 46,214.14	$ -	$ -	$ -	0.00%
Residential	$ 1,124,777.83	$ 837,911.66	$ 1,136,392.00	$ 1,167,088.00	$ 30,696.00	2.70%
Commercial	$ 536,901.19	$ 404,060.81	$ 534,347.00	$ 619,473.00	$ 85,126.00	15.93%
Water Hook-up Fees	$ 33,005.20	$ 33,763.96	$ 25,000.00	$ 20,000.00	$ (5,000.00)	-20.00%
Other Income	$ 76,300.90	$ 38,305.29	$ 81,865.00	$ 71,400.00	$ (10,465.00)	-12.78%
TOTAL REVENUES	$ 1,792,036.06	$ 1,360,255.86	$ 1,777,604.00	$ 1,877,961.00	$ 100,357.00	5.65%
EXPENSES						
Power Used	$ 118,056.42	$ 92,349.00	$ 117,000.00	$ 117,500.00	$ 500.00	0.43%
Purification	$ 48,898.77	$ 39,821.12	$ 78,000.00	$ 58,000.00	$ (20,000.00)	-25.64%
Distribution	$ 69,466.36	$ 45,871.66	$ 72,000.00	$ 70,500.00	$ (1,500.00)	-2.08%
Depreciation	$ 430,721.57	$ 252,986.12	$ 426,677.00	$ 431,460.00	$ 4,783.00	1.12%
Debt & Other Interest	$ 103,132.44	$ 100,910.57	$ 101,948.00	$ 101,948.00	$ -	0.00%
Salary & Benefits	$ 627,039.41	$ 368,517.57	$ 591,764.00	$ 647,468.00	$ 55,704.00	9.41%
Loss on Fixed Assets	$ -	$ -	$ -	$ -	$ -	0.00%
Capital Outlay	$ -	$ -	$ -	$ -	$ -	0.00%
Admin & General	$ 115,509.42	$ 100,376.54	$ 157,410.00	$ 163,028.00	$ 5,618.00	3.57%
TOTAL EXPENSES	$ 1,512,824.39	$ 1,000,832.58	$ 1,544,799.00	$ 1,589,904	$ 45,105.00	2.92%
EXCESS REVENUES OVER EXPENSES	$ 279,211.67	$ 359,423.28	$ 232,805.00	$ 288,057.00	$ (55,252.00)	23.73%


2024 Water Revenue Budget
Water Hook-up Fees 1%
Other Income 4%
Commercial Sales 33%
Residential Sales 62%


2024 Water Expense Budget
Debt & Other Interest 6%
Power Used 7%
Purification 4%
Distribution 5%
Depreciation 27%
Admin & General 10%
Salary & Benefits 41%

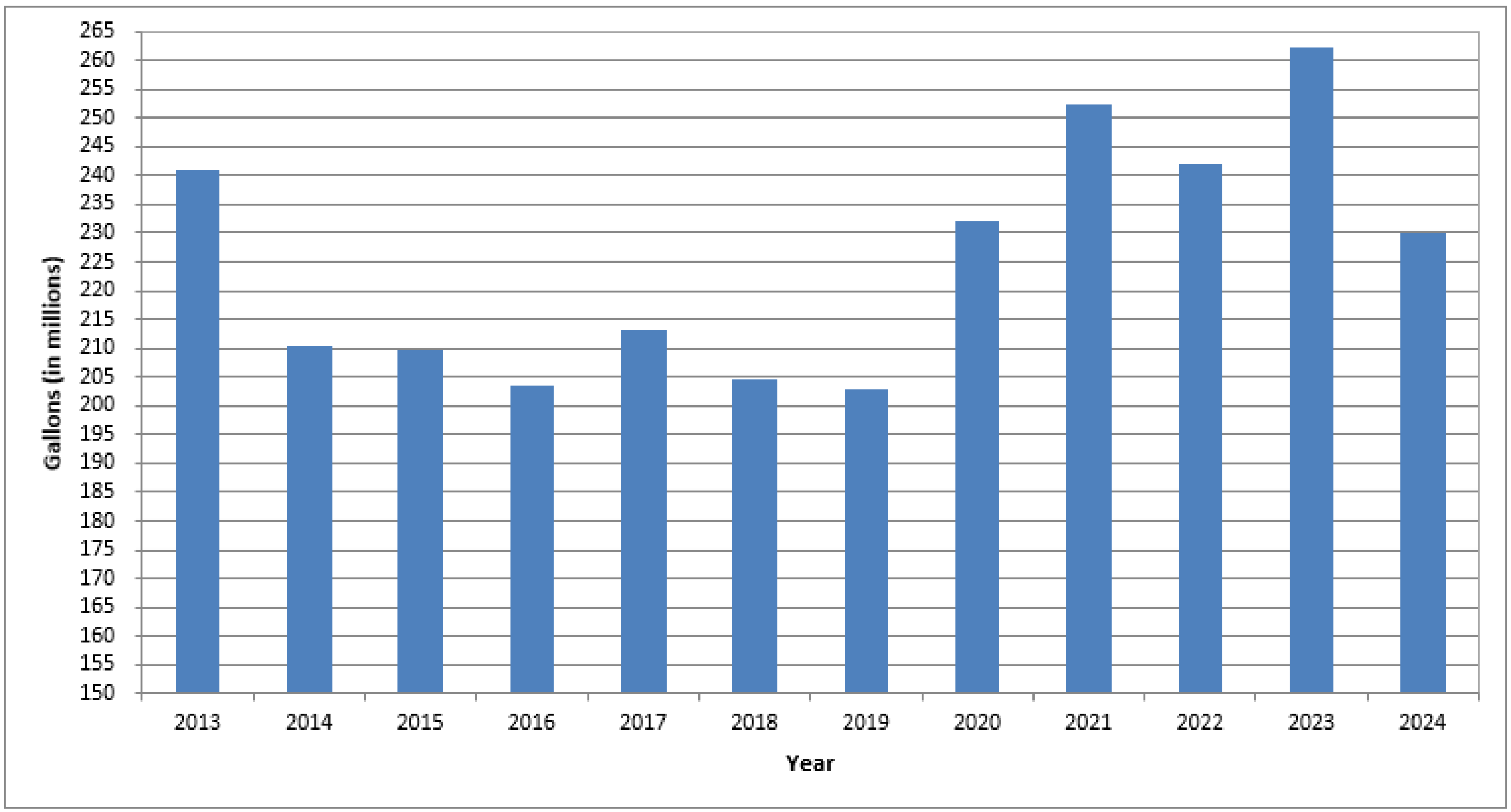
2024 Projected Water Sales

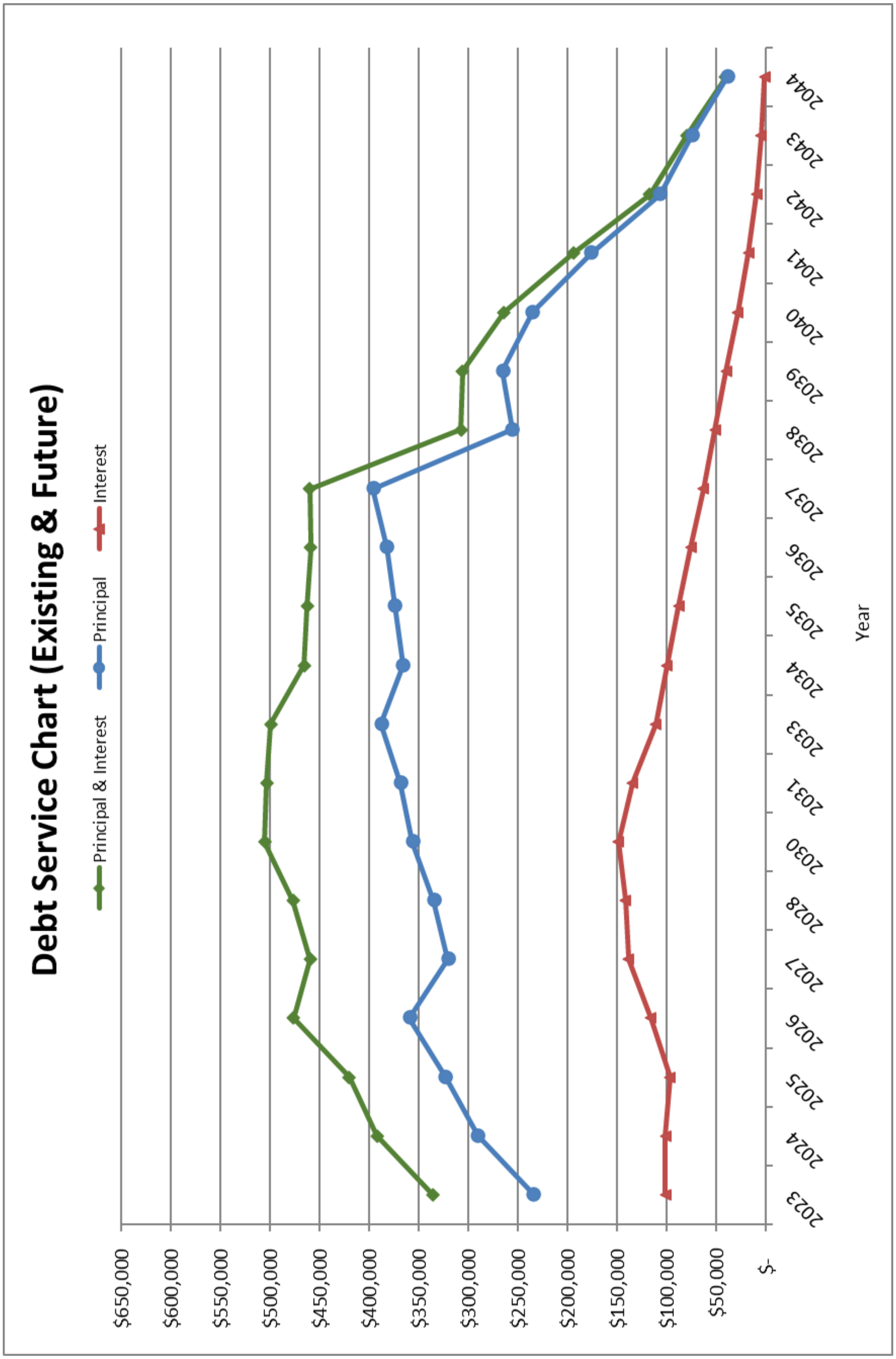
Water Sales are projected to be at 230,000,000 gallons sold for 2024. Weather has a large effect on gallons sold.

History of Water Sales:

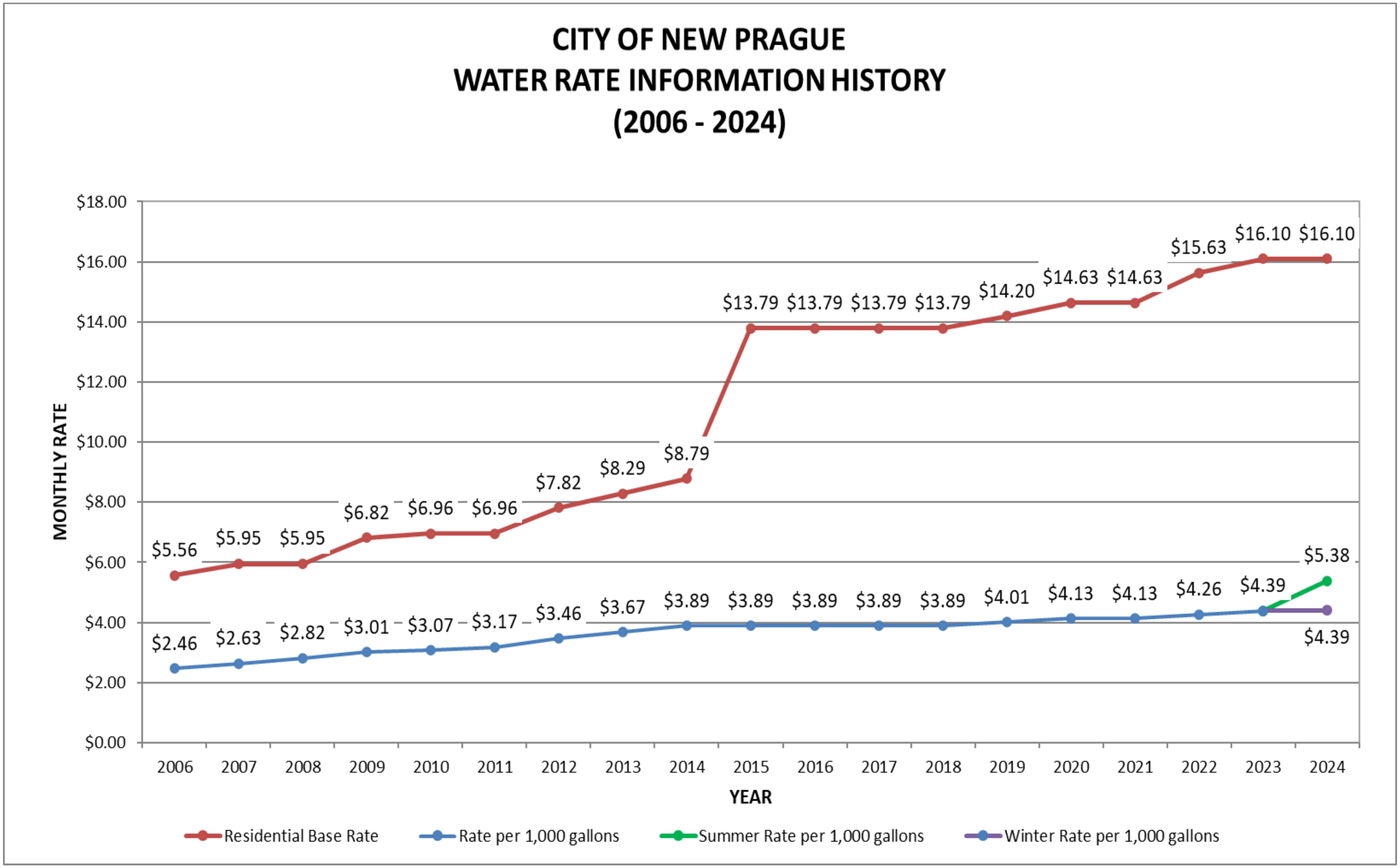
2013	241,000,000	2019	203,000,000
2014	210,547,000	2020	231,931,000
2015	209,645,000	2021	252,326,000
2016	203,679,000	2022	241,960,000
2017	213,000,000	* 2023	262,281,000
2018	204,592,000	* * 2024	230,000,000

* Anticipated * * Budgeted

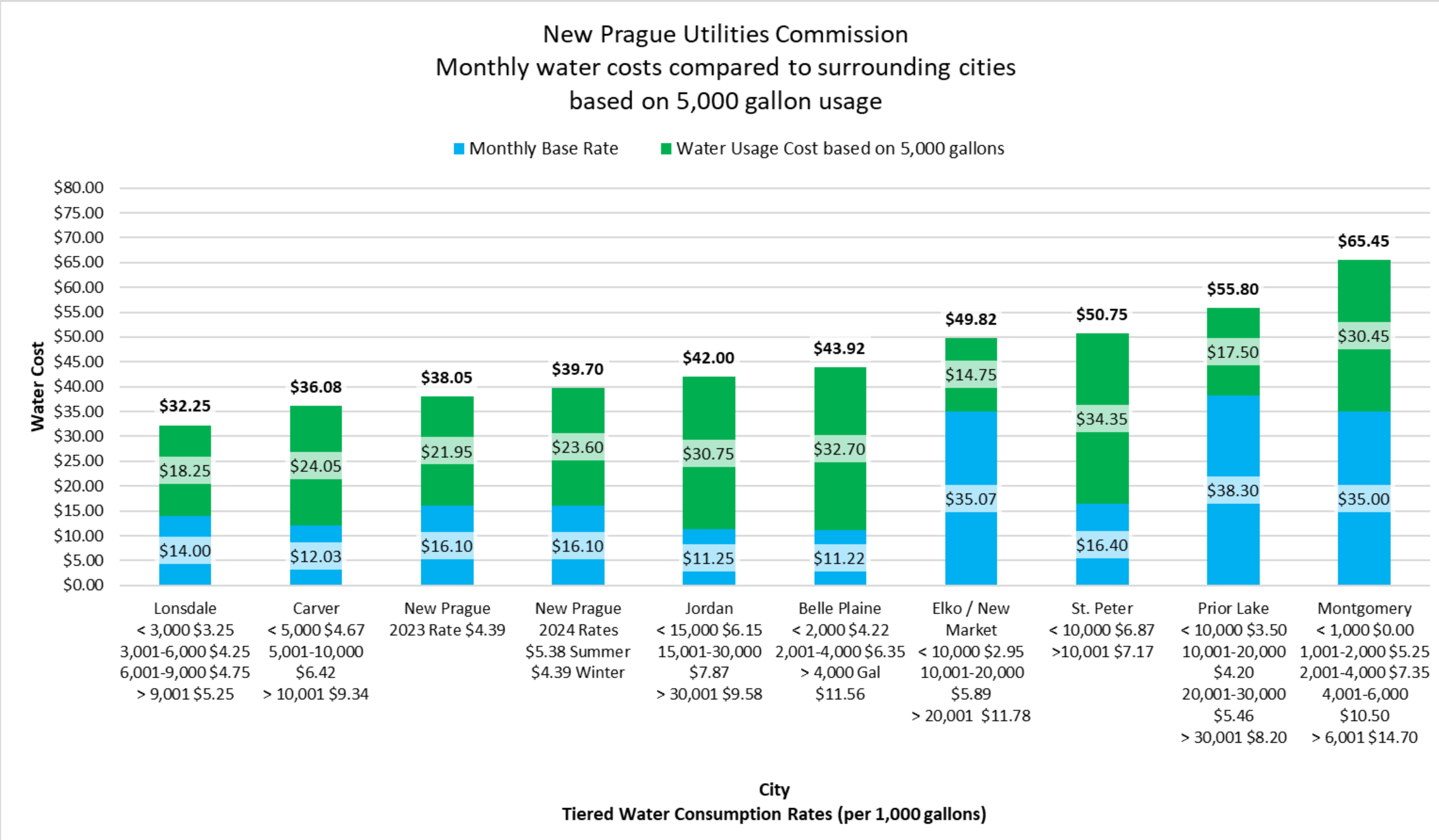




Debt Service Chart (Existing & Future)
Principal & Interest
Principal
Interest
$650,000
$600,000
$550,000
$500,000
$450,000
$400,000
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$-
2023
2024
2025
2026
2027
2028
2030
2031
2033
2034
2035
2036
2037
2038
2039
2040
2041
2042
2043
2044
Year



* An average residential customer using 4,000 gallons will see an annual increase of $15.84 with 2024 rate increase
* An average residential customer using 8,000 gallons will see an annual increase of $31.68 with 2024 rate increase



New Prague Utilities Commission
Monthly water costs compared to surrounding cities
based on 5,000 gallon usage
Monthly Base Rate
Water Usage Cost based on 5,000 gallons
Water Cost
$80.00
$75.00
$70.00
$65.00
$60.00
$55.00
$50.00
$45.00
$40.00
$35.00
$30.00
$25.00
$20.00
$15.00
$10.00
$5.00
$0.00
$32.25
$18.25
$14.00
$36.08
$24.05
$12.03
$38.05
$21.95
$16.10
$39.70
$23.60
$16.10
$42.00
$30.75
$11.25
$43.92
$32.70
$11.22
$49.82
$14.75
$35.07
$50.75
$34.35
$16.40
$55.80
$17.50
$38.30
$65.45
$30.45
$35.00
Lonsdale
< 3,000 $3.25
3,001-6,000 $4.25
6,001-9,000 $4.75
> 9,001 $5.25
Carver
< 5,000 $4.67
5,001-10,000
$6.42
> 10,001 $9.34
New Prague
2023 Rate $4.39
New Prague
2024 Rates
$5.38 Summer
$4.39 Winter
Jordan
< 15,000 $6.15
15,001-30,000
$7.87
> 30,001 $9.58
Belle Plaine
< 2,000 $4.22
2,001-4,000 $6.35
> 4,000 Gal
$11.56
Elko / New
Market
< 10,000 $2.95
10,001-20,000
$5.89
> 20,001 $11.78
St. Peter
< 10,000 $6.87
>10,001 $7.17
Prior Lake
< 10,000 $3.50
10,001-20,000
$4.20
20,001-30,000
$5.46
> 30,001 $8.20
Montgomery
< 1,000 $0.00
1,001-2,000 $5.25
2,001-4,000 $7.35
4,001-6,000
$10.50
> 6,001 $14.70
City
Tiered Water Consumption Rates (per 1,000 gallons)

Projects By Department/Division

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Water													
10th Ave Water Main	$430,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$430,000
Fiber Lines - Tower & 10th Ave	$115,000	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$125,000
Future CIP	$2,575,000	$750,000	$830,000	$400,000	$420,000	$441,000	$463,050	$486,200	$510,500	$536,000	$0	$0	$7,411,750
Misc Equipment	$20,000	$10,000	$10,000	$10,000	$0	$0	$0	$0	$0	$0	$0	$0	$50,000
SCADA Upgrade	$120,000	$10,000	$10,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$0	$0	$245,000
Service Truck	$52,000	$45,000	$0	$45,000	$23,000	$0	$40,000	$0	$48,000	$0	$0	$0	$253,000
Well #2 Replacement	$30,000	$0	$0	$0	$42,380	$0	$0	$0	$0	$0	$0	$0	$72,380
Well #4 Replacement Pipe / Pump	$45,000	$0	$33,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$78,000
Well #5 Replacement	$40,000	$0	$0	$0	$0	$38,640	$0	$0	$0	$0	$0	$0	$78,640
Roof Replacement - Filter Plant #1	$0	$20,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$20,000
Well #1 Replacement	$0	$40,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$40,000
Mini Excavator Backhoe (1/3 of Cost)	$0	$0	$15,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$15,000
Well #3 Replacement	$0	$0	$18,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$18,000
Service Truck (1/2 Cost)	$0	$0	$0	$21,000	$0	$0	$0	$0	$0	$0	$0	$0	$21,000
Subtotal - Water	$3,427,000	$885,000	$916,000	$491,000	$500,380	$494,640	$518,050	$501,200	$573,500	$551,000	$0	$0	$8,857,770
Grand Total:	**$3,427,000**	**$885,000**	**$916,000**	**$491,000**	**$500,380**	**$494,640**	**$518,050**	**$501,200**	**$573,500**	**$551,000**	**$0**	**$0**	**$8,857,770**

New Prague Utilities
Existing and Proposed Water Rates

Class		Current Rate		2024 Proposed Rate
Customer Charges				
Residential 5/8 3/4	$	16.10	$	16.10
Residential 1	$	16.81	$	16.81
Residential 1.5	$	16.96	$	16.96
Commercial 5/8 3/4	$	16.10	$	16.10
Commercial 1	$	16.81	$	16.81
Commercial 1.5	$	16.96	$	16.96
Commercial 2	$	37.17	$	37.17
Commercial 3	$	42.46	$	42.46
Commercial 4	$	62.83	$	62.83
Commercial 6	$	93.66	$	93.66
Commercial 6 no base fee	$	-	$	-
Residential Multi	$	11.27	$	11.27
Commercial Multi	$	11.27	$	11.27
Water Charges				
per 1000 gallons (June 1-Sept 30)	$	4.39	$	5.38
per 1000 gallons (nonsummer)	$	4.39	$	4.39
golf course per 1000 gallons (all months)	$	4.39	$	4.52

New Prague Utilities - Water Operating Results at Proposed Rates

** Note Future revenues are based on rate study recommendations and projections are estimates only, actual budget proposals may differ.*

	Historical	Projected				
	2022	2023	2024	2025	2026	2027
OPERATING REVENUES						
Charges for Services	$ 1,702,476	$ 1,931,263	$ 1,840,320	$ 1,952,298	$ 2,065,536	$ 2,181,026
Total Operating Revenues	$ 1,702,476	$ 1,931,263	$ 1,840,320	$ 1,952,298	$ 2,065,536	$ 2,181,026
OPERATING EXPENSES						
Power and pumping	$ 118,057	$ 117,000	$ 121,680	$ 126,547	$ 131,609	$ 136,873
Transmission and distribution	350,065	150,000	156,000	162,240	168,730	175,479
Administration and general	503,473	744,174	773,941	804,899	837,095	870,578
Depreciation	430,721	464,054	493,554	524,088	540,454	557,134
Total Operating Expenses	$ 1,402,316	$ 1,475,228	$ 1,545,175	$ 1,617,773	$ 1,677,888	$ 1,740,064
OPERATING INCOME	$ 300,160	$ 456,034	$ 295,144	$ 334,524	$ 387,648	$ 440,962
NON-OPERATING REVENUE (EXPENSE)						
Intergovernmental	$ 2,032	$ -	$ -	$ -	$ -	$ -
Investment income	(58,865)	15,000	15,000	15,000	15,000	15,000
Miscellaneous income	11,648	18,465	18,465	18,465	18,465	18,465
Water meter income	7,064	5,000	5,000	5,000	5,000	5,000
Bond issuance expense	(7,378)	(11,313)	(18,445)	(20,412)	(9,837)	(10,329)
Interest expense	(103,133)	(101,848)	(89,563)	(97,294)	(116,817)	(139,372)
Amortization of bond premium	2,219	2,219	2,219	2,219	2,219	2,219
Total Non-Operating Revenues (Expenses)	$ (146,413)	$ (74,696)	$ (69,543)	$ (79,241)	$ (88,189)	$ (111,236)
Net Income before Contributions	$ 153,747	$ 381,338	$ 225,602	$ 255,283	$ 299,459	$ 329,726
Capital Contributions	$ 125,463	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
CHANGE IN NET POSITION	$ 279,210	$ 401,338	$ 245,602	$ 275,283	$ 319,459	$ 349,726
As Percent of Revenues	16.4%	20.8%	13.3%	14.1%	15.5%	16.0%
CASH RESERVES - TOTAL						
Beginning of Year		$ 2,460,038	$ 2,550,721	$ 2,863,899	$ 3,251,586	$ 3,662,349
Plus Change in Net Position		401,338	245,602	275,283	319,459	349,726
Plus Depreciation		464,054	493,554	524,088	540,454	557,134
Plus Net Bond Proceeds		460,000	750,000	830,000	400,000	420,000
Less Principal Pmts		(234,710)	(290,977)	(325,684)	(358,150)	(319,970)
Less Capital Improvements		(1,000,000)	(885,000)	(916,000)	(491,000)	(500,380)
End of Year	$ 2,460,038	$ 2,550,721	$ 2,863,899	$ 3,251,586	$ 3,662,349	$ 4,168,859
As a percent of Operating Revenue	144%	132%	156%	167%	177%	191%

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
WATER EXPENDITURE	604-4-4940-420	DEPRECIATION	$ 422,110.50	$ 426,980.00	$ 430,721.57	$ 426,677.00	$ 252,986.12	$ 431,460.00	$ 4,783	1%
	604-4-4940-610	DEBT SERVICE-INTEREST	$ 52,961.01	$ 70,059.00	$ 103,080.85	$ 101,848.00	$ 101,823.72	$ 101,635.00	$ (213)	0%
	604-4-4940-619	OTHER INTEREST EXPENSES	$ 423.29	$ 42.32	$ 51.59	$ 100.00	$ 825.41	$ 313.00	$ 213	213%
	604-4-4941-213	GEN-SET FUEL	$ 1,054.51	$ 2,150.95	$ 1,245.58	$ 2,000.00	$ 659.83	$ 2,000.00	$ -	0%
	604-4-4941-390	NATURAL GAS-10TH AVE BC	$ 827.68	$ 1,300.96	$ 1,277.65	$ 2,000.00	$ 1,497.01	$ 2,000.00	$ -	0%
	604-4-4941-392	ELECTRICITY USED	$ 98,336.34	$ 118,371.38	$ 113,521.25	$ 110,000.00	$ 100,313.42	$ 110,000.00	$ -	0%
	604-4-4941-394	NATURAL GAS-FILTER #3	$ 2,680.47	$ 1,438.10	$ 2,011.94	$ 3,000.00	$ 3,256.74	$ 3,500.00	$ 500	17%
	604-4-4942-101	WAGES FULL TIME	$ 2,544.19	$ 25,874.00	$ 18,490.55	$ -	$ 11,883.98	$ -	$ -	0%
	604-4-4942-103	WAGES PART-TIME	$ 698.76	$ -	$ -	$ -	$ -	$ -	$ -	0%
	604-4-4942-121	EMPLOYER CONT. P E R A	$ 161.59	$ 1,925.79	$ 1,393.75	$ -	$ 910.31	$ -	$ -	0%
	604-4-4942-122	EMPLOYER CONT. F I C A	$ 250.99	$ 1,786.97	$ 1,282.71	$ -	$ 851.95	$ -	$ -	0%
	604-4-4942-131	HEALTH INSURANCE	$ 246.60	$ 4,443.10	$ 3,403.14	$ -	$ 1,985.67	$ -	$ -	0%
	604-4-4942-132	DENTAL INSURANCE	$ 44.02	$ 432.94	$ 327.96	$ -	$ 312.54	$ -	$ -	0%
	604-4-4942-133	LIFE & S.T. DISABILITY INS	$ 4.10	$ 40.61	$ 22.12	$ -	$ 43.61	$ -	$ -	0%
	604-4-4942-309	SYSTEM WATER TESTING	$ 2,324.98	$ 2,878.42	$ 2,534.17	$ 3,000.00	$ 2,464.98	$ 3,000.00	$ -	0%
	604-4-4942-385	PURIFICATION	$ 37,112.09	$ 43,804.95	$ 46,364.60	$ 75,000.00	$ 47,815.36	$ 55,000.00	$ (20,000)	-27%
	604-4-4943-011	WAGES CIP 2009	$ -	$ -	$ 71.88	$ -	$ -	$ -	$ -	0%
	604-4-4943-101	WAGES FULL-TIME	$ 142,163.32	$ 179,802.15	$ 179,091.97	$ -	$ 209,452.33	$ -	$ -	0%
	604-4-4943-102	WAGES OVER-TIME	$ 1,466.94	$ 1,948.13	$ 1,712.84	$ -	$ 4,024.58	$ 2,000.00	$ 2,000	0%
	604-4-4943-103	WAGES PART-TIME	$ 4,075.96	$ 72.00	$ 938.00	$ -	$ -	$ -	$ -	0%
	604-4-4943-106	WAGES ON-CALL	$ 12,742.12	$ 13,212.51	$ 13,525.98	$ -	$ 18,083.45	$ -	$ -	0%
	604-4-4943-113	EMPLOYEE BENEFITS	$ 550.00	$ 550.00	$ 550.00	$ -	$ 1,225.00	$ -	$ -	0%
	604-4-4943-121	EMPLOYER CONT. P E R A	$ 11,494.02	$ 15,421.61	$ 14,535.44	$ -	$ 17,638.09	$ 150.00	$ 150	0%
	604-4-4943-122	EMPLOYER CONT. F I C A	$ 11,417.73	$ 14,461.33	$ 13,630.42	$ -	$ 16,475.87	$ 153.00	$ 153	0%
	604-4-4943-129	GERF CHANGE	$ (14,823.00)	$ 19,575.00	$ 57,694.00	$ -	$ -	$ -	$ -	0%
	604-4-4943-131	HEALTH INSURANCE	$ 26,860.92	$ 36,381.92	$ 36,024.98	$ -	$ 42,749.21	$ -	$ -	0%
	604-4-4943-132	DENTAL INSURANCE	$ 2,816.88	$ 3,156.45	$ 3,224.47	$ -	$ 5,445.37	$ -	$ -	0%
	604-4-4943-133	LIFE & S-T DISABILITY	$ 263.48	$ 314.58	$ 229.78	$ -	$ 752.53	$ -	$ -	0%
	604-4-4943-135	OPEB EXPENSE	$ 2,263.00	$ 5,810.00	$ 2,207.00	$ -	$ -	$ -	$ -	0%
WATER EXPENDITURE	604-4-4943-151	WORKER'S COMP	$ -	$ -	$ 942.31	$ -	$ -	$ -	$ -	0%
	604-4-4943-212	MOTOR FUELS	$ 4,307.94	$ 6,175.11	$ 9,568.51	$ 10,500.00	$ 7,461.43	$ 8,500.00	$ (2,000)	-19%
	604-4-4943-226	HYDRANTS	$ 1,343.71	$ 1,365.93	$ 1,389.91	$ 2,500.00	$ 550.57	$ 2,500.00	$ -	0%
	604-4-4943-227	LEAK DETECTION	$ 3,458.66	$ 5,142.44	$ 3,326.81	$ 4,500.00	$ 6,151.12	$ 5,000.00	$ 500	11%
	604-4-4943-229	MAINT.-WELLS.-PUMPS-ME	$ 4,100.40	$ 14,303.34	$ 10,038.72	$ 15,000.00	$ 10,463.76	$ 15,000.00	$ -	0%
	604-4-4943-233	DISTRIBUTION	$ 8,248.34	$ 13,514.74	$ 9,184.69	$ 8,000.00	$ 3,857.93	$ 8,000.00	$ -	0%
	604-4-4943-244	WELLHEAD PROTECTION PL	$ -	$ -	$ -	$ 500.00	$ -	$ 500.00	$ -	0%
	604-4-4943-403	WATER MAIN & SERVICE RE	$ 9,438.54	$ 11,285.15	$ 12,122.82	$ 20,000.00	$ 17,781.66	$ 20,000.00	$ -	0%
	604-4-4943-407	WATER TOWER MAINT.	$ -	$ 40.79	$ 10,308.92	$ 11,000.00	$ 140.63	$ 11,000.00	$ -	0%
	604-4-4944-003	PHILLIPS PARKWAY	$ -	$ -	$ 25,306.82	$ -	$ -	$ -	$ -	0%
	604-4-4944-101	WAGES FULL-TIME	$ 155,797.85	$ 167,522.50	$ 197,506.50	$ 407,545.00	$ 151,700.68	$ 434,282.00	$ 26,737	7%
	604-4-4944-102	WAGES OVERTIME	$ 347.45	$ 933.75	$ 43.38	$ 5,000.00	$ 1,056.46	$ 5,000.00	$ -	0%
	604-4-4944-103	WAGES PART-TIME	$ 776.40	$ -	$ -	$ -	$ -	$ -	$ -	0%
	604-4-4944-106	WAGES ON-CALL	$ -	$ -	$ -	$ 23,667.00	$ -	$ 25,070.00	$ 1,403	6%
	604-4-4944-113	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 2,877.00	$ 306.96	$ 2,877.00	$ -	0%
	604-4-4944-115	VACATION ACCRUAL	$ 8,520.57	$ 14,923.86	$ (15,141.60)	$ -	$ -	$ -	$ -	0%
	604-4-4944-121	EMPLOYER CONT. P E R A	$ 11,720.56	$ 13,457.36	$ 16,312.99	$ 32,716.00	$ 11,739.76	$ 34,826.00	$ 2,110	6%
	604-4-4944-122	EMPLOYER CONT. F I C A	$ 10,942.65	$ 12,636.41	$ 15,434.14	$ 33,590.00	$ 10,946.68	$ 35,743.00	$ 2,153	6%

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
WATER EXPENDITURE	604-4-4944-131	HEALTH INSURANCE	$ 22,948.73	$ 27,148.92	$ 36,974.13	$ 63,290.00	$ 24,567.13	$ 88,133.00	$ 24,843	39%
	604-4-4944-132	DENTAL INSURANCE	$ 2,218.64	$ 2,329.34	$ 3,075.95	$ 8,254.00	$ 2,348.04	$ 9,072.00	$ 818	10%
	604-4-4944-133	LIFE & S-T DISABILITY	$ 255.68	$ 276.38	$ 249.61	$ 449.00	$ 518.18	$ 1,332.00	$ 883	197%
	604-4-4944-151	WORKER'S COMP PREMIUM	$ 8,825.89	$ 9,475.79	$ 11,504.17	$ 14,376.00	$ 12,648.81	$ 8,830.00	$ (5,546)	-39%
	604-4-4944-200	SUPPLIES	$ 3,690.79	$ 4,952.52	$ 4,208.52	$ 5,000.00	$ 4,365.27	$ 5,000.00	$ -	0%
	604-4-4944-207	COMPUTER SUPPORT SERVI	$ 8,743.71	$ 6,830.99	$ 6,784.90	$ 6,500.00	$ 6,352.73	$ 6,500.00	$ -	0%
	604-4-4944-224	GEN. EXPENSE-EQUIPMENT	$ 5,207.12	$ 6,129.96	$ 839.07	$ 10,000.00	$ 4,413.71	$ 10,000.00	$ -	0%
	604-4-4944-225	GENERAL PLANT MAINT.	$ 12,897.90	$ 10,014.04	$ 14,022.08	$ 12,000.00	$ 4,343.72	$ 12,000.00	$ -	0%
	604-4-4944-230	MAINT/LEASE	$ 4,112.09	$ 3,454.49	$ 3,390.40	$ 4,000.00	$ 2,655.12	$ 4,000.00	$ -	0%
	604-4-4944-231	SAFETY EQUIP & TRAINING	$ 1,814.68	$ 2,323.48	$ 2,934.89	$ 4,000.00	$ 2,547.40	$ 4,000.00	$ -	0%
	604-4-4944-301	AUDIT	$ 5,000.00	$ 5,040.99	$ 4,593.39	$ 4,800.00	$ 4,800.00	$ 4,800.00	$ -	0%
	604-4-4944-303	ENGINEERING FEES	$ 186.00	$ -	$ -	$ 2,000.00	$ -	$ 2,000.00	$ -	0%
	604-4-4944-305	CIVIL LEGAL FEES	$ 85.75	$ 109.34	$ 925.60	$ 3,000.00	$ 244.40	$ 3,000.00	$ -	0%
	604-4-4944-306	LINE LOCATES	$ 945.04	$ 2,009.82	$ 948.81	$ 2,000.00	$ 1,163.70	$ 2,000.00	$ -	0%
	604-4-4944-308	METER TESTING	$ 2,434.00	$ 2,464.00	$ 3,399.00	$ 4,000.00	$ 3,459.50	$ 4,000.00	$ -	0%
	604-4-4944-310	PROFESSIONAL SERVICES	$ 7,418.99	$ 19,876.23	$ 7,913.49	$ 20,000.00	$ 11,608.96	$ 20,000.00	$ -	0%
	604-4-4944-320	POSTAGE	$ 6,456.71	$ 6,531.47	$ 6,808.28	$ 7,000.00	$ 6,745.27	$ 7,000.00	$ -	0%
	604-4-4944-321	TELEPHONE	$ 3,239.55	$ 3,500.16	$ 5,208.54	$ 5,000.00	$ 3,850.28	$ 5,000.00	$ -	0%
	604-4-4944-322	COMPUTER COMM/MAINT	$ 11,793.96	$ 11,166.45	$ 14,324.31	$ 15,000.00	$ 14,116.89	$ 15,000.00	$ -	0%
	604-4-4944-330	TRAVEL, CONF, MILEAGE AL	$ 970.58	$ 999.06	$ 3,892.55	$ 4,000.00	$ 3,088.80	$ 4,000.00	$ -	0%
	604-4-4944-340	ADVERTISING & PUBLICATIC	$ 28.98	$ 110.76	$ 264.00	$ 1,000.00	$ -	$ 1,000.00	$ -	0%
	604-4-4944-365	INSURANCE DEDUCTIBLE	$ -	$ -	$ -	$ 2,500.00	$ 2,178.37	$ 2,500.00	$ -	0%
	604-4-4944-369	INSURANCES	$ 13,045.52	$ 13,750.66	$ 15,760.58	$ 16,000.00	$ 19,970.48	$ 21,618.00	$ 5,618	35%
	604-4-4944-380	UTILITIES	$ 599.93	$ 571.93	$ 727.29	$ 2,000.00	$ 785.13	$ 2,000.00	$ -	0%
	604-4-4944-384	REFUSE	$ -	$ -	$ 55.74	$ -	$ 229.45	$ -	$ -	0%
	604-4-4944-401	CONTRACTED SERVICES	$ 105.17	$ 96.00	$ 96.00	$ 100.00	$ 100.50	$ 100.00	$ -	0%
	604-4-4944-408	VEHCILE MAINT	$ 394.47	$ 721.65	$ 346.08	$ 5,000.00	$ 1,687.44	$ 5,000.00	$ -	0%
	604-4-4944-430	MISCELLANEOUS EXPENSE	$ 865.96	$ 222.67	$ 322.52	$ 4,000.00	$ 101.91	$ 4,000.00	$ -	0%
	604-4-4944-431	CREDIT CARD EXPENSE	$ 3,293.46	$ 3,653.42	$ 3,959.95	$ 4,000.00	$ 5,602.54	$ 4,000.00	$ -	0%
	604-4-4944-433	DUES & SUBSCRIPTIONS	$ 859.32	$ 739.82	$ 2,146.91	$ 2,000.00	$ 872.89	$ 2,000.00	$ -	0%
	604-4-4944-438	BAD DEBT EXPENSE	$ 1,291.66	$ (37.75)	$ (410.50)	$ 2,000.00	$ -	$ 2,000.00	$ -	0%
	604-4-4944-440	REAL ESTATE TAXES	$ 7.50	$ 7.50	$ 9.00	$ 10.00	$ 9.00	$ 10.00	$ -	0%
	604-4-4944-450	TRAINING & SEMINARS	$ 240.78	$ 673.10	$ 577.50	$ 1,000.00	$ 729.47	$ 1,000.00	$ -	0%
	604-4-4944-460	LICENSES FEES/REGISTRATIC	$ 2,542.90	$ 3,085.50	$ 3,882.41	$ 4,500.00	$ 2,963.12	$ 4,500.00	$ -	0%
	604-4-4944-500	CAPITAL OUTLAY	$ 2,912.65	$ -	$ -	$ -	$ -	$ -	$ -	0%
	604-4-4944-602	ST. & CTY ASSESSMENTS	$ 200.00	$ 200.00	$ 200.00	$ -	$ 200.00	$ -	$ -	0%
	604-4-4944-620	BOND ISSUANCE COSTS	$ 17,910.39	$ 33,020.87	$ 7,378.11	$ 5,000.00	$ 15,057.09	$ 5,000.00	$ -	0%
		TOTAL EXPENDITURES	$ 1,195,620	$ 1,434,986	$ 1,512,824	$ 1,544,799	$ 1,229,960	$ 1,589,904	$ 45,105	3%

New Prague, Minnesota

A Tradition of Progress

NEW PRAGUE UTILITIES COMMISSION 2024 PROPOSED ELECTRIC BUDGET REPORT

TABLE OF CONTENTS

Contents

MANAGEMENT STATEMENT

The overall management goal of the New Prague Utilities Electric Department is to provide safe, reliable, and economical public electric service with a focus on customer needs, infrastructure enhancements, growth, and responsible resource management. 2023 was a very busy year starting out with the NE residential Project that involved the utility installing nearly 10,000' of underground conductor and 68 underground house services. The utility also worked with several commercial customers upgrading or installing new services.

2023 also brought on continued challenges dealing with supply chain shortages for construction materials, metering electronics, and delays on equipment orders forcing staff to move project dates and pre-order material as much as two years in advance for upcoming projects.

FORECAST

The 2024 Electric Department budget is projected to forecast the financial operation of the New Prague Utilities Commission. Southern Minnesota Municipal Power Agency (SMMPA) is predicting that wholesale energy cost will remain stable throughout 2024 with only slight changes in transmission rates starting in February of 2024.

REVENUE

The 2024 Revenue budget reflects a 2% increase on residential energy rates, 1% on Commercial and 2.3% on industrial and demand rates. Residential customer service charges will not change in 2024. These increases are primarily driven by escalating labor, material and equipment cost and the ongoing operational cost of building and maintaining an electric distribution system that is both reliable and capable of serving future growth.

EXPENSES

Personnel Costs:

- Wages Full-Time and Part-Time – Reflects a 4% COLA wage adjustment and step increases.
- Health Insurance –There is a 6.25% increase in health insurance premiums for 2024. Note: 2024 is year 2 of a two-year rate guarantee, 2023 was an 11.08% decrease. Employer cost share remains at 80% and HSA contribution will remain at $1000 (family) and $500 (single).
- Dental Insurance – There is an 8.07% increase in dental insurance premiums for 2024. This increase is due to dental trend increases and inflation.
- Life, Long-Term Disability and Short-Term Disability – 0% change in 2024 as part of the 36-month rate guarantee established in 2023.

Operating Expenses:

- Purchase Power is up due to increased service loads and slightly higher off-season demand cost.
- Capital improvement costs remain higher than prior years due to increased material costs and planned 2024 construction projects.

2024 KEY BUDGET AND OPERATIONAL CHALLENGES

2024 will bring several budget and operation challenges while maintaining and providing reliable and affordable electric service to its current and new customers.

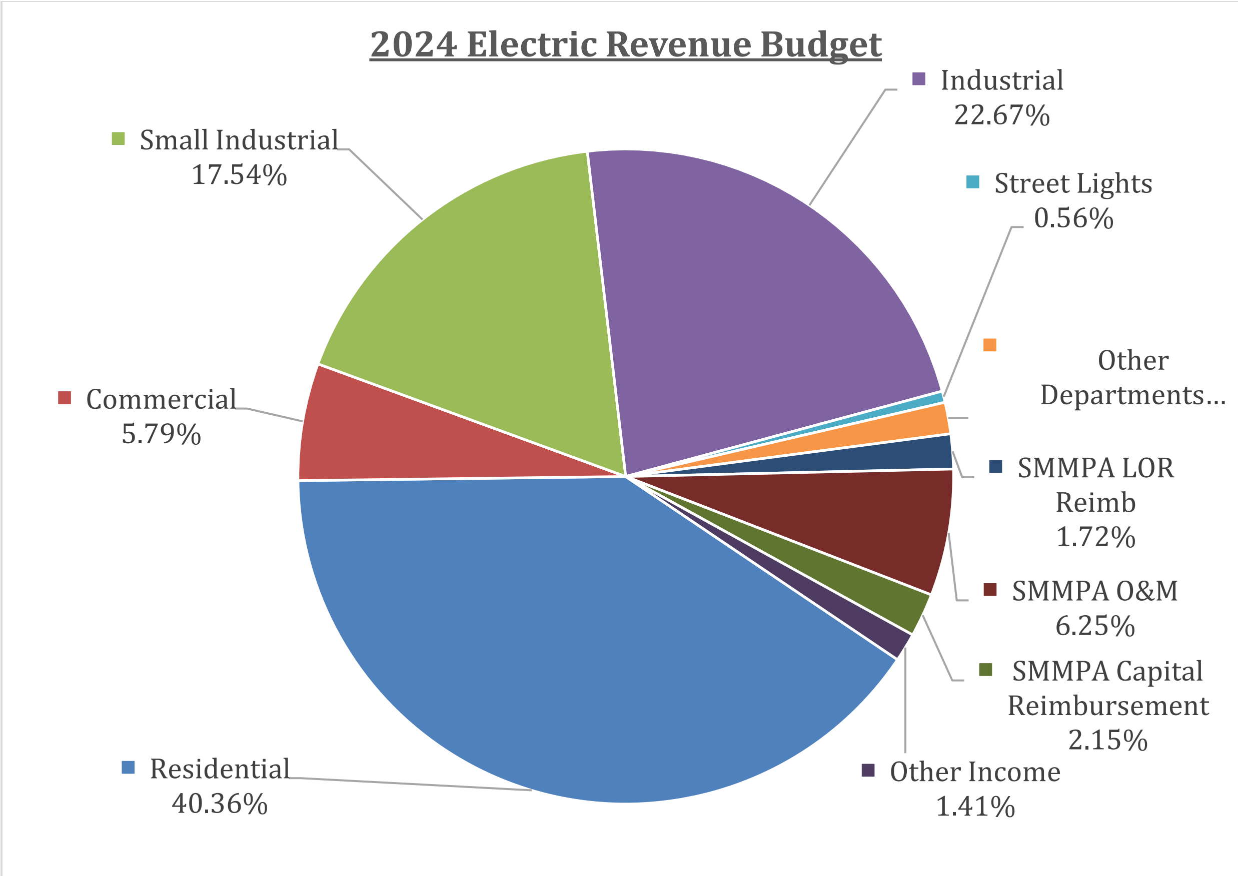
- Continue working with SMMPA to explore future expansion of New Prague's generation facilities to meet continued growth and to meet base load requirements of New Prague's power supplier (SMMPA)
- Distribution replacements and upgrades to our distribution system and the extension of underground distribution lines to keep moving toward our goal of having all residential distribution lines underground.
- Continued refinement and development of energy programs that are offered to new and existing customers to promote energy sales and cost efficiency.
- Strengthen current and future workforce and career development needs so that the utility can retain a skilled labor force and be prepared for future workforce retirements.
- Implementation of new GIS program and mapping tools

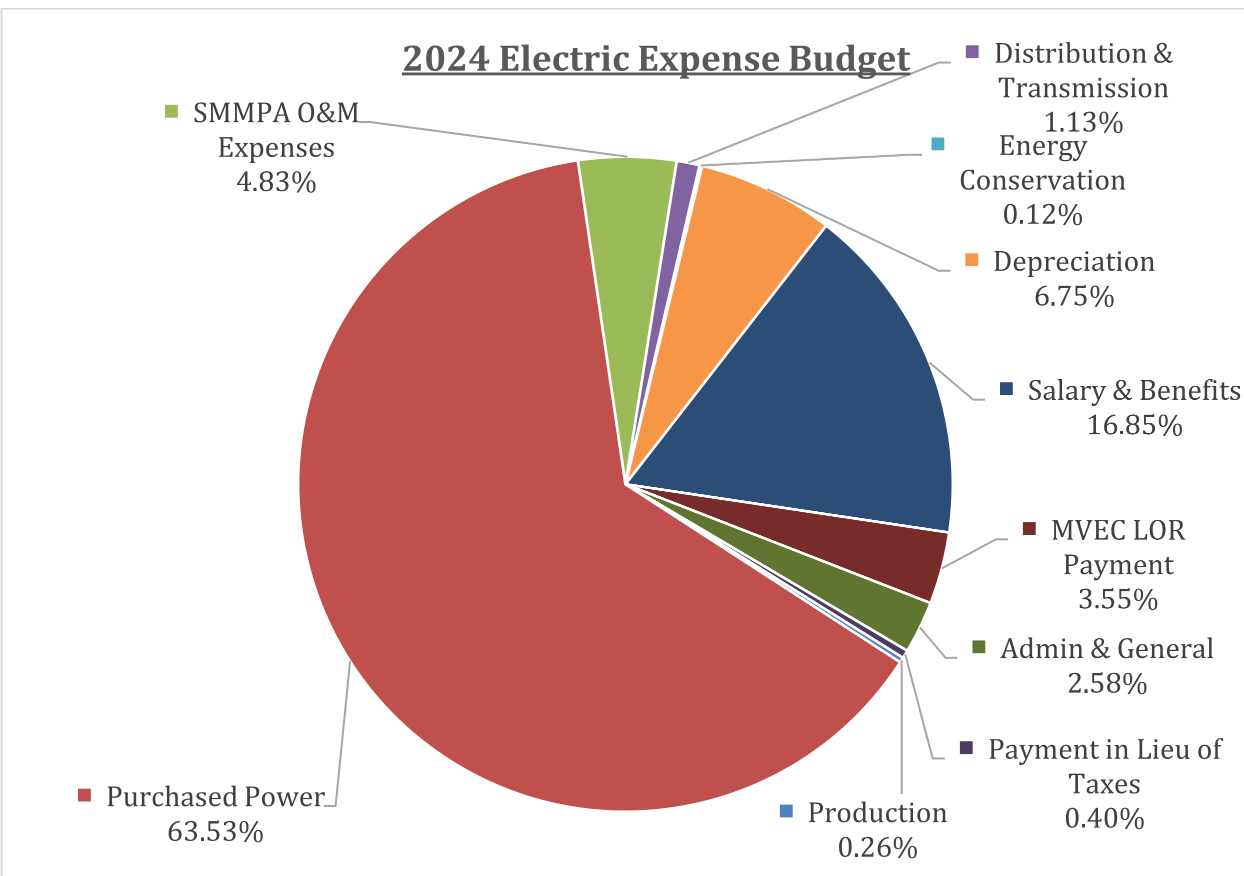
2023 NPUC KEY ACCOMPLISHMENTS

- Completed work on 14,000 sq. ft. addition and remodel of existing building to accommodate the growing needs of the water and electric maintenance departments.
- Installed 10,000 feet of new underground distribution lines, 26 distribution Transformers and 68 house services furthering the goal to have all residential lines underground.
- Installed commercial distribution services to MVE Biological Solutions and Bricks Boat works.
- Updated meter reading and load control servers.
- Implemented new software programs for customer billing, accounting, payroll, purchasing & inventory management.
- Installed 5,800 ft. of underground fiber optic cable serving the utilities West water Tower and City compost site.
- Applied for the APPA RP3 Award in excellence for system reliability this award can be received every three years. Out of 2,000 Public Power Utilities, NPU was one of 275 recipients across the country to receive this award in the past.

NEW PRAGUE UTILITIES COMMISSION
PROPOSED ELECTRIC BUDGET
As of 8/31/2023

	2022	2023	2023	2024	2023-2024	
		Y-T-D	CURRENT	PROPOSED	$	%
REVENUES	ACTUAL	ACTUAL	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
Unbilled Accounts Receivable	$ 183,486.08	$ (57,646.38)	$ -	$ -	$ -	0.00%
Residential	$ 3,673,465.68	$ 2,848,368.55	$ 4,130,213.00	$ 4,226,849.00	$ 96,636.00	2.34%
Commercial	$ 537,197.07	$ 419,905.95	$ 601,454.00	$ 606,240.00	$ 4,786.00	0.80%
Small Industrial	$ 1,675,374.40	$ 1,232,805.29	$ 1,834,345.00	$ 1,837,352.00	$ 3,007.00	0.16%
Industrial	$ 2,086,969.34	$ 1,598,524.33	$ 2,283,345.00	$ 2,374,761.00	$ 91,416.00	4.00%
Large Industrial	$ -	$ -	$ -	$ -	$ -	0.00%
Streetlights	$ 58,622.54	$ 41,777.10	$ 65,000.00	$ 58,529.00	$ (6,471.00)	-9.96%
Other Departments	$ 132,125.37	$ 102,631.42	$ 137,230.00	$ 162,901.00	$ 25,671.00	18.71%
SMMPA LOR Reimbursement	$ 188,104.95	$ 139,291.36	$ 190,000.00	$ 180,000.00	$ (10,000.00)	-5.26%
SMMPA O&M Revenue	$ 628,151.96	$ 465,617.19	$ 611,000.00	$ 654,740.00	$ 43,740.00	7.16%
SMMPA Capital Reimbursement	$ -	$ -	$ -	$ 225,000.00	$ 225,000.00	0.00%
Other Income	$ 239,698.70	$ 186,389.00	$ 146,700.00	$ 147,700.00	$ 1,000.00	0.68%
TOTAL REVENUES	$ 9,403,196.09	$ 6,977,663.81	$ 9,999,287.00	$ 10,474,072.00	$ 474,785.00	4.75%
EXPENSES						
Production	$ 11,012.61	$ 6,682.33	$ 26,000.00	$ 26,000.00	$ -	0.00%
Purchased Power	$ 5,649,470.73	$ 4,267,736.74	$ 6,242,485.00	$ 6,401,508.00	$ 159,023.00	2.55%
SMMPA O&M Expenses	$ 254,501.09	$ 196,549.72	$ 337,500.00	$ 486,740.00	$ 149,240.00	44.22%
Distribution/Transmission	$ 190,992.39	$ 72,749.15	$ 101,000.00	$ 114,000.00	$ 13,000.00	12.87%
Energy Conservation	$ 33,032.31	$ 27,279.56	$ 11,500.00	$ 12,500.00	$ 1,000.00	8.70%
Depreciation	$ 638,527.97	$ 399,375.18	$ 606,941.00	$ 680,160.00	$ 73,219.00	12.06%
Salary & Benefits	$ 1,185,298.93	$ 755,701.42	$ 1,499,862.00	$ 1,697,681.00	$ 197,819.00	13.19%
MVEC LOR Payment	$ 376,209.84	$ 278,582.71	$ 379,465.00	$ 357,793.00	$ (21,672.00)	-5.71%
Admin & General	$ 192,013.10	$ 168,908.94	$ 252,650.00	$ 260,278.00	$ 7,628.00	3.02%
Payment in Lieu of Taxes	$ 40,000.00	$ 23,333.35	$ 40,000.00	$ 40,000.00	$ -	0.00%
TOTAL EXPENSES	$ 8,571,058.97	$ 6,196,899.10	$ 9,497,403.00	$ 10,076,660.00	$ 579,257.00	6.10%
EXCESS REVENUES OVER EXPENSES	$ 832,137.12	$ 780,764.71	$ 501,884.00	$ 397,412.00	$ (104,472.00)	-20.82%


2024 Electric Revenue Budget
Industrial 22.67%
Small Industrial 17.54%
Street Lights 0.56%
Other Departments...
Commercial 5.79%
SMMPA LOR Reimb 1.72%
SMMPA O&M 6.25%
SMMPA Capital Reimbursement 2.15%
Residential 40.36%
Other Income 1.41%


2024 Electric Expense Budget
Distribution & Transmission 1.13%
SMMPA O&M Expenses 4.83%
Energy Conservation 0.12%
Depreciation 6.75%
Salary & Benefits 16.85%
MVEC LOR Payment 3.55%
Admin & General 2.58%
Payment in Lieu of Taxes 0.40%
Purchased Power 63.53%
Production 0.26%

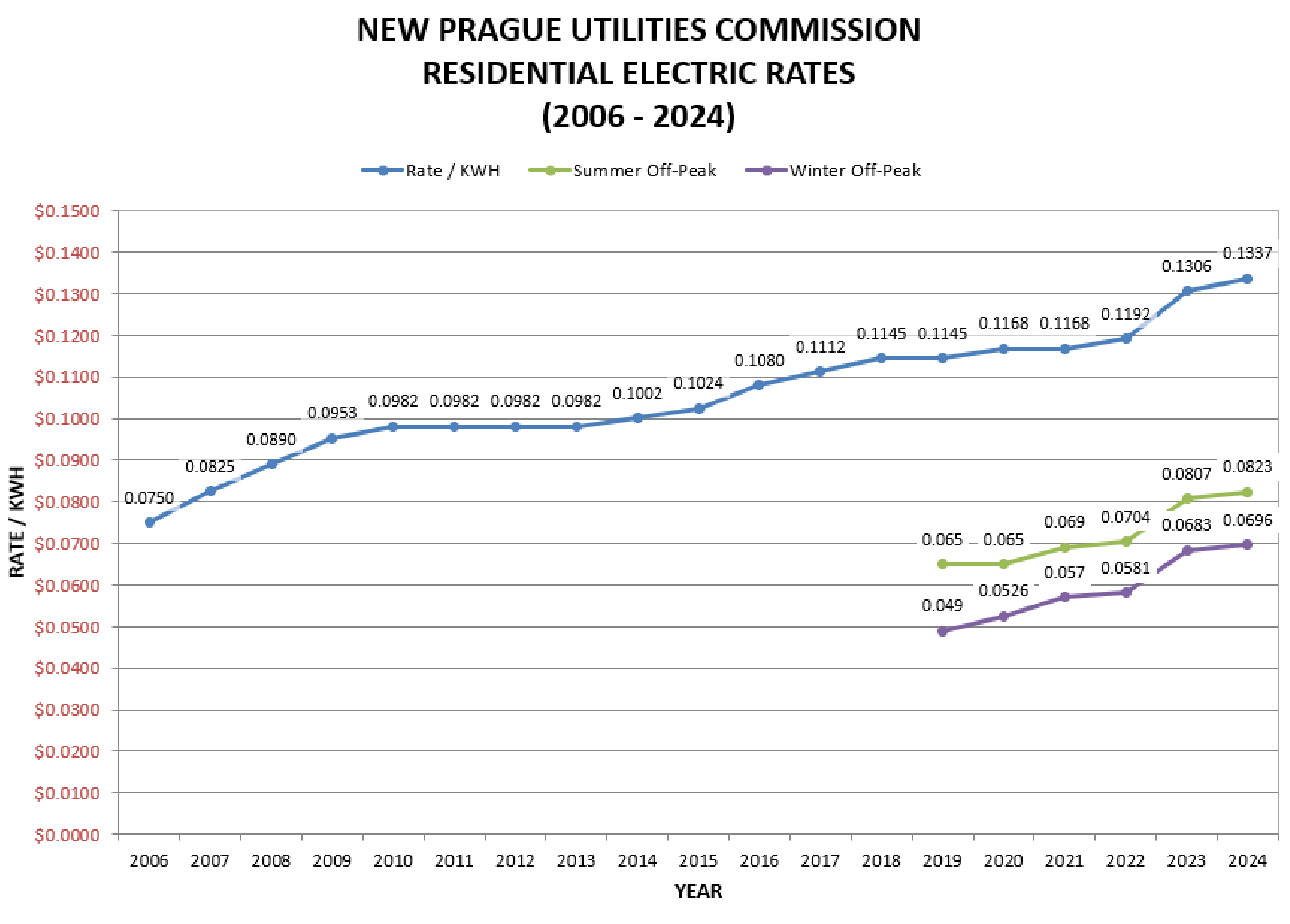
ELECTRIC DEPARTMENT
SMMPA PURCHASE POWER

The 2024 purchased wholesale net power rate is projected to be $0.0870 per kilowatt-hour (kWh).

The budget projects the energy purchase to be 73,580,555 kWh for New Prague.

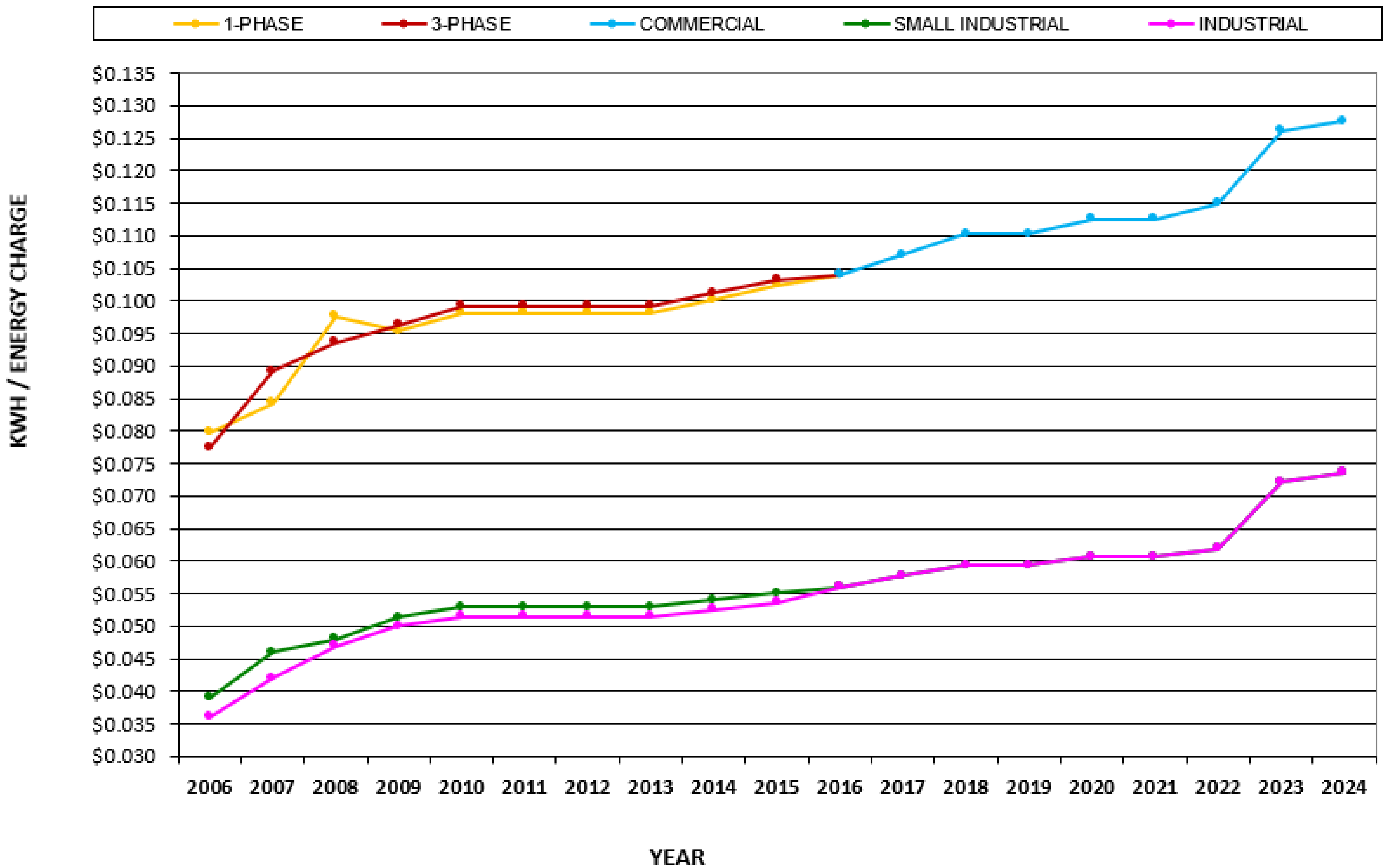
	Purchased kWh	Cost kWh	Total Cost
*2024	73,580,555	$0.0870	$6,401,508
*2023	72,574,628	$0.0867	$6,292,220
2022	72,086,211	$0.0753	$5,427,726
2021	72,006,211	$0.0754	$5,427,727
2020	61,433,726	$0.0847	$5,200,945
2019	77,305,672	$0.0744	$5,752,796

* Represents projections



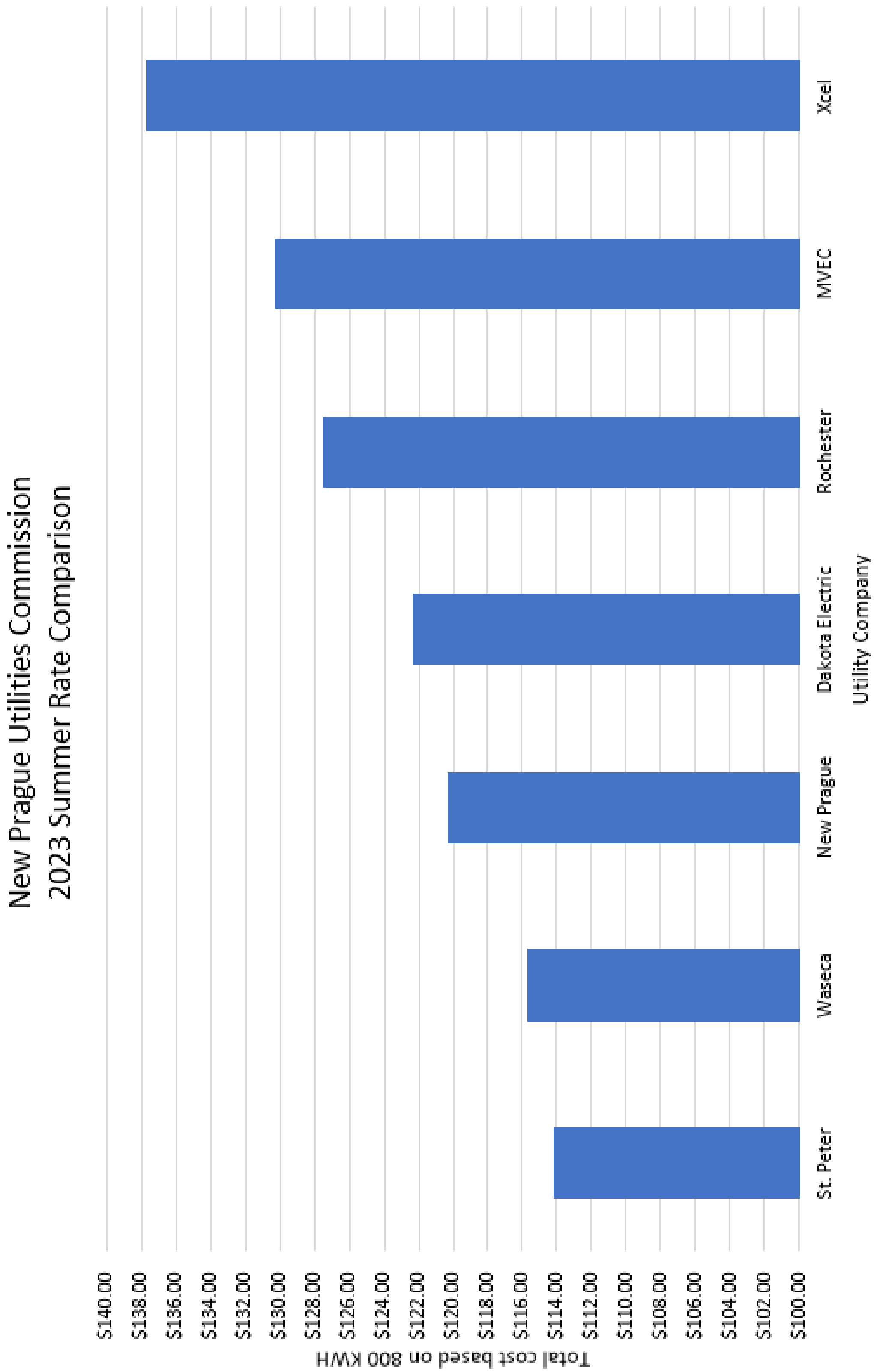
* An average residential customer using 650 kWh will see an increase of $2.02 per month with 2024 rate increase
* An average residential customer using 1200 kWh will see an increase of $3.72 per month with 2024 rate increase

NEW PRAGUE UTILITIES COMMISSION
COMMERCIAL ELECTRIC RATE INFORMATION
(2006 - 2024)



NEW PRAGUE UTILITIES COMMISSION
COMMERCIAL ELECTRIC BASE RATE INFORMATION
(2006 - 2024)

NEW PRAGUE UTILITIES COMMISSION
COMMERCIAL ELECTRIC DEMAND RATE INFORMATION
(2006 - 2024)


New Prague Utilities Commission
2023 Summer Rate Comparison
Total cost based on 800 KWH
$140.00
$138.00
$136.00
$134.00
$132.00
$130.00
$128.00
$126.00
$124.00
$122.00
$120.00
$118.00
$116.00
$114.00
$112.00
$110.00
$108.00
$106.00
$104.00
$102.00
$100.00
St. Peter
Waseca
New Prague
Dakota Electric
Rochester
MVEC
Xcel
Utility Company

Projects By Department/Division

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Electric													
Digger Truck Replacement (org. 2021)	$280,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$280,000
Directional Drill	$235,000	$0	$0	$0	$0	$150,000	$0	$0	$0	$0	$0	$0	$385,000
Distribution Systems Upgrades	$1,280,000	$400,000	$450,000	$463,000	$477,000	$491,000	$506,000	$522,000	$537,000	$553,000	$569,590	$0	$6,248,590
Miscellaneous Equipment	$40,000	$25,000	$27,000	$29,000	$31,000	$33,000	$35,000	$37,000	$39,000	$41,000	$43,000	$0	$380,000
SCADA / Switch Gear	$50,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	$0	$350,000
Service Truck Replacement	$108,000	$0	$0	$60,000	$0	$0	$0	$0	$0	$0	$0	$0	$168,000
Tractor Backhoe	$55,000	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$105,000
Vac Machine Replacement	$65,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$65,000
West Substation Upgrade-Control/Gear	$175,000	$0	$150,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$325,000
#5 Generator Replacement	$0	$300,000	$300,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$600,000
Dump Truck	$0	$90,000	$0	$0	$0	$65,000	$0	$0	$0	$0	$0	$0	$155,000
Locate Truck Replacement	$0	$45,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$45,000
Bucket Truck #1	$0	$0	$350,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$350,000
Mini Excavator Backhoe	$0	$0	$35,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,000
Trencher/Plow	$0	$0	$120,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$120,000
Subtotal - Electric	$2,288,000	$890,000	$1,462,000	$582,000	$538,000	$819,000	$571,000	$589,000	$606,000	$624,000	$642,590	$0	$9,611,590
Grand Total:	**$2,288,000**	**$890,000**	**$1,462,000**	**$582,000**	**$538,000**	**$819,000**	**$571,000**	**$589,000**	**$606,000**	**$624,000**	**$642,590**	**$0**	**$9,611,590**

Proposed 2024 Rates

Class	Current Rate	2024 Proposed Rate
Residential Service		
Customer (per month)	$ 15.82	$ 15.82
Energy - all kWh	$ 0.1306	$ 0.1337
Off Peak Control Credit (per month)	$ 5.00	$ 5.00
Off Peak Summer Energy - all kWh	$ 0.0807	$ 0.0823
Off Peak Winter Energy - all kWh	$ 0.0682	$ 0.0696
Commercial Service		
Customer (per month)	$ 30.85	$ 30.85
Energy - all kWh	$ 0.1261	$ 0.1276
Interruptible - all kWh	$ 0.0917	$ 0.0926
Small Industrial		
Customer (per month)	$ 66.04	$ 66.04
Demand - all kW	$ 13.17	$ 13.45
Energy - all kWh	$ 0.0721	$ 0.0736
Industrial		
Customer (per month)	$ 66.04	$ 91.00
Demand - all kW	$ 13.50	$ 13.82
Energy - all kWh	$ 0.0721	$ 0.0736
Large Industrial		
Customer (per month)	$ 66.04	$ 100.00
Demand - all kW	$ 16.61	$ 16.91
Energy - all kWh	$ 0.0721	$ 0.0736
Peak Alert		
Customer (per month)	$ 136.60	$ 136.60
Demand - all kW	$ 3.18	$ 3.81
Energy - all kWh	$ 0.0779	$ 0.0779
Interruptible		
Customer (per month)	$ 30.86	$ 30.86
Energy - all kWh	$ 0.0917	$ 0.0926

Class	Current Rate	2024 Proposed Rate
Street Lighting (current fixtures)		
Customer (per month)	$ 11.07	$ 11.29
Energy - all kWh	$ 0.1440	$ 0.1469
Street Lighting (LED fixtures)		
Energy - all kWh	$ 0.1440	$ 0.2000
Unmetered Lighting (per month)		
Residential LED	$ 21.72	$ 22.15
Commercial LED	$ 30.23	$ 30.83
Security lights	$ 12.11	$ 12.35
City LED less than 100 W	$ 12.11	$ 12.35
City LED more than 100 W	$ 15.62	$ 15.93
EV Charging		
On Peak (10 am - 10 pm) per kWh	$ 0.2274	$ 0.2388
Off Peak (10 pm - 10 am) per kWh	$ 0.0806	$ 0.0806

- Stand-alone EV charging at commercial locations
  - Separately metered
  - Customer pays for infrastructure
  - Same TOU rates as current EV charging rates
- Whole house TOU rate
  - On peak (8 am – 10 pm) - $0.1650kWh
  - Off peak (10 pm – 8 am) - $0.0823/kWh
  - Customer charge - $15.82/month
- Solar Grid Access Charge
  - Based on kW size of solar array
  - No charge for first 3 kW
  - Access charge - $4.50/kW/month

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
ELECTRIC REVENUE	605-3-0000-33439	PERA PENSION OTHER REVE	$ 1,969	$ 1,333	$ 4,406	$ -	$ -	$ -	$ -	0%
	605-3-4955-33200	UNBILLED ACCOUNTS RECEI	$ (13,187)	$ 39,063	$ 183,486	$ -	$ (134,062)	$ -	$ -	0%
	605-3-4955-36200	MISCELLANEOUS INCOME	$ 201,354	$ 286,068	$ 215,720	$ 50,000	$ 54,752	$ 50,000	$ -	0%
	605-3-4955-36205	CASH-OVER/SHORT	$ -	$ 5	$ -	$ -	$ -	$ -	$ -	0%
	605-3-4955-36210	INTEREST INCOME	$ 133,717	$ (33,197)	$ (186,042)	$ 25,000	$ 48,819	$ 25,000	$ -	0%
	605-3-4955-36231	HOUSE RENTAL	$ 11,400	$ 9,025	$ 10,450	$ 11,400	$ 10,450	$ 11,400	$ -	0%
	605-3-4955-36240	REIMBURSEMENTS	$ 123,086	$ 100,957	$ 14,094	$ 5,000	$ 143,091	$ 5,000	$ -	0%
	605-3-4955-36241	REIMBURSEMENT - SMMPA	$ -	$ -	$ 24,424	$ -	$ 28,521	$ -	$ -	0%
	605-3-4955-37103	ELECTRIC CONNECTION FEE	$ 53,750	$ 38,950	$ 22,400	$ 16,000	$ 17,600	$ 16,000	$ -	0%
	605-3-4955-37104	DIST ENERGY RESOURCE - S(	$ -	$ -	$ 2,084	$ 3,000	$ 1,042	$ 4,000	$ 1,000	33%
	605-3-4955-37400	REVENUE-RESIDENTIAL	$ 3,493,086	$ 3,589,594	$ 3,673,466	$ 4,130,213	$ 3,889,128	$ 4,226,849	$ 96,636	2%
	605-3-4955-37401	REVENUE-COMMERCIAL	$ 488,752	$ 529,055	$ 524,872	$ 586,380	$ 562,650	$ 594,240	$ 7,860	1%
	605-3-4955-37403	REVENUE-COMMERCIAL INT	$ 12,595	$ 10,154	$ 12,325	$ 15,074	$ 9,416	$ 12,000	$ (3,074)	-20%
	605-3-4955-37404	REVENUE-LARGE INDUSTRIA	$ 271,183	$ -	$ -	$ -	$ -	$ -	$ -	0%
	605-3-4955-37405	REVENUE-INDUSTRIAL	$ 1,745,188	$ 1,911,003	$ 2,086,969	$ 2,283,345	$ 2,195,111	$ 2,374,761	$ 91,416	4%
	605-3-4955-37406	REVENUE-SMALL INDUSTRIA	$ 1,498,786	$ 1,653,774	$ 1,675,374	$ 1,834,345	$ 1,690,838	$ 1,837,352	$ 3,007	0%
	605-3-4955-37407	REVENUE-SECURITY LIGHTIN	$ 3,443	$ 3,449	$ 4,204	$ 5,275	$ 4,575	$ 5,335	$ 60	1%
	605-3-4955-37409	REVENUE-OTHER DEPARTM	$ 98,336	$ 118,371	$ 113,521	$ 121,092	$ 100,313	$ 137,566	$ 16,474	14%
	605-3-4955-37410	INTERDEPARTMENTAL SALE	$ 6,952	$ 6,746	$ 14,400	$ 10,863	$ 12,359	$ 20,000	$ 9,137	84%
	605-3-4955-37411	REVENUE-STREET LIGHTING	$ 68,245	$ 61,987	$ 58,623	$ 65,000	$ 57,554	$ 58,529	$ (6,471)	-10%
	605-3-4955-37412	LPR REVENUE	$ 756	$ -	$ -	$ -	$ -	$ -	$ -	0%
	605-3-4955-37413	SMMPA O&M	$ 660,001	$ 645,735	$ 628,152	$ 611,000	$ 530,896	$ 654,740	$ 43,740	7%
	605-3-4955-37414	SEWER/REFUSE COLLECTION	$ 7,371	$ 7,485	$ 10,089	$ 7,300	$ 7,569	$ 7,300	$ -	0%
	605-3-4955-37415	CONTRIBUTED CAPITAL	$ 855,336	$ 313,589	$ 63,111	$ -	$ 26,795	$ -	$ -	0%
	605-3-4955-37416	ENERGY COST ADJ - RESIDEN	$ -	$ -	$ -	$ -	$ 892	$ -	$ -	0%
	605-3-4955-37417	ENERGY COST ADJ - COMME	$ -	$ -	$ -	$ -	$ 6,235	$ -	$ -	0%
	605-3-4955-37421	SMMPA LOR REIMBURSEME	$ 166,594	$ 190,334	$ 188,105	$ 190,000	$ 159,954	$ 180,000	$ (10,000)	-5%
	605-3-4955-37422	SMMPA CAPITAL REIMBURS	$ -	$ -	$ -	$ -	$ -	$ 225,000	$ 225,000	0%
	605-3-4955-37460	PENALTIES	$ 7,087	$ 30,028	$ 28,963	$ 29,000	$ 32,198	$ 29,000	$ -	0%
	605-3-4955-39101	SALE OF FIXED ASSETS	$ -	$ 1,500	$ 30,000	$ -	$ -	$ -	$ -	0%
	605-3-4955-39206	TRF FROM GENERAL FUND	$ 3,405	$ -	$ -	$ -	$ -	$ -	$ -	0%
		TOTAL REVENUES	$ 9,899,206	$ 9,515,009	$ 9,403,196	$ 9,999,287	$ 9,456,697	$ 10,474,072	$ 474,785	5%
ELECTRIC EXPENDITURE	605-4-4955-101	WAGES FULL-TIME	$ 193,826	$ 205,196	$ 215,059	$ -	$ 206,859	$ -	$ -	0%
	605-4-4955-102	WAGES OVER-TIME	$ 267	$ 899	$ 108	$ -	$ 51	$ -	$ -	0%
	605-4-4955-103	WAGES PART-TIME	$ -	$ 405	$ 392	$ -	$ -	$ -	$ -	0%
	605-4-4955-121	EMPLOYER CONT. P E R A	$ 14,368	$ 15,869	$ 16,156	$ -	$ 15,704	$ -	$ -	0%
	605-4-4955-122	EMPLOYER CONT. F I C A	$ 13,117	$ 14,910	$ 15,349	$ -	$ 14,851	$ -	$ -	0%
	605-4-4955-131	HEALTH INSURANCE	$ 35,683	$ 24,905	$ 22,378	$ -	$ 20,472	$ -	$ -	0%
	605-4-4955-132	DENTAL INSURANCE	$ 2,691	$ 2,395	$ 2,618	$ -	$ 2,972	$ -	$ -	0%
	605-4-4955-133	LIFE & S-T DISABILITY INS	$ 324	$ 363	$ 282	$ -	$ 653	$ -	$ -	0%
	605-4-4955-214	NP GENERATION GAS/OIL	$ 8,545	$ 4,608	$ 4,489	$ 5,000	$ 4,641	$ 5,000	$ -	0%
	605-4-4955-224	EQUIPMENT REPAIRS	$ 13,397	$ 111	$ 5	$ 7,000	$ -	$ 7,000	$ -	0%
	605-4-4955-313	NPUC-TRANS/STATION EQU	$ 3,222	$ 1,833	$ 360	$ 10,000	$ 18,713	$ 10,000	$ -	0%
	605-4-4955-391	PURCHASED POWER	$ 5,200,945	$ 5,427,727	$ 5,649,471	$ 6,242,485	$ 4,811,398	$ 6,401,508	$ 159,023	3%
	605-4-4955-392	MVEC LOR PAYMENT	$ 332,980	$ 380,875	$ 376,210	$ 379,465	$ 319,908	$ 357,793	$ (21,672)	-6%
	605-4-4955-395	LPR EXPENSE	$ 756	$ -	$ -	$ -	$ -	$ -	$ -	0%

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
ELECTRIC EXPENDITURE	605-4-4955-420	DEPRECIATION	$ 536,310	$ 562,970	$ 638,528	$ 606,941	$ 399,375	$ 680,160	$ 73,219	12%
	605-4-4955-495	PAYMENT IN LIEU OF TAXES	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 23,333	$ 40,000	$ -	0%
	605-4-4955-500	CAPITAL OUTLAY	$ 4,977	$ -	$ -	$ -	$ -	$ -	$ -	0%
	605-4-4955-552	NPUC-GENERATION MAINT	$ 642	$ 1,640	$ 5,929	$ 4,000	$ 396	$ 4,000	$ -	0%
	605-4-4955-619	OTHER INTEREST EXPENSES	$ 1,480	$ 154	$ 230	$ -	$ 4,708	$ -	$ -	0%
	605-4-4956-218	SMMPA ENGINE LUBE OIL	$ 5,234	$ 5,116	$ 3,884	$ 8,000	$ 4,621	$ 8,000	$ -	0%
	605-4-4956-219	SMMPA GAS & OIL ENGINE	$ 42,875	$ 118,839	$ 101,422	$ 100,000	$ 60,594	$ 75,000	$ (25,000)	-25%
	605-4-4956-231	SMMPA SAFETY	$ 1,805	$ 1,604	$ 3,600	$ 2,000	$ 2,046	$ 4,000	$ 2,000	100%
	605-4-4956-243	SMMPA SUPPLIES & CHEMI(	$ 18,387	$ 11,758	$ 33,429	$ 20,000	$ 10,952	$ 20,000	$ -	0%
	605-4-4956-368	SMMPA INSURANCE	$ 35,124	$ 33,447	$ 40,342	$ 45,000	$ 54,051	$ 47,240	$ 2,240	5%
	605-4-4956-386	SMMPA NATURAL GAS BLD(	$ 2,690	$ 343	$ 426	$ -	$ 333	$ 500	$ 500	0%
	605-4-4956-393	SMMPA PLANT WATER USEI	$ 2,008	$ 2,424	$ 1,687	$ 2,000	$ 1,392	$ 2,000	$ -	0%
	605-4-4956-402	SMMPA PLANT BLDG MAIN	$ 6,416	$ 18,758	$ 16,340	$ 16,500	$ 9,291	$ 25,000	$ 8,500	52%
	605-4-4956-409	SMMPA PLANT EQUIP. MAII	$ 27,622	$ 35,265	$ 31,718	$ 55,000	$ 15,265	$ 55,000	$ -	0%
	605-4-4956-435	SMMPA MISCELLANEOUS	$ 3,342	$ 12,967	$ 4,949	$ 25,000	$ 4,288	$ 25,000	$ -	0%
	605-4-4956-450	TRAINING & SEMINARS	$ -	$ -	$ 3,000	$ -	$ 599	$ -	$ -	0%
	605-4-4956-500	CAPITAL PROJECTS	$ 119,859	$ 36,553	$ 16,705	$ 64,000	$ 78,838	$ 225,000	$ 161,000	252%
	605-4-4957-003	UNDERGROUND	$ -	$ -	$ -	$ -	$ 500	$ -	$ -	0%
	605-4-4957-004	TRANSFORMERS	$ -	$ -	$ -	$ -	$ 1,155	$ -	$ -	0%
	605-4-4957-005	SERVICES	$ -	$ -	$ -	$ -	$ 546	$ -	$ -	0%
	605-4-4957-007	STREETLIGHTS	$ -	$ -	$ -	$ -	$ 905	$ -	$ -	0%
	605-4-4957-009	SMMPA JOBS - POWERPLAN	$ -	$ 18,935	$ -	$ -	$ -	$ -	$ -	0%
	605-4-4957-010	UTILITY BUILDING	$ -	$ -	$ -	$ -	$ 266	$ -	$ -	0%
	605-4-4957-101	WAGES FULL TIME	$ 149,283	$ 188,119	$ 236,313	$ -	$ 266,944	$ -	$ -	0%
	605-4-4957-102	WAGES OVERTIME	$ 1,398	$ 3,888	$ 3,597	$ -	$ 4,826	$ -	$ -	0%
	605-4-4957-103	WAGES PART-TIME	$ 411	$ 5,076	$ 11,466	$ -	$ -	$ -	$ -	0%
	605-4-4957-106	WAGES ON-CALL	$ 28,789	$ 29,630	$ 33,067	$ -	$ 42,980	$ -	$ -	0%
	605-4-4957-114	UNEMPLOYMENT BENEFITS	$ -	$ -	$ -	$ -	$ 162	$ -	$ -	0%
	605-4-4957-121	EMPLOYER CONT. P E R A	$ 26,250	$ 28,159	$ 27,732	$ -	$ 35,937	$ -	$ -	0%
	605-4-4957-122	EMPLOYER CONT. F I C A	$ 25,025	$ 28,462	$ 28,802	$ -	$ 34,913	$ -	$ -	0%
	605-4-4957-131	HEALTH INSURANCE	$ 50,517	$ 49,708	$ 35,716	$ -	$ 39,366	$ -	$ -	0%
	605-4-4957-132	DENTAL INSURANCE	$ 4,296	$ 4,158	$ 3,253	$ -	$ 4,808	$ -	$ -	0%
	605-4-4957-133	LIFE & S-T DISABILITY INS	$ 536	$ 555	$ 362	$ -	$ 1,445	$ -	$ -	0%
	605-4-4957-151	WORKER'S COMP PREMIUM	$ -	$ -	$ 434	$ -	$ 503	$ -	$ -	0%
	605-4-4957-212	MOTOR FUELS	$ 10,040	$ 12,721	$ 19,902	$ 15,000	$ 11,411	$ 15,000	$ -	0%
	605-4-4957-223	DISTRIBUTION OVERHEAD/U	$ 35,842	$ 20,447	$ 55,266	$ 20,000	$ 8,705	$ 35,000	$ 15,000	75%
	605-4-4957-231	SAFETY EQUIP & TRAINING	$ 12,603	$ 15,221	$ 10,299	$ 11,000	$ 10,672	$ 15,000	$ 4,000	36%
	605-4-4957-233	ENERGY CONSER MATERIAL	$ 3,535	$ -	$ 770	$ 500	$ -	$ 500	$ -	0%
	605-4-4957-234	ENERGY CONSERV MISC/EM	$ 7,006	$ 6,686	$ 5,692	$ 7,000	$ 3,912	$ 7,000	$ -	0%
	605-4-4957-235	ENERGY CONSERV APPLIAN(	$ 114,821	$ 71,667	$ 24,339	$ -	$ 30,109	$ -	$ -	0%
	605-4-4957-237	ENERGY CONSERV LOW INC	$ -	$ 3,113	$ 2,231	$ 4,000	$ 1,074	$ 5,000	$ 1,000	25%
	605-4-4957-241	STREET LIGHTING	$ 8,294	$ 1,696	$ 24,145	$ 20,000	$ 669	$ 20,000	$ -	0%
	605-4-4957-242	SAFETY EQUIP TESTING	$ 2,046	$ 1,702	$ 9,996	$ 4,000	$ 1,697	$ 4,000	$ -	0%
	605-4-4957-306	LINE LOCATES	$ 1,562	$ 2,346	$ 2,244	$ 3,000	$ 1,227	$ 3,000	$ -	0%
	605-4-4957-307	LOAD MANAGEMENT	$ 25,816	$ 25,977	$ 27,245	$ 26,000	$ 26,249	$ 20,000	$ (6,000)	-23%
	605-4-4957-441	OFF PEAK CUST EQUIPMENT	$ 412	$ 10,814	$ 8,828	$ 2,000	$ -	$ 2,000	$ -	0%
	605-4-4958-101	WAGES FULL-TIME	$ 13,480	$ 18,519	$ 13,294	$ -	$ 7,775	$ -	$ -	0%

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
ELECTRIC EXPENDITURE	605-4-4958-121	EMPLOYER CONT. P E R A	$ 934	$ 1,334	$ 893	$ -	$ 606	$ -	$ -	0%
	605-4-4958-122	EMPLOYER CONT. F I C A	$ 904	$ 1,437	$ 972	$ -	$ 589	$ -	$ -	0%
	605-4-4958-131	HEALTH INSURANCE	$ 2,056	$ 2,030	$ 809	$ -	$ 628	$ -	$ -	0%
	605-4-4958-132	DENTAL INSURANCE	$ 183	$ 223	$ 90	$ -	$ 75	$ -	$ -	0%
	605-4-4958-133	LIFE & S.T. DISABILITY INS	$ 23	$ 32	$ 12	$ -	$ 19	$ -	$ -	0%
	605-4-4958-438	BAD DEBT EXPENSE	$ 3,591	$ 2,265	$ 263	$ -	$ (37)	$ -	$ -	0%
	605-4-4959-101	WAGES FULL-TIME	$ 270,037	$ 337,711	$ 335,279	$ 1,084,115	$ 258,811	$ 1,217,709	$ 133,594	12%
	605-4-4959-102	WAGES OVERTIME	$ 828	$ 119	$ 43	$ -	$ 1,305	$ -	$ -	0%
	605-4-4959-103	WAGES-PART TIME	$ -	$ 171	$ 238	$ 20,000	$ -	$ 20,000	$ -	0%
	605-4-4959-104	CITY WAGES	$ 12,504	$ 9,811	$ 12,027	$ -	$ 6,234	$ -	$ -	0%
	605-4-4959-105	CITY WAGES - STREETLIGHTS	$ 21,985	$ 28,577	$ 25,038	$ -	$ 22,406	$ -	$ -	0%
	605-4-4959-106	WAGES ON-CALL	$ 293	$ 929	$ (401)	$ 34,684	$ -	$ 36,852	$ 2,168	6%
	605-4-4959-113	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 2,496	$ 9,737	$ 9,700	$ 7,204	289%
	605-4-4959-115	VACATION ACCRUAL	$ 56,048	$ (46,512)	$ (30,933)	$ -	$ -	$ -	$ -	0%
	605-4-4959-121	EMPLOYER CONT. P E R A	$ 22,721	$ 25,884	$ 25,109	$ 85,410	$ 22,406	$ 95,592	$ 10,182	12%
	605-4-4959-122	EMPLOYER CONT. F I C A	$ 20,817	$ 25,766	$ 23,865	$ 87,219	$ 21,088	$ 97,605	$ 10,386	12%
	605-4-4959-129	GERF CHANGE	$ (25,434)	$ (62,559)	$ 86,463	$ -	$ -	$ -	$ -	0%
	605-4-4959-131	HEALTH INSURANCE	$ 58,531	$ 63,360	$ 54,164	$ 138,837	$ 39,061	$ 168,082	$ 29,245	21%
	605-4-4959-132	DENTAL INSURANCE	$ 4,079	$ 4,204	$ 3,699	$ 16,010	$ 3,836	$ 19,478	$ 3,468	22%
	605-4-4959-133	LIFE & S-T DISABILITY INS	$ 502	$ 587	$ 366	$ 1,095	$ 1,027	$ 3,639	$ 2,544	232%
	605-4-4959-135	OPEB EXPENSE	$ 5,489	$ 269	$ (7,874)	$ -	$ -	$ -	$ -	0%
	605-4-4959-151	WORKER'S COMP PREMIUM	$ 15,661	$ 23,726	$ 22,129	$ 29,996	$ 27,010	$ 29,024	$ (972)	-3%
	605-4-4959-200	SUPPLIES	$ 5,949	$ 6,258	$ 12,083	$ 7,000	$ 3,850	$ 7,000	$ -	0%
	605-4-4959-207	COMPUTER SUPPORT SERVI	$ 16,292	$ 11,427	$ 11,233	$ 15,000	$ 10,890	$ 12,000	$ (3,000)	-20%
	605-4-4959-224	GENERAL EXP-EQUIPMENT	$ 6,719	$ 7,211	$ 11,431	$ 10,000	$ 8,488	$ 11,000	$ 1,000	10%
	605-4-4959-225	GENERAL PLANT MAINTENA	$ 1,372	$ 9,910	$ 1,811	$ 23,000	$ 15,652	$ 25,000	$ 2,000	9%
	605-4-4959-230	MAINT/LEASE	$ 7,702	$ 8,842	$ 7,489	$ 6,000	$ 6,363	$ 6,000	$ -	0%
	605-4-4959-301	AUDIT	$ 5,000	$ 5,041	$ 4,593	$ 4,800	$ 4,800	$ 5,000	$ 200	4%
	605-4-4959-303	ENGINEERING FEES	$ 624	$ -	$ -	$ 6,000	$ -	$ 6,000	$ -	0%
	605-4-4959-305	CIVIL LEGAL FEES	$ 5,132	$ 1,906	$ 226	$ 12,000	$ 244	$ 12,000	$ -	0%
	605-4-4959-310	PROFESSIONAL SERVICES	$ 9,881	$ 2,232	$ 2,302	$ 20,000	$ 12,537	$ 20,000	$ -	0%
	605-4-4959-320	POSTAGE	$ 6,516	$ 6,532	$ 6,802	$ 7,000	$ 6,831	$ 7,000	$ -	0%
	605-4-4959-321	TELEPHONE	$ 7,721	$ 5,712	$ 7,829	$ 8,000	$ 7,017	$ 8,000	$ -	0%
	605-4-4959-322	COMPUTER COMM/MAINT	$ 15,486	$ 14,408	$ 17,365	$ 16,000	$ 22,320	$ 20,000	$ 4,000	25%
	605-4-4959-330	TRAVEL, CONF, MILEAGE AL	$ 36	$ 1,942	$ 2,970	$ 5,000	$ 6,028	$ 7,000	$ 2,000	40%
	605-4-4959-340	ADVERTISING & PUBLICATIC	$ 302	$ 1,728	$ 902	$ 4,000	$ 1,609	$ 3,000	$ (1,000)	-25%

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
ELECTRIC EXPENDITURE	605-4-4959-369	INSURANCES	$ 16,858	$ 17,339	$ 18,579	$ 20,000	$ 25,800	$ 27,928	$ 7,928	40%
	605-4-4959-380	UTILITIES	$ 9,680	$ 15,637	$ 32,815	$ 33,000	$ 24,260	$ 25,000	$ (8,000)	-24%
	605-4-4959-384	REFUSE	$ -	$ -	$ 56	$ -	$ 229	$ 500	$ 500	0%
	605-4-4959-401	CONTRACTED SERVICES	$ 105	$ 96	$ 96	$ 250	$ 101	$ 250	$ -	0%
	605-4-4959-408	VEHICLE MAINT	$ 1,718	$ 8,486	$ 7,679	$ 7,000	$ 6,776	$ 7,000	$ -	0%
	605-4-4959-430	MISCELLANEOUS EXPENSE	$ 413	$ 13	$ 1,202	$ 4,000	$ 41	$ 4,000	$ -	0%
	605-4-4959-431	CREDIT CARD EXPENSE	$ 17,964	$ 19,928	$ 21,600	$ 20,000	$ 30,559	$ 20,000	$ -	0%
	605-4-4959-433	DUES & SUBSCRIPTIONS	$ 13,353	$ 12,744	$ 15,246	$ 16,000	$ 13,475	$ 16,000	$ -	0%
	605-4-4959-440	REAL ESTATE TAXES	$ 1,886	$ 2,020	$ 2,121	$ 2,000	$ 2,309	$ 2,000	$ -	0%
	605-4-4959-450	TRAINING & SEMINARS	$ 1,228	$ 3,118	$ 4,699	$ 6,000	$ 5,670	$ 8,000	$ 2,000	33%
	605-4-4959-460	LICENSE FEES/REGISTRATIOI	$ 414	$ 140	$ 622	$ 600	$ 55	$ 600	$ -	0%
		TOTAL EXPENDITURES	$ 7,814,957	$ 8,091,565	$ 8,574,059	$ 9,497,403	$ 7,255,764	$ 10,076,660	$ 579,257	6%

New Prague, Minnesota

A Tradition of Progress

CITY OF NEW PRAGUE
2024 PROPOSED SANITARY SEWER BUDGET REPORT

TABLE OF CONTENTS

MANAGEMENT STATEMENT

The overall management goal for the City of New Prague is our commitment to the community to provide wastewater collection, treatment, and disposal services to protect public health and preserve the environment for current and future generations.

FORECAST

The 2024 Wastewater Budget is projected to forecast the financial operation of the City of New Prague. A component of the Wastewater Budget is that there is 42 miles of sanitary sewer mains and 799 sanitary sewer manholes that are currently maintained by the Street Department. The Wastewater Treatment Plant also serves the residents of the Cedar Lake Area Water and Sanitary Sewer District which contributes average annual flows of up to 14 million gallons of wastewater.

REVENUE

The 2024 Revenue Budget reflects a zero (2%) increase for Residential and Commercial Wastewater Rates. This is the first rate increase since 2014 and is a reflection of the current economy and rising operating costs. Currently there are 2,830 wastewater connections.

Sewer Hook-ups:

- The city is anticipating 20 new residential building permits. Each permit brings in $5,934.50 in hook-up charges.

EXPENSES

Personal Costs:

- Wages Full-Time - reflect a 4.0% wage adjustment and step increases.
- Health Insurance – There will be a 6.25% premium increase for 2024; Employer cost share remains at 80% and HSA contributions will remain at $1,000 (family) and $500 (single).

Operating Expenses:

Chemicals

- Due to demand and supply chain issues, supplier pricing continues to rise.

Utilities:

- Electric, natural gas and water expenditures are all anticipated to increase for 2024.

OPERATION & MAINTENANCE

The Wastewater Department consists of four (4) employees who are responsible for the operation and maintenance of a 1.8 million gallon per day capacity Biological Aerated Filtration Plant along with nine (9) lift stations.

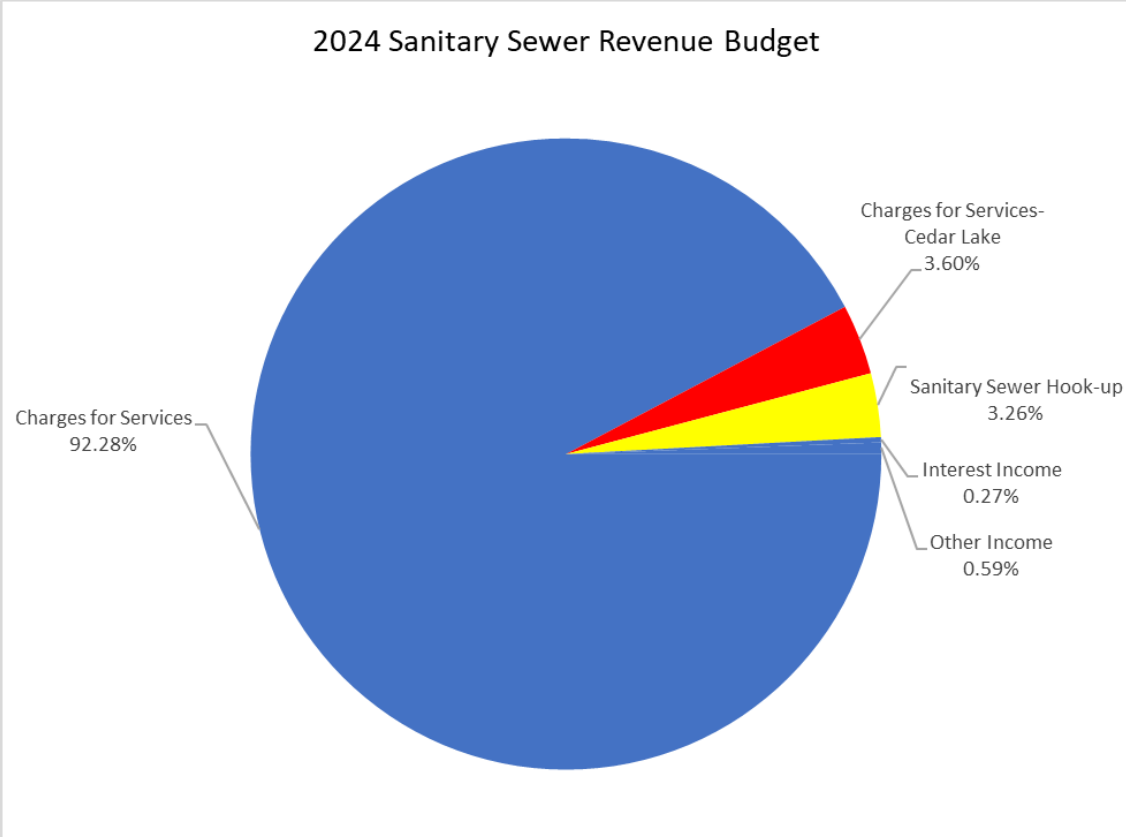
- The lift stations are checked one (1) time per week by two (2) employees.
- Multiple samples are collected, tested in house and by private labs.

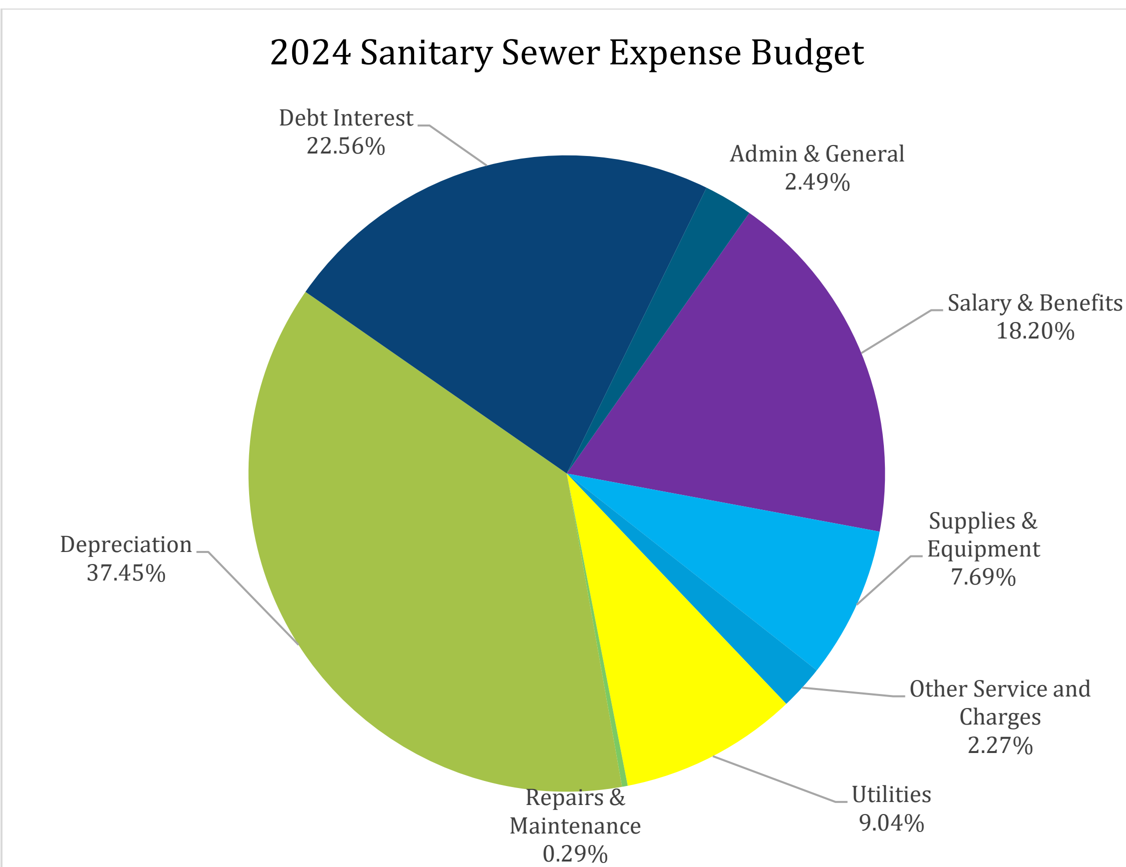
ONGOING CHALLENGES FOR 2024

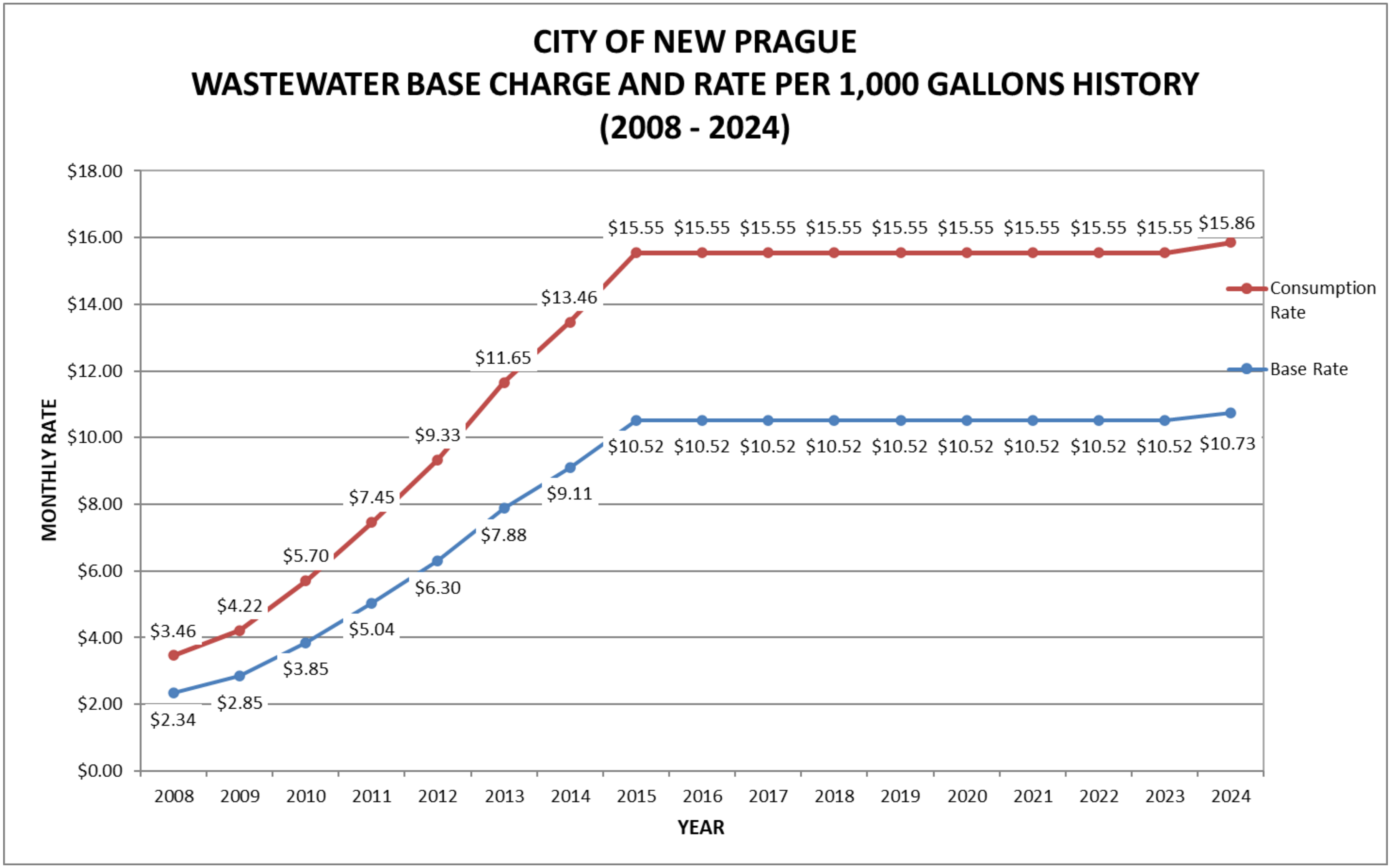
The Wastewater Treatment Plant has proven to be a constant financial and labor intense challenge. Following renewal of the Wastewater Permit, increased testing and testing limits requirements are changing. We have filed for a 15-year extension to meet the new requirements.

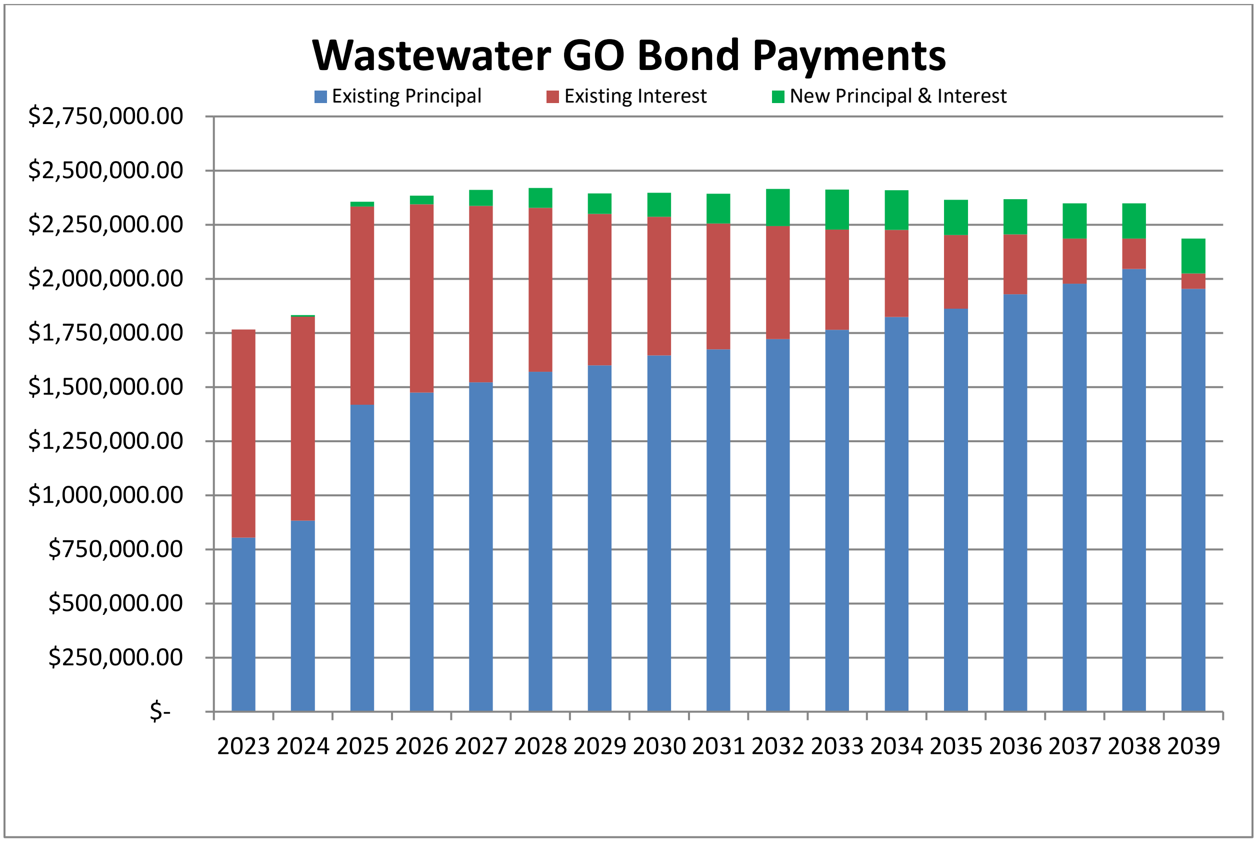
The cost of equipment maintenance at the plant is rising constantly due to the corrosive environment it is in, along with the cost of replacing some of the equipment out in the field at existing lift stations due mostly to age along with a large increase due to supply chain challenges and demand.

CITY OF NEW PRAGUE, MINNESOTA						
PROPOSED 2022 SANITARY SEWER BUDGET						
November 30, 2023						
	2022	11/30/2023	2023	2024	2023-2024	
		Y-T-D	CURRENT	PROPOSED	$	%
REVENUES	ACTUAL	ACTUAL	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
Charges for Services	$ 3,197,992.09	$ 3,055,740.16	$ 3,279,612.00	$ 3,393,873.00	$ 114,261.00	3.48%
Charges for Services-Cedar Lake	$ 133,364.61	$ 120,124.56	$ 128,000.00	$ 132,480.00	$ 4,480.00	3.50%
Sanitary Sewer Hook-up	$ 85,528.01	$ 111,752.57	$ 120,000.00	$ 120,000.00	$ -	0.00%
Interest Income	$ 30,350.52	$ 196,156.36	$ 10,000.00	$ 10,000.00	$ -	0.00%
Other Income	$ 128,142.62	$ 8,971.32	$ 21,594.00	$ 21,594.00	$ -	0.00%
TOTAL REVENUES	$ 3,575,377.85	$ 3,492,744.97	$ 3,559,206.00	$ 3,677,947.00	$ 118,741.00	3.34%
EXPENSES						
Salary & Benefits	$ 608,223.37	$ 556,205.26	$ 699,838.00	$ 738,537.00	$ 38,699.00	5.53%
Supplies & Equipment	$ 205,847.50	$ 259,035.67	$ 266,200.00	$ 312,200.00	$ 46,000.00	17.28%
Other Service and Charges	$ 82,793.44	$ 61,434.19	$ 88,100.00	$ 92,100.00	$ 4,000.00	4.54%
Utilities	$ 355,127.28	$ 366,620.48	$ 357,800.00	$ 367,000.00	$ 9,200.00	2.57%
Repairs & Maintenance	$ 15,163.81	$ 14,341.79	$ 23,200.00	$ 11,700.00	$ (11,500.00)	-49.57%
Depreciation	$ 1,529,672.42	$ 1,271,820.98	$ 1,519,739.00	$ 1,519,739.00	$ -	0.00%
Debt Interest	$ 956,649.70	$ 937,755.47	$ 941,505.00	$ 915,472.00	$ (26,033.00)	-2.77%
Admin & General	$ 91,175.10	$ 112,015.69	$ 77,728.00	$ 100,844.00	$ 23,116.00	29.74%
TOTAL EXPENSES	$ 3,844,652.62	$ 3,579,229.53	$ 3,974,110.00	$ 4,057,592.00	$ 83,482.00	2.10%
EXCESS REVENUES OVER EXPENSES	$ (269,274.77)	$ (86,484.56)	$ (414,904.00)	$ (379,645.00)	$ 35,259.00	-8.50%


2024 Sanitary Sewer Revenue Budget
Charges for Services-
Cedar Lake
3.60%
Sanitary Sewer Hook-up
3.26%
Interest Income
0.27%
Other Income
0.59%
Charges for Services
92.28%


2024 Sanitary Sewer Expense Budget
Debt Interest
22.56%
Admin & General
2.49%
Salary & Benefits
18.20%
Supplies &
Equipment
7.69%
Other Service and
Charges
2.27%
Utilities
9.04%
Repairs &
Maintenance
0.29%
Depreciation
37.45%


CITY OF NEW PRAGUE
WASTEWATER BASE CHARGE AND RATE PER 1,000 GALLONS HISTORY
(2008 - 2024)
MONTHLY RATE
$18.00
$16.00
$14.00
$12.00
$10.00
$8.00
$6.00
$4.00
$2.00
$0.00
YEAR
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
Consumption Rate
Base Rate
$3.46
$4.22
$5.70
$7.45
$9.33
$11.65
$13.46
$15.55
$15.55
$15.55
$15.55
$15.55
$15.55
$15.55
$15.55
$15.55
$15.86
$2.34
$2.85
$3.85
$5.04
$6.30
$7.88
$9.11
$10.52
$10.52
$10.52
$10.52
$10.52
$10.52
$10.52
$10.52
$10.52
$10.73


Wastewater GO Bond Payments
Existing Principal
Existing Interest
New Principal & Interest
$2,750,000.00
$2,500,000.00
$2,250,000.00
$2,000,000.00
$1,750,000.00
$1,500,000.00
$1,250,000.00
$1,000,000.00
$750,000.00
$500,000.00
$250,000.00
$-
2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Wastewater													
(2) Bypass Lift Station Pumps	$120,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$120,000
Chemical Tank Level Sensors &	$30,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$30,000
Grit Pump, Classifier, Vortex	$150,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$150,000
Lift Station Rehab & Pump	$203,979	$29,069	$29,941	$30,839	$31,764	$32,717	$33,698	$34,709	$35,751	$36,823	$37,928	$207,406	$744,624
Lower Electric Room West Air	$8,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,000
Membrane Cartridge Replacement	$809,800	$180,000	$180,000	$180,000	$180,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$0	$2,729,800
Misc Equipment for Treatment Facility	$221,285	$34,207	$35,917	$37,713	$39,599	$41,579	$43,658	$45,841	$48,133	$50,539	$53,066	$307,888	$959,425
Plant Blowers	$40,000	$0	$0	$0	$25,000	$25,000	$15,000	$0	$0	$0	$0	$0	$105,000
Pretreatment Damaged Conduit	$35,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35,000
Rotary Press Control / PLC Upgrade	$40,000	$0	$0	$0	$0	$0	$50,000	$0	$0	$0	$0	$0	$90,000
UV Controls into Wonderware	$15,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$15,000
1 Ton Pickup w/Utility Box and Crane	$0	$200,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$200,000
2024 CIP	$0	$391,939	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$391,939
1/2 Ton Pickup	$0	$0	$40,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$40,000
2025 CIP	$0	$0	$358,225	$0	$0	$0	$0	$0	$0	$0	$0	$0	$358,225
Bypass Lift Station Control Cabinet	$0	$0	$80,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$80,000
Rebuild Sludge Tank Blower	$0	$0	$30,000	$35,000	$0	$0	$0	$0	$0	$0	$0	$0	$65,000
SCADA Hardware Software/PLC	$0	$0	$600,000	$0	$0	$0	$0	$200,000	$0	$0	$0	$0	$800,000
2026 CIP	$0	$0	$0	$48,000	$0	$0	$0	$0	$0	$0	$0	$0	$48,000
Chemical Tank & PVC Replacement	$0	$0	$0	$100,000	$0	$0	$0	$0	$0	$0	$0	$0	$100,000

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
Wastewater													
Pond Lift Station & Piping	$0	$0	$0	$600,000	$0	$0	$0	$0	$0	$0	$0	$0	$600,000
2027 CIP	$0	$0	$0	$0	$52,000	$0	$0	$0	$0	$0	$0	$0	$52,000
Clarifier Scraper System Replacement	$0	$0	$0	$0	$120,000	$0	$0	$0	$0	$0	$0	$0	$120,000
2028 CIP	$0	$0	$0	$0	$0	$300,001	$0	$0	$0	$0	$0	$0	$300,001
Air Compressors Replacement	$0	$0	$0	$0	$0	$100,000	$0	$0	$0	$0	$0	$0	$100,000
Rehab Pretreatment UPS	$0	$0	$0	$0	$0	$20,000	$0	$0	$0	$0	$0	$0	$20,000
Water Softener Upgrade	$0	$0	$0	$0	$0	$20,000	$0	$0	$0	$0	$0	$0	$20,000
2029 CIP	$0	$0	$0	$0	$0	$0	$325,000	$0	$0	$0	$0	$0	$325,000
Chalupsky Lift Station	$0	$0	$0	$0	$0	$0	$300,000	$0	$0	$0	$0	$0	$300,000
HVAC Controls Update	$0	$0	$0	$0	$0	$0	$100,000	$0	$0	$0	$0	$0	$100,000
Truck with Vactor	$0	$0	$0	$0	$0	$0	$600,000	$0	$0	$0	$0	$0	$600,000
UV System - Replaced	$0	$0	$0	$0	$0	$0	$350,000	$0	$0	$0	$0	$0	$350,000
2030 CIP	$0	$0	$0	$0	$0	$0	$0	$325,000	$0	$0	$0	$0	$325,000
Valves & Actuators in BAF-Replace	$0	$0	$0	$0	$0	$0	$0	$500,000	$0	$0	$0	$0	$500,000
2031 CIP	$0	$0	$0	$0	$0	$0	$0	$0	$350,000	$0	$0	$0	$350,000
Rehab (2) Barscreens and Replace (2)	$0	$0	$0	$0	$0	$0	$0	$0	$300,000	$0	$0	$0	$300,000
Valves & Actuators in Membrane -	$0	$0	$0	$0	$0	$0	$0	$0	$500,000	$0	$0	$0	$500,000
37 Lift Station Rehab	$0	$0	$0	$0	$0	$0	$0	$0	$0	$200,000	$0	$0	$200,000
Valves & Actuators in Biosolids -	$0	$0	$0	$0	$0	$0	$0	$0	$0	$100,000	$0	$0	$100,000
Air Heater Skid-Replace	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$250,000	$0	$250,000
All Polymer Injection System-Replace	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$75,000	$0	$75,000
Roof Repair 1/3	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$240,000	$480,000	$720,000
All Odor Scrubber Pumps & Controls	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$200,000	$200,000
Wastewater													
Chemical Feed Pumps Replace	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$300,000	$300,000
Main Lift Control Cabinet - Replace	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$125,000	$125,000
SCADA Hardware & Software Updates	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$200,000	$200,000
Subtotal - Wastewater	$1,673,064	$835,215	$1,354,083	$1,031,552	$448,363	$739,297	$2,017,356	$1,305,550	$1,433,884	$587,362	$855,994	$1,820,294	$14,102,014

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
SANITARY SEW. REV.	602-3-0000-33439	PERA PENSION OTHER RE	$ 796	$ 516	$ 1,775	$ -	$ -	$ -	$ -	0%
	602-3-0000-36100	SPECIAL ASSESSMENTS-C	$ 5,745	$ 224,032	$ 68,335	$ -	$ -	$ -	$ -	0%
	602-3-0000-36200	MISCELLANEOUS INCOM	$ 37	$ 673	$ 22,645	$ 500	$ 8,815	$ 500	$ -	0%
	602-3-0000-36210	INTEREST INCOME	$ 27,336	$ 6,022	$ 30,351	$ 10,000	$ 196,156	$ 10,000	$ -	0%
	602-3-0000-36240	REIMBURSEMENTS	$ 251,369	$ 6,947	$ 22,146	$ -	$ 156	$ -	$ -	0%
	602-3-0000-37200	SANITARY SEWER CHARG	$ 3,102,667	$ 3,222,224	$ 3,182,659	$ 3,264,612	$ 3,040,895	$ 3,378,873	$ 114,261	3%
	602-3-0000-37271	CEDAR LAKE SEWER CHA	$ 130,394	$ 127,588	$ 133,365	$ 128,000	$ 120,125	$ 132,480	$ 4,480	4%
	602-3-0000-37460	PENALTIES	$ 4,610	$ 14,152	$ 15,334	$ 15,000	$ 14,845	$ 15,000	$ -	0%
	602-3-0000-39101	GAIN/LOSS ON SALE OF A	$ 4,100	$ -	$ -	$ -	$ -	$ -	$ -	0%
	602-3-0000-39500	BOND PREMIUM AMORT	$ 1,293	$ 3,009	$ 13,243	$ 21,094	$ -	$ 21,094	$ -	0%
	602-3-4945-35304	SEWER HOOKUP	$ 371,678	$ 161,300	$ 85,528	$ 120,000	$ 111,753	$ 120,000	$ -	0%
		TOTAL REVENUES	$ 3,900,025	$ 3,766,463	$ 3,575,378	$ 3,559,206	$ 3,492,745	$ 3,677,947	$ 118,741	3%
SANITARY SEW. EXPEND.	602-4-4945-101	WAGES FULL-TIME	$ 357,892	$ 349,009	$ 400,166	$ 471,054	$ 371,483	$ 497,758	$ 26,704	6%
	602-4-4945-102	WAGES OVERTIME	$ 3,258	$ 6,178	$ 4,828	$ 8,500	$ 5,286	$ 8,500	$ -	0%
	602-4-4945-106	WAGES ON-CALL	$ 13,257	$ 14,832	$ 14,573	$ 25,339	$ 22,605	$ 26,661	$ 1,322	5%
	602-4-4945-113	EMPLOYEE BENEFITS	$ 1,100	$ 1,650	$ 1,100	$ 2,318	$ 1,830	$ 2,318	$ -	0%
	602-4-4945-115	VACATION ACCRUAL	$ 2,567	$ 2,100	$ 1,782	$ -	$ -	$ -	$ -	0%
	602-4-4945-121	EMPLOYER CONT. P E R A	$ 27,843	$ 28,213	$ 31,088	$ 37,867	$ 30,550	$ 39,969	$ 2,102	6%
	602-4-4945-122	EMPLOYER CONT. F I C A	$ 25,955	$ 27,049	$ 29,350	$ 38,801	$ 28,855	$ 40,946	$ 2,145	6%
	602-4-4945-129	PENSION (GERF) CHANGE	$ (4,559)	$ (21,588)	$ 34,015	$ -	$ -	$ -	$ -	0%
	602-4-4945-131	HEALTH INSURANCE	$ 59,543	$ 59,463	$ 67,202	$ 84,865	$ 69,310	$ 89,814	$ 4,949	6%
	602-4-4945-132	DENTAL INSURANCE	$ 4,452	$ 4,569	$ 5,322	$ 8,441	$ 5,611	$ 9,285	$ 844	10%
	602-4-4945-133	LIFE & S-T DISABILITY INS	$ 621	$ 581	$ 460	$ 565	$ 1,313	$ 1,512	$ 947	168%
	602-4-4945-135	OPEB EXPENSE	$ 303	$ 865	$ 2,033	$ -	$ -	$ -	$ -	0%
	602-4-4945-151	WORKER'S COMP PREMI	$ 15,914	$ 20,192	$ 16,304	$ 22,088	$ 19,363	$ 21,774	$ (314)	-1%
	602-4-4945-200	SUPPLIES	$ 191	$ 283	$ 374	$ 200	$ 44	$ 200	$ -	0%
	602-4-4945-201	CHEMICALS	$ 89,751	$ 94,342	$ 140,930	$ 168,000	$ 177,586	$ 214,000	$ 46,000	27%
	602-4-4945-207	COMPUTER SUPPORT SE	$ 19,618	$ 30,306	$ 17,558	$ 18,100	$ 14,548	$ 18,100	$ -	0%
	602-4-4945-211	GENERATOR FUEL	$ 3,396	$ 6,906	$ 4,344	$ 8,000	$ 5,380	$ 8,000	$ -	0%
	602-4-4945-212	MOTOR FUELS	$ 1,183	$ 3,577	$ 3,217	$ 4,000	$ 2,228	$ 4,000	$ -	0%
	602-4-4945-220	REPAIRS & MAINT. SUPPL	$ 36,146	$ 35,982	$ 28,630	$ 37,000	$ 27,044	$ 37,000	$ -	0%
	602-4-4945-224	GEN. EXPENSE-EQUIPME	$ 40,956	$ 49,403	$ 25,250	$ 43,000	$ 47,411	$ 43,000	$ -	0%
	602-4-4945-231	SAFETY EQUIP & TRAININ	$ 2,783	$ 3,826	$ 3,102	$ 6,000	$ 5,468	$ 6,000	$ -	0%
	602-4-4945-301	AUDIT	$ 9,511	$ 10,328	$ 9,954	$ 12,000	$ 10,586	$ 12,000	$ -	0%
	602-4-4945-303	ENGINEERING FEES	$ 186	$ 3,090	$ 12,596	$ 2,000	$ 208	$ 2,000	$ -	0%
	602-4-4945-305	CIVIL LEGAL FEES	$ 20	$ -	$ 488	$ 2,000	$ -	$ 2,000	$ -	0%
	602-4-4945-306	LINE LOCATES	$ 868	$ 969	$ 748	$ 1,000	$ 569	$ 1,000	$ -	0%
	602-4-4945-310	PROFESSIONAL SERVICES	$ 9,260	$ 11,098	$ 14,527	$ 13,500	$ 7,742	$ 14,500	$ 1,000	7%
	602-4-4945-315	ADMINISTRATIVE FEES	$ 5,137	$ 5,208	$ 7,037	$ 6,500	$ 5,281	$ 6,500	$ -	0%
	602-4-4945-317	TESTING ANALYSIS	$ 19,564	$ 22,780	$ 19,886	$ 33,000	$ 22,815	$ 36,000	$ 3,000	9%
	602-4-4945-320	POSTAGE	$ 1	$ -	$ -	$ 200	$ -	$ 200	$ -	0%
	602-4-4945-321	TELEPHONE	$ 7,414	$ 6,331	$ 6,089	$ 5,400	$ 4,620	$ 4,600	$ (800)	-15%
	602-4-4945-322	COMPUTER COMM/MAI	$ 9,742	$ 7,723	$ 10,798	$ 6,500	$ 11,705	$ 4,000	$ (2,500)	-38%
	602-4-4945-330	TRAVEL, CONF, MILEAGE	$ -	$ -	$ 80	$ 150	$ -	$ 150	$ -	0%
	602-4-4945-340	ADVERTISING & PUBLICA	$ -	$ 704	$ -	$ 100	$ -	$ 100	$ -	0%
	602-4-4945-365	INSURANCE DEDUCTIBLE	$ -	$ -	$ -	$ 5,000	$ 2,178	$ 5,000	$ -	0%

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
SANITARY SEW. EXPEND.	602-4-4945-369	INSURANCES	$ 37,726	$ 36,115	$ 49,039	$ 35,128	$ 56,553	$ 61,219	$ 26,091	74%
	602-4-4945-381	ELECTRIC	$ 224,751	$ 231,511	$ 239,088	$ 264,000	$ 250,506	$ 270,000	$ 6,000	2%
	602-4-4945-382	WATER	$ 2,872	$ 3,114	$ 3,969	$ 4,800	$ 3,902	$ 5,000	$ 200	4%
	602-4-4945-384	REFUSE	$ 2,915	$ 2,587	$ 3,575	$ 3,000	$ 3,354	$ 3,000	$ -	0%
	602-4-4945-385	NATURAL GAS	$ 49,921	$ 49,368	$ 83,601	$ 63,000	$ 83,593	$ 65,000	$ 2,000	3%
	602-4-4945-386	NATURAL GAS - DRYER	$ 8,891	$ 18,670	$ 24,895	$ 23,000	$ 25,646	$ 24,000	$ 1,000	4%
	602-4-4945-404	REPAIRS & MAINTENANC	$ 12,810	$ 6,222	$ 12,483	$ 22,500	$ 13,761	$ 11,000	$ (11,500)	-51%
	602-4-4945-408	VEHICLE MAINTENANCE	$ 724	$ 287	$ 2,681	$ 700	$ 581	$ 700	$ -	0%
	602-4-4945-410	RENTALS/LEASES/CONTR	$ 998	$ 1,285	$ 1,153	$ 1,500	$ 1,095	$ 1,500	$ -	0%
	602-4-4945-420	DEPRECIATION	$ 1,442,071	$ 1,521,344	$ 1,529,672	$ 1,519,739	$ 1,271,821	$ 1,519,739	$ -	0%
	602-4-4945-430	MISCELLANEOUS EXPENS	$ 39	$ 39	$ 55	$ -	$ 26	$ -	$ -	0%
	602-4-4945-431	CREDIT CARD EXPENSE	$ 7,485	$ 8,303	$ 9,000	$ 8,500	$ 12,733	$ 8,500	$ -	0%
	602-4-4945-433	DUES & SUBSCRIPTIONS	$ 47	$ 68	$ 122	$ 75	$ 30	$ 75	$ -	0%
	602-4-4945-434	LICENSE FEES/REGISTRAT	$ 8,859	$ 8,811	$ 9,059	$ 9,325	$ 9,163	$ 9,450	$ 125	1%
	602-4-4945-438	BAD DEBT EXPENSE	$ 703	$ 2,459	$ (956)	$ -	$ -	$ -	$ -	0%
	602-4-4945-450	TRAINING & SEMINARS	$ 2,203	$ 1,654	$ 2,579	$ 3,000	$ 2,782	$ 3,200	$ 200	7%
	602-4-4945-500	CAPITAL OUTLAY	$ 11,767	$ 2,255	$ -	$ -	$ -	$ -	$ -	0%
	602-4-4945-610	DEBT SERVICE-INTEREST	$ 947,272	$ 952,715	$ 956,650	$ 941,505	$ 937,755	$ 915,472	$ (26,033)	-3%
	602-4-4945-619	OTHER INTEREST EXPENS	$ 623	$ 69	$ 99	$ 100	$ 1,635	$ 100	$ -	0%
	602-4-4945-620	BOND ISSUANCE FEES	$ 8,910	$ 23,647	$ 4,058	$ 2,750	$ 9,497	$ 2,750	$ -	0%
		TOTAL EXPENDITURES	$ 3,535,460	$ 3,656,488	$ 3,844,653	$ 3,974,110	$ 3,586,050	$ 4,057,592	$ 83,482	2%

New Prague, Minnesota

A Tradition of Progress

NEW PRAGUE GOLF CLUB
2024 PROPOSED BUDGET REPORT

TABLE OF CONTENTS

Contents

MANAGEMENT STATEMENT

It is the goal of the New Prague Golf Club to provide a well maintained and affordable municipal golf facility for the residents of New Prague and surrounding areas. The NPGC strives to build a strong image within the community by offering quality services, programs and a facility able to host tournaments accessible to all.

FORECAST

The 2024 Golf Budget is projected to forecast the financial operation of the New Prague Golf Club. Golf revenue will realize an increase in revenue by $55,488 or 4.15% and an increase in expenses of $150,952 or 12.00% in 2024 compared to 2023.

REVENUE

The Golf Board and Golf Professionals Enterprise, LLC are increasing membership dues by $20/single, $30/couple, $50/family; Cart Fee's by $1 for 18 holes for the public.

EXPENSES

Personnel: There are two full-time employees in the Maintenance Department and there is a percentage of City administration staff wages in Golf Operations.

- Wages Full-time – Full-time wages reflect 4% COLA w/step adjustments (under the current compensation plan).
- Health Insurance – reflects a increase of 6.25% in premium for 2024.

Operating Expenses:

- <u>Golf Operations</u> in total, reflects an increase to expense of $36,611 or 8% from 2022 to 2023 budgeted expenses.
    - Employee Wages & Benefits reflects an increase of $3,322 or 4.21%
    - Operating Expenses reflects an increase of $26,934 or 7.27%
    - Debt Service Expense is increasing by $6,355

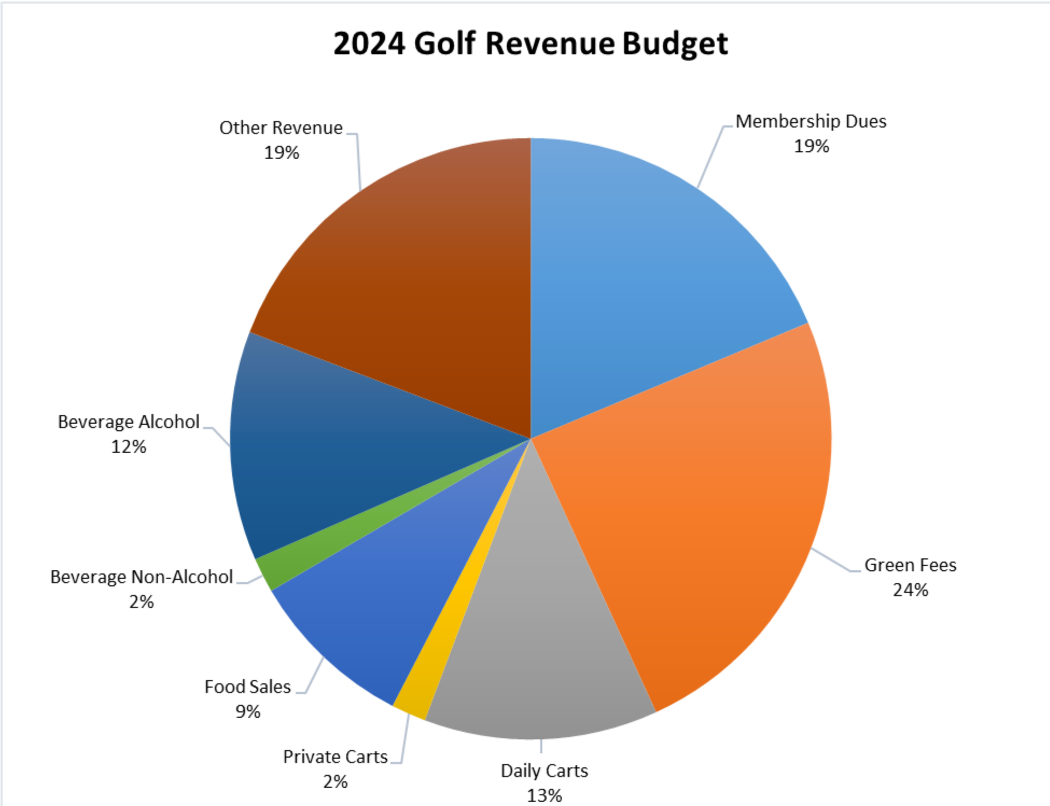
- <u>Food & Beverage</u> in total, reflects an increase to expense of $49,747 or 21.88% from 2022 to 2023
    - Employee Wages & Benefits reflects an increase of $25,490 or 35.06%
    - Operating Expenses reflect an increase of $24,257 or 15.68%

- <u>Maintenance</u> in total, reflects an increase to expense of $43,582 or 9.84% from 2022 to 2023.
    - Employee Wages & Benefits reflects an increase of $14,198 or 5.01%
    - Operating expense reflect an increase of $29,384 or 18.45%

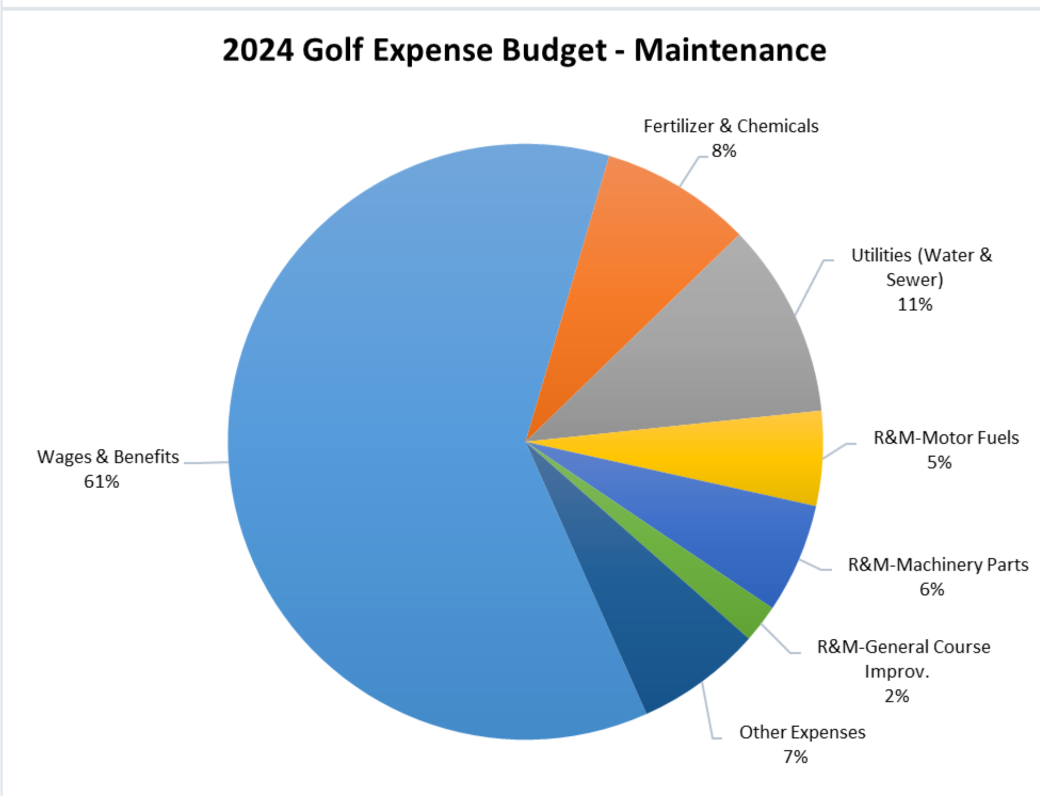
		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	PROJECTED 2024 BUDGET	2023-2024 $ Difference	2023-2024 % Difference
Golf Operations								
REVENUES								
603-3-0000-33426	PERA AID	$ 359	$296	$0	$ -	$ -	$ -	0.00%
603-3-0000-39101	SALE OF FIXED ASSETS	$0					$ -	
603-3-0000-39500	BOND PREMIUM AMORT.	$ 578	$ 577	$ 7,441	$ -	$ -	$ -	0.00%
603-3-4511-34710	EMPLOYEE GOLF PUNCH CARD	$ -	$ -	$ -	$ -		$ -	
603-3-4511-36210	INTEREST INCOME	$ 40	$ 73	$ 2,297	$ -	$ -	$ -	0.00%
603-3-4511-36221	ATM INCOME	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
603-3-4511-36240	REIMBURSEMENTS	$ 2,842	$ 2,511	$ 1,811	$ 500	$ 500	$ -	0.00%
603-3-4511-38040	MEMBERSHIP DUES	$ 207,644	$ 255,975	$ 236,782	$ 250,000	$ 306,000	$ 56,000	22.40%
603-3-4511-38041	ADDITIONAL FEES	$ 6,200	$ 8,195	$ 7,425	$ 8,000	$ 8,500	$ 500	6.25%
603-3-4511-38042	RENTALS	$ 915	$ 587	$ 356	$ 500	$ 500	$ -	0.00%
603-3-4511-38043	LESSONS	$ 1,421	$ 2,948	$ 2,269	$ 3,000	$ 2,500	$ (500)	(16.67%)
603-3-4511-38045	MISCELLANEOUS INCOME	$ 964	$ 1,306	$ 1,722	$ 1,500	$ -	$ (1,500)	(100.00%)
603-3-4511-38046	GOLF MERCHANDISE	$ 24,693	$ 33,942	$ 56,148	$ 55,000	$ 50,000	$ (5,000)	(9.09%)
603-3-4511-38047	CLOTHING	$ 16,471	$ 22,588	$ 14,266	$ 20,000	$ 20,000	$ -	0.00%
603-3-4511-38048	GREEN FEES	$ 323,419	$ 330,513	$ 330,284	$ 327,237	$ 304,459	$ (22,778)	(6.96%)
603-3-4511-38049	DAILY CART FEES	$ 140,232	$ 168,539	$ 186,309	$ 168,187	$ 214,727	$ 46,540	27.67%
603-3-4511-38050	PRIVATE CART FEES	$ 17,313	$ 22,452	$ 22,158	$ 25,000	$ 17,850	$ (7,150)	(28.60%)
603-3-4511-38051	DRIVING RANGE	$ 17,290	$ 17,465	$ 20,309	$ 19,000	$ 25,000	$ 6,000	31.58%
603-3-4511-38052	CLOTHING SPECIAL ORDER	$ 2,878	$ 8,538	$ 10,559	$ 8,000	$ 8,000	$ -	0.00%
603-3-4511-38053	PRIVATE CART REPAIRS	$ 2,405	$ 3,356	$ 2,640	$ 2,500	$ 4,000	$ 1,500	60.00%
TOTAL REVENUES		$ 765,664	$ 879,861	$ 902,776	$ 888,424	$ 962,036	$ 73,612	8.29%
Golf Operations								
EMPLOYEE WAGES & BENEFITS								
603-4-4511-101	WAGES FULL-TIME	$ 15,171	$ 15,943	$ 18,973	$ 19,550	$ 50,920	$ 31,370	160.46%
603-4-4511-102	WAGES OVERTIME	$ 20	$ -	$ 275	$ 250	$ 250	$ -	0.00%
603-4-4511-103	WAGES PART-TIME	$ 38,784	$ 47,750	$ 48,118	$ 50,000	$ 50,000	$ -	0.00%
603-4-4511-114A	UNEMPLOYMENT-PART-TIME	$ 44	$ -	$ 582	$ 117	$ 117	$ -	0.00%
603-4-4511-121	P E R A	$ 1,632	$ 2,087	$ 4,813	$ 2,510	$ 2,613	$ 103	4.10%
603-4-4511-122	F I C A	$ 4,055	$ 4,738	$ 4,845	$ 5,349	$ 9,953	$ 4,604	86.07%
603-4-4511-131	HEALTH INSURANCE	$ 3,636	$ 3,484	$ 3,493	$ 3,374	$ 3,572	$ 198	5.87%
603-4-4511-132	DENTAL INSURANCE	$ 258	$ 230	$ 230	$ 335	$ 362	$ 27	8.06%
603-4-4511-133	LIFE & LT DISABILITY INS.	$ 29	$ 27	$ 20	$ 19	$ 62	$ 43	226.32%
603-4-4511-151	WORKER'S COMP PREMIUMS	$ 471	$ 536	$ 883	$ 643	$ 651	$ 8	1.24%
TOTAL EMPLOYEE WAGES & BENEFITS		$ 64,100	$ 74,795	$ 82,233	$ 82,147	$ 118,500	$ 36,353	44.25%
							$ -	
OPERATING EXPENSES							$ -	
603-4-4511-207	COMPUTER SUPPORT SERVICES	$ 13,720	$ 11,318	$ 10,611	$ 10,302	$ 11,250	$ 948	9.20%
603-4-4511-210	SUPPLIES - GENERAL	$ 7,260	$ 5,674	$ 5,244	$ 6,000	$ 5,500	$ (500)	(8.33%)
603-4-4511-211	SUPPLIES - CLEANING	$ 1,083	$ 274	$ 334	$ 1,000	$ 500	$ (500)	(50.00%)
603-4-4511-212	MOTOR FUELS			$ 52		$ -	$ -	0.00%
603-4-4511-260	COGS - GOLF MERCHANDISE	$ 20,561	$ 25,474	$ 25,169	$ 30,000	$ 25,000	$ (5,000)	(16.67%)
603-4-4511-261	COGS - CLOTHING	$ 12,790	$ 16,052	$ 10,541	$ 14,290	$ 15,000	$ 710	4.97%
603-4-4511-262	COGS - CLOTHING SPECIAL ORDER	$ 2,910	$ 7,792	$ 9,237	$ 8,000	$ 8,000	$ -	0.00%
603-4-4511-264	SUPPLIES - OFFICE	$ 1,522	$ 1,854	$ 2,409	$ 2,200	$ 2,400	$ 200	9.09%
603-4-4511-265	DRIVING RANGE	$ 2,924	$ 4,062	$ 1,756	$ 7,000	$ 5,000	$ (2,000)	(28.57%)
603-4-4511-301	AUDIT	$ 4,755	$ 5,164	$ 4,983	$ 5,210	$ 5,250	$ 40	0.77%
603-4-4511-305	CIVIL LEGAL FEES	$ -	$ 697	$ 106	$ 750	$ 750	$ -	0.00%
603-4-4511-310	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 2,000	$ 150	$ (1,850)	
603-4-4511-318	HANDICAP SERVICES	$ 4,125	$ 4,932	$ 5,350	$ 5,000	$ 6,000	$ 1,000	20.00%
603-4-4511-310	PROF. FEES-CONSULTING	$ 1,756	$ 1,701	$ -	$ -	$ -	$ -	0.00%
603-4-4511-321	TELEPHONE	$ 6,295	$ 6,346	$ 7,539	$ 5,750	$ 7,600	$ 1,850	32.17%
603-4-4511-322	COMPUTER COMM/MAINT	$ 2,221	$ 2,334	$ 4,020	$ 2,137	$ 4,000	$ 1,863	87.18%
603-4-4511-323	POSTAGE	$ 704	$ 721	$ 840	$ 750	$ 900	$ 150	20.00%
603-4-4511-340	ADVERTISING & PUBLICATIONS	$ 901	$ 1,446	$ 1,635	$ 1,500	$ 1,500	$ -	0.00%
603-4-4511-341	PROMOTIONS	$ 3,406	$ 2,876	$ 2,201	$ 5,000	$ 4,500	$ (500)	(10.00%)
603-4-4511-369	PROPERTY/LIABILITY/AUTO INS	$ 15,509	$ 12,040	$ 11,834	$ 12,000	$ 12,662	$ 662	5.52%
603-4-4511-381	UTILITIES - ELECTRICITY	$ 20,475	$ 25,428	$ 21,359	$ 20,000	$ 21,000	$ 1,000	5.00%
603-4-4511-382	UTILITIES - WATER & SEWER	$ 4,415	$ 4,976	$ 4,567	$ 5,000	$ 5,000	$ -	0.00%
603-4-4511-383	UTILITIES - STORM SEWER	$ 6,247	$ 5,882	$ 5,882	$ 6,000	$ 6,000	$ -	0.00%
603-4-4511-384	UTILITIES - GARBAGE	$ 3,261	$ 3,676	$ 4,571	$ 3,750	$ 4,000	$ 250	6.67%
603-4-4511-385	UTILITIES - NATURAL GAS	$ 4,633	$ 5,169	$ 8,613	$ 7,000	$ 9,500	$ 2,500	35.71%
603-4-4511-401	CONTRACTED SERVICES	$ 73,419	$ 85,096	$ 90,096	$ 94,500	$ 100,170	$ 5,670	6.00%
603-4-4511-404	REPAIRS & MAINTENANCE	$ 5,286	$ 20,132	$ 12,459	$ 13,000	$ 13,000	$ -	0.00%
603-4-4511-411	EQUIPMENT RENTAL	$ 5,027	$ 6,281	$ 7,189	$ 5,000	$ 5,200	$ 200	4.00%
603-4-4511-412	TOURNAMENT FLEET RENTALS	$ 22,140	$ 7,477	$ 10,651	$ 10,000	$ 6,000	$ (4,000)	(40.00%)
603-4-4511-417	UNIFORMS	$ -	$ -	$ -	$ 500	$ -	$ (500)	(100.00%)
603-4-4511-418	PORTABLE TOILETS	$ 539	$ 1,869	$ 985	$ 1,100	$ 1,800	$ 700	63.64%
603-4-4511-420	DEPRECIATION	$ 118,236	$ 110,071	$ 94,797	$ 85,848	$ 84,000	$ (1,848)	(2.15%)
603-4-4511-430	MISCELLANEOUS EXPENSE	$ 244	$ 707	$ 97	$ 250	$ 250	$ -	0.00%
603-4-4511-431	CASH (OVER) SHORT	$ (175)	$ (544)	$ 4,377	$ -	$ -	$ -	0.00%
603-4-4511-432	PRIOR PERIOD ADJUSTMENTS			$ -		$ -	$ -	0.00%
603-4-4511-433	DUES & SUBSCRIPTIONS	$ 1,482	$ 803	$ 938	$ 1,000	$ 1,000	$ -	0.00%
603-4-4511-437	CREDIT CARD FEES	$ 18,841	$ 23,722	$ 29,724	$ 24,000	$ 29,000	$ 5,000	20.83%
603-4-4511-438	BAD DEBT EXPENSE	$ -	$ -	$ -	$ 250	$ 250	$ -	0.00%
603-4-4511-439	LOSS ON SALE			$ -		$ -	$ -	0.00%
603-4-4511-450	TRAINING & SEMINARS	$ -		$ 268		$ -	$ -	0.00%
603-4-4511-460	LICENSE FEES/REGISTRATION	$ 169	$ 100	$ 119	$ 1,100	$ 1,000	$ (100)	(9.09%)
603-4-4511-500	CAPITAL OUTLAY	$ 777	$ -	$ -	$ -	$ -	$ -	0.00%
603-4-4511-611	INTEREST EXPENSE	$ 11,603	$ 11,944	$ 9,843	$ 15,105	$ 10,399	$ (4,706)	(31.16%)
603-4-4511-620	BOND ISSUANCE FEES	$ 5,047	$ -	$ 5,164	$ -	$ 6,000	$ 6,000	0.00%
TOTAL OPERATING EXPENSES		$ 404,108	$ 423,546	$ 415,561	$ 412,292	$ 419,531	$ 7,239	1.76%

						PROJECTED		
		2020	2021	2022	2023	2024	2023-2024	2023-2024
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	$ Difference	% Difference
Food & Beverage								
REVENUES								
603-3-4512-38044	FACILITY FEES	$ 595	$ 4,138	$ 6,879	$ 3,500	$ 6,000	$ 2,500	71.43%
603-3-4512-38045	GRATUITIES	$ 1,533	$ 6,189	$ 10,676	$ 7,800	$ 11,000	$ 3,200	41.03%
603-3-4512-38140	FOOD SALES	$ 64,309	$ 108,539	$ 145,849	$ 120,000	$ 150,000	$ 30,000	25.00%
603-3-4512-38141	BEVERAGE NON-ALCOHOL	$ 19,940	$ 25,297	$ 25,940	$ 25,000	$ 28,000	$ 3,000	12.00%
603-3-4512-38142	BEVERAGE ALCOHOL	$ 125,166	$ 181,805	$ 176,540	$ 165,000	$ 185,000	$ 20,000	12.12%
603-3-4512-38143	SUNDRIES	$ 5,028	$ 6,469	$ 6,303	$ 6,500	$ 9,000	$ 2,500	38.46%
TOTAL REVENUES		$ 216,571	$ 332,437	$ 372,186	$ 327,800	$ 389,000	$ 61,200	18.67%
EMPLOYEE WAGES & BENEFITS								
603-4-4512-102	WAGES OVER-TIME	$ 3	$ 763	$ 1,570		$ -	$ -	
603-4-4512-103	WAGES PART-TIME	$ 56,893	$ 81,133	$ 94,831	$ 80,000	$ 101,270	$ 21,270	26.59%
603-4-4512-104	GRATUITIES	$ 1,533	$ 6,189	$ 10,596	$ 7,800	$ 11,000	$ 3,200	41.03%
603-4-4512-113	EMPLOYEE BENEFITS			$ -		$ -	$ -	0.00%
603-4-4512-114	UNEMPLOYMENT BENEFITS			$ -		$ -	$ -	0.00%
603-4-4512-121	P E R A	$ 1,834	$ 3,070	$ 3,888	$ 3,200	$ 9,206	$ 6,006	187.69%
603-4-4512-122	F I C A	$ 4,564	$ 6,616	$ 8,093	$ 6,500	$ 9,431	$ 2,931	45.09%
603-4-4512-151	WORKERS COMPENSATION	$ 372	$ 436	$ 864	$ 700	$ 917	$ 217	31.00%
TOTAL EMPLOYEE WAGES & BENEFITS		$ 65,199	$ 98,207	$ 119,842	$ 98,200	$ 131,824	$ 33,624	34.24%
OPERATING EXPENSES								
603-4-4512-210	SUPPLIES - GENERAL	$ 10,063	$ 15,178	$ 20,252	$ 15,000	$ 18,000	$ 3,000	20.00%
603-4-4512-217	TOWELS/LINENS	$ 3,763	$ 8,430	$ 7,337	$ 6,000	$ 7,500	$ 1,500	25.00%
603-4-4512-251	COGS - ALCOHOL	$ 42,471	$ 60,355	$ 58,960	$ 53,000	$ 60,000	$ 7,000	13.21%
603-4-4512-254	COGS - BEV NON-ALCOHOL	$ 16,086	$ 20,045	$ 17,809	$ 20,110	$ 22,000	$ 1,890	9.40%
603-4-4512-259	COGS - FOOD	$ 37,380	$ 64,205	$ 77,731	$ 66,000	$ 80,000	$ 14,000	21.21%
603-4-4512-262	COGS - SUNDRIES	$ 2,910	$ 8,062	$ 9,540	$ 8,000	$ 7,470	$ (530)	(6.63%)
603-4-4512-263	EXPIRED GOODS	$ 135	$ 508	$ 435	$ 800	$ 500	$ (300)	(37.50%)
603-4-4512-340	ADVERTISING & PUBLICATIONS			$ -			$ -	0.00%
603-4-4512-365	INSURANCE DEDUCTIBLE	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
603-4-4512-404	REPAIRS & MAINTENANCE	$ 7,369	$ 1,291	$ 658	$ 3,000	$ 4,000	$ 1,000	33.33%
603-4-4512-415	EQUIPMENT RENTAL	$ 3,367	$ 3,083	$ 2,451	$ 3,000	$ 2,500	$ (500)	(16.67%)
603-4-4512-417	UNIFORMS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
603-4-4512-430	MISCELLANEOUS EXPENSE	$ -	$ -	$ 39	$ -	$ 2,000	$ 2,000	0.00%
603-4-4512-460	LICENSE FEES/REGISTRATION	$ 3,695	$ 2,246	$ 4,221	$ 4,000	$ 4,500	$ 500	12.50%
603-4-4512-500	CAPITAL OUTLAY	$ 6,953	$ -	$ 3,661	$ -	$ 10,000	$ 10,000	0.00%
TOTAL OPERATING EXPENSES		*$ 134,192*	*$ 183,403*	*$ 203,094*	*$ 178,910*	*$ 218,470*	$ 39,560	22.11%
TOTAL WAGES, BENEFITS AND OPERATING EXPENSES		***$ 199,391***	***$ 281,610***	***$ 322,936***	***$ 277,110***	***$ 350,294***	$ 73,184	26.41%

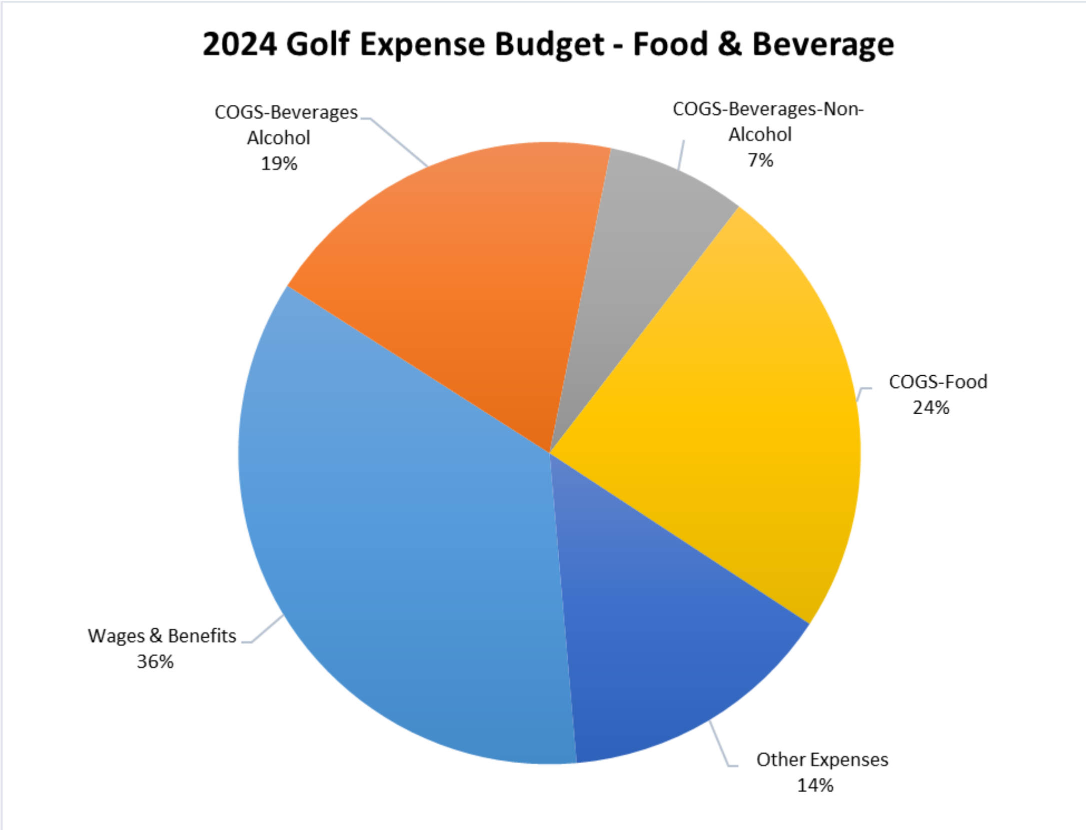
		2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	PROJECTED 2024 BUDGET	2023-2024 $ Difference	2023-2024 % Difference
Maintenance								
EMPLOYEE WAGES & BENEFITS								
603-4-4513-101	WAGES FULL-TIME	$ 136,146	$ 152,399	$ 169,276	$ 172,470	$ 182,506	$ 10,036	5.82%
603-4-4513-102	WAGES OVERTIME	$ 1,837	$ 2,295	$ 1,514	$ 1,000	$ 1,000	$ -	0.00%
603-4-4513-103	WAGES PART-TIME	$ 63,985	$ 66,419	$ 68,900	$ 72,000	$ 80,000	$ 8,000	11.11%
603-4-4513-113	EMPLOYEE BENEFITS	$ 544	$ 550	$ 590	$ 760	$ 760	$ -	0.00%
603-4-4513-114	UNEMPLOYMENT-FULL-TIME	$ 3,467	$ -	$ 1,945	$ 2,546	$ 2,546	$ -	0.00%
603-4-4513-115	VACATION ACCRUAL	$ 1,987	$ 2,461	$ 550	$ -	$ -	$ -	0.00%
603-4-4513-121	P E R A	$ 10,230	$ 13,942	$ 15,243	$ 12,935	$ 14,324	$ 1,389	10.74%
603-4-4513-122	F I C A	$ 14,799	$ 17,098	$ 17,521	$ 18,836	$ 20,276	$ 1,440	7.64%
603-4-4513-129	GERF Change	$ (7,893)	$ (1,589)	$ -		$ -	$ -	0.00%
603-4-4513-131	HEALTH INSURANCE	$ 11,722	$ 12,747	$ 13,446	$ 12,590	$ 13,312	$ 722	5.73%
603-4-4513-132	DENTAL INSURANCE	$ 432	$ 472	$ 472	$ 1,799	$ 1,796	$ (3)	(0.17%)
603-4-4513-133	LIFE & LT DISABILITY	$ 235	$ 268	$ 186	$ 156	$ 525	$ 369	236.54%
603-4-4513-135	OPEB EXPENSE	$ (577)	$ 475	$ -		$ -	$ -	0.00%
603-4-4513-151	WORKER'S COMPENSATION	$ 2,302	$ 2,187	$ 3,769	$ 2,556	$ 2,663	$ 107	4.19%
TOTAL EMPLOYEE WAGES & BENEFITS		*$ 239,216*	*$ 269,724*	*$ 293,410*	*$ 297,648*	*$ 319,708*	$ 22,060	7.41%
OPERATING EXPENSES								
603-4-4513-210	SUPPLIES - GENERAL	$ 2,153	$ 2,579	$ 8,363	$ 6,000	$ 6,000	$ -	0.00%
603-4-4513-212	MOTOR FUELS	$ 13,190	$ 15,750	$ 26,783	$ 25,000	$ 25,000	$ -	0.00%
603-4-4513-216	FERTILIZER & CHEMICALS	$ 34,213	$ 25,347	$ 29,500	$ 40,000	$ 40,000	$ -	0.00%
603-4-4513-221	R & M - MACHINERY PARTS	$ 22,577	$ 31,096	$ 27,463	$ 29,000	$ 30,000	$ 1,000	3.45%
603-4-4513-222	R & M - IRRIGATION	$ 10,383	$ 6,182	$ 5,651	$ 10,000	$ 15,000	$ 5,000	50.00%
603-4-4513-231	SAFETY EQUIP & TRAINING	$ 751	$ 780	$ 1,267	$ 684	$ 800	$ 116	16.96%
603-4-4513-247	R & M - COURSE GEN IMPROV	$ 13,331	$ 9,657	$ 3,340	$ 12,000	$ 15,000	$ 3,000	25.00%
603-4-4513-441	SPECIAL PROJECTS	$ -	$ -	$ -	$ 10,000	$ -	$ (10,000)	(100.00%)
603-4-4513-330	TRAVEL, CONF, MILEAGE	$ 327	$ -	$ 413	$ 500	$ 500	$ -	0.00%
603-4-4513-365	INSURANCE DEDUCTIBLE	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
603-4-4513-381	ELECTRIC	$ 990	$ 1,366	$ 1,222	$ 1,400	$ 1,400	$ -	0.00%
603-4-4513-382	UTILITIES-WATER & SEWER	$ 40,956	$ 56,849	$ 62,717	$ 50,000	$ 62,000	$ 12,000	24.00%
603-4-4513-404	REPAIRS & MAINTENANCE	$ 472	$ 1,200	$ 1,724	$ 1,200	$ 1,750	$ 550	45.83%
603-4-4513-405	R & M - PRIVATE CART REPAIRS	$ 1,086	$ 2,598	$ 2,319	$ 2,600	$ 3,500	$ 900	34.62%
603-4-4513-417	UNIFORMS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
603-4-4513-430	MISCELLANEOUS EXPENSE	$ 17	$ 228	$ 390	$ 300	$ -	$ (300)	(100.00%)
603-4-4513-500	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
TOTAL OPERATING EXPENSES		*$ 140,446*	*$ 153,632*	*$ 171,153*	*$ 188,684*	*$ 200,950*	$ 12,266	6.50%
TOTAL WAGES, BENEFITS AND OPERATING EXPENSES		379,662	423,356	464,563	486,332	520,658	$ 34,326	7.06%
FUND TOTAL REVENUES		$ 982,235	$ 1,212,298	$ 1,274,962	$ 1,216,224	$ 1,351,036	$ 134,812	11.08%
FUND TOTAL EXPENSES		$ 1,047,261	$ 1,203,307	$ 1,285,294	$ 1,257,881	$ 1,408,983	$ 151,102	12.01%
REVENUE OVER/(UNDER) EXPENSES		$ (65,026)	$ 8,991	$ (10,332)	$ (41,657)	$ (57,947)	$ (16,290)	39.11%
Transfer In		$ 121,270	$ 121,270	$ 121,270	$ 121,270	$ 41,946		
Debt Payments		$ (149,976)	$ (149,976)	$ (91,910)	$ (119,460)	$ (64,000)		
REVENUE OVER/(UNDER) EXPENSES W/TRF IN & DEBT PYMTS		$ (93,732)	$ (19,715)	$ 19,028	$ (39,847)	$ (80,001)		
Add Back Depreciation		$ 118,236	$ 110,071	$ 94,797	$ 85,848	$ 84,000		
REVENUE OVER/(UNDER) EXPENSES ADDING BACK DEPRECIA		$ 24,504	$ 90,356	$ 113,825	$ 46,001	**$ 3,999**		

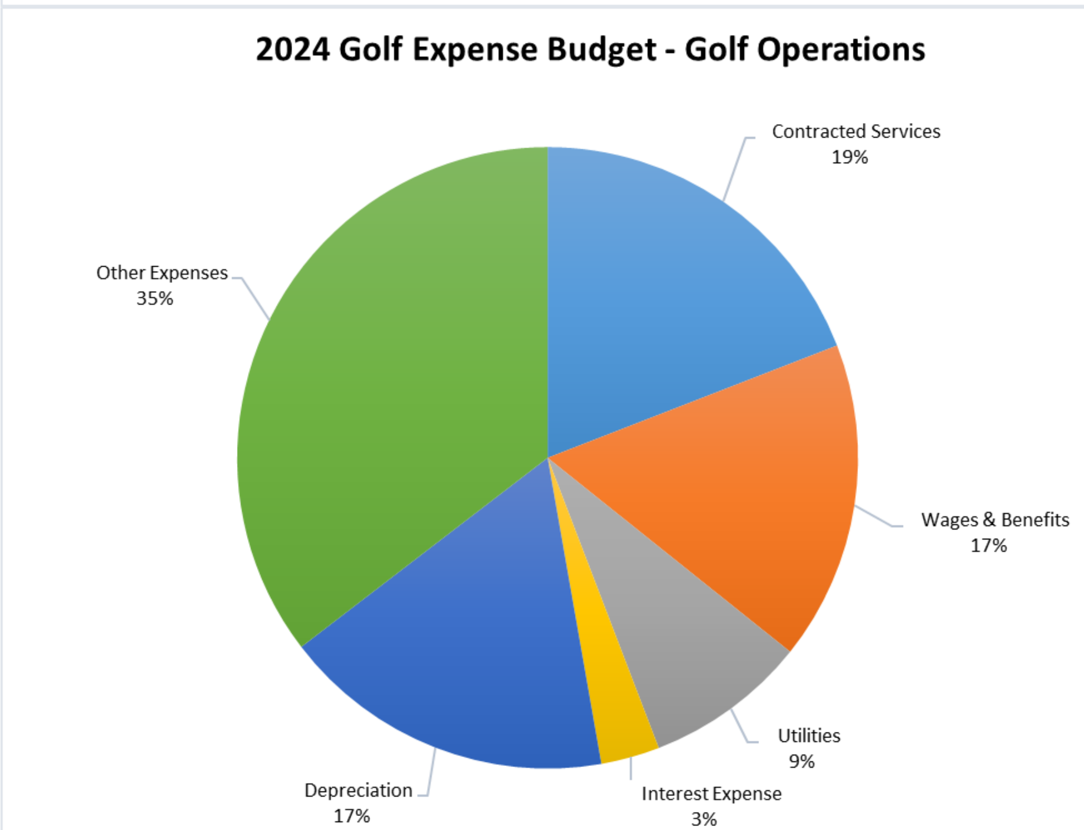


2024 Golf Revenue Budget
Membership Dues 19%
Green Fees 24%
Daily Carts 13%
Private Carts 2%
Food Sales 9%
Beverage Non-Alcohol 2%
Beverage Alcohol 12%
Other Revenue 19%



2024 Golf Expense Budget - Maintenance
Fertilizer & Chemicals 8%
Utilities (Water & Sewer) 11%
R&M-Motor Fuels 5%
R&M-Machinery Parts 6%
R&M-General Course Improv. 2%
Other Expenses 7%
Wages & Benefits 61%


2024 Golf Expense Budget - Food & Beverage
COGS-Beverages Alcohol 19%
COGS-Beverages-Non-Alcohol 7%
COGS-Food 24%
Wages & Benefits 36%
Other Expenses 14%

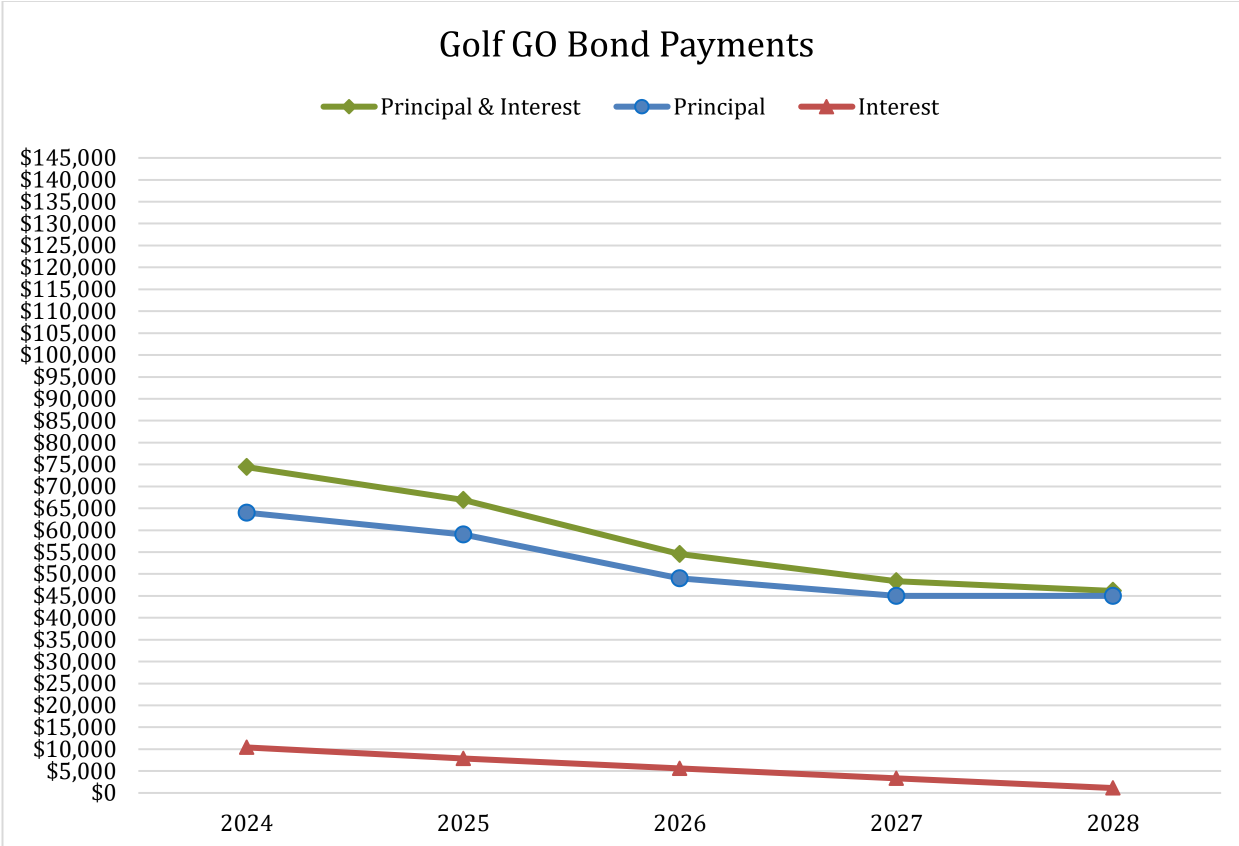

2024 Golf Expense Budget - Golf Operations
Contracted Services 19%
Other Expenses 35%
Wages & Benefits 17%
Utilities 9%
Depreciation 17%
Interest Expense 3%

NEW PRAGUE MUNICIPAL GOLF CLUB

Outstanding Debt Issues

2024-2028

Debt Issue Obligations	**2024**		**2025**		**2026**		**2027**		**2028**	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016-Refinancing Remodel Bond $198,400										
2011 G.O. Bond -$105,000 Capital Equipment Certificate										
2012 G.O. Bond -120,000 Capital Equipment Certificate										
2013 G.O. Bond-$140,000 Capital Equipment Certificate										
2014 G.O. Bond ($50,000) Capital Equipment Certificate	$ 5,000	$63								
2015 G.O. Bond ($85,000) Capital Equipment Certificate	$10,000	$375	$10,000	$125						
2016 G.O. Bond ($74,000) Capital Equipment Certificate	$9,000	$461	$9,000	$277	$9,000	$92				
2017 General Fund Loan ($125,800)										
2018 General Fund Loan ($56,250)										
2020 Refunding of 2012A, 2013A										
2022 G.O. Bond ($210,000) Capital Equipment Certificate	$40,000	$9,500	$40,000	$7,500	$40,000	$5,500	$45,000	$3,375	$45,000	$1,125
Total Annual P/I Payments	$ 64,000	$10,399	$ 59,000	$ 7,902	$ 49,000	$ 5,592	$ 45,000	$ 3,375	$ 45,000	$ 1,125
	$74,399		**$66,902**		**$54,592**		**$48,375**		**$46,125**	
Transfer from General Fund **** Amount for FY24 and forward is part of the budgeting process***	41,946									
Impact to Golf Fund	$(32,453)	$ -	$ (66,902)	$ -	$ (54,592)		$ (48,375)		$ (46,125)	



Golf GO Bond Payments
Principal & Interest
Principal
Interest
$145,000
$140,000
$135,000
$130,000
$125,000
$120,000
$115,000
$110,000
$105,000
$100,000
$95,000
$90,000
$85,000
$80,000
$75,000
$70,000
$65,000
$60,000
$55,000
$50,000
$45,000
$40,000
$35,000
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$0
2024
2025
2026
2027
2028

Green Fees

Item #	Description	Rounds (Thru 8/31/2023)	Sales (Thru 8/31/2023)	Sales/Round	% of Total	2024 Projected Rds	2024 Proj. Green Fees
1001	Wd 18-hole Greens Fee	101	$ 3,217.35	$ 31.85	0.45%	135	$4,295.34
1005	Wd 9-hole Greens Fee	362	$ 8,024.11	$ 22.17	1.61%	483	$10,712.62
1006	We 9-hole Greens Fee	37	$ 879.90	$ 23.78	0.16%	49	$1,174.71
1007	Raincheck Redemmed	-		$ -	0.00%	-	$0.00
1014	Wd member round	-		$ -	0.00%	-	$0.00
1015	We member round	10,535		$ -	46.88%	14,065	$0.00
1016	PGA Comp Round	40		$ -	0.18%	53	$0.00
1017	Junior 18-hole Greens Fee	797	$ 14,896.92	$ 18.69	3.55%	1,064	$19,888.19
1018	Junior 9-hole Greens fee	1,426	$ 12,127.17	$ 8.50	6.35%	1,904	$16,190.43
1019	Senior 9-hole green fees	2,425	$ 37,037.51	$ 15.27	10.79%	3,238	$49,447.08
1020	Senior 18-hole green fees	4,059	$ 105,779.80	$ 26.06	18.06%	5,419	$141,221.75
1021	We 18-hole greens fee	894	$ 31,800.06	$ 35.57	3.98%	1,194	$42,454.80
1052	Punch Card			$ -	0.00%	-	$0.00
1452	Open Greens fee			$ -	0.00%	-	$0.00
1522	PGA Test drive greens fee	30	$ 44.00	$ 1.47	0.13%	40	$58.74
1568	Reciprocal fee	191	$ 3,308.18	$ 17.32	0.85%	255	$4,416.60
1600	Event greens fee 18-hole	732	$ 25,481.58	$ -	3.26%	977	$0.00
1804	Punch card round			$ -	0.00%	-	$0.00
2148	Wd 18-holes 2 for1 w/cart special			$ -	0.00%	-	$0.00
2149	We 18-hole 2 for 1 w/cart special			$ -	0.00%	-	$0.00
2150	Wd 9-holes 2 for 1 w/cart Special			$ -	0.00%	-	$0.00
2215	Minnestoa Golf Card			$ -	0.00%	-	$0.00
2222	Guest Pass redeemed			$ -	0.00%	-	$0.00
2348	Greens fee - Open	1	$ 40.00	$ 40.00	0.00%	1	$53.40
2395	Senior Player Pass			$ -	0.00%	-	$0.00
2418	Donated rounds	168		$ -	0.75%	224	$0.00
2443	Senior Special			$ -	0.00%	-	$0.00
2476	Senior Group Specials			$ -	0.00%	-	$0.00
2629	Golf now rounds			$ -	0.00%	-	$0.00
3106	Couples League			$ -	0.00%	-	$0.00
3276	Practice Round			$ -	0.00%	-	$0.00
3406	Test Drive round			$ -	0.00%	-	$0.00
3533	$25 special rate			$ -	0.00%	-	$0.00
3596	PCC greens fee - 18	626	$ 6,413.25	$ 10.24	2.79%	836	$8,562.04
3597	PCC greens fee - 9	47	$ 10.00	$ 0.21	0.21%	63	$13.35
3707	Reciprocal Fee - 9 hole			$ -	0.00%	-	$0.00
1870	Golf Course Usage - NP Golf Teams			$ -	0.00%	-	$0.00
		22,471	$ 249,059.83		100.00%	30,000	$ 298,489.05

2011 - 2024 NEW PRAGUE CONTRACTUAL AGREEMENTS

GOLF MANAGEMENT ENTERPRISES, LLC

CONTRACT YEAR	CONTRACT BASE FEE		ADDITIONAL ADJUSTMENT	INCENTIVE PAYMENT	TOTAL COMPENSATION	$ Difference	% Difference
2011*	$55,000		0	0	$55,000		
2012	$83,000	(1)	0	$9,562.80	$92,562.80	$28,000	50.9%
2013	$88,000		0	0	$88,000	$5,000	6.0%
2014	$89,760		$880	$7,913.85	$98,553.85	$1,760	2.0%
2015	$114,760	(2)	0	$1,898.78	$116,658.78	$25,000	27.9%
2016	$119,760		0	0	$119,760	$5,000	4.4%
2017	$130,000		0	0	$130,000	$10,240	8.6%
2018	$130,000		0	"tbd"	$130,000	$0	0.0%
2019	$130,000		0	"tbd"	$130,000	$0	0.0%

GOLF PROFESSIONAL ENTERPRISES, LLC

CONTRACT YEAR	CONTRACT BASE FEE		ADDITIONAL ADJUSTMENT	INCENTIVE PAYMENT	TOTAL COMPENSATION	$ Difference	% Difference
2020	$73,333		0	0	$73,333		
2021	$85,000		0	0	$85,000	$11,667	15.9%
2022	$90,000		0	0	$90,000	$5,000	5.88%
2023	$94,500		0	0	$94,500	$4,500	5.00%
2024	$100,170	(3)	0	0	$100,170	$5,670	6.00%

** 11 months*

(1) - Beginning in 2012, $13,00 in part-time wages for the City was moved into GME contract base fee

(2) - City increased the GME Contract for F&B/GO employee

(3) - Proposed by Golf Board

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
GOLF REVENUE	603-3-0000-33439	PERA PENSION OTHER RE	$ 359	$ 296	$ 1,180	$ -	$ -	$ -	$ -	0%
	603-3-0000-39500	BOND PREMIUM AMORT	$ 578	$ 577	$ 7,441	$ -	$ -	$ -	$ -	0%
	603-3-4511-34710	EMPLOYEE GOLF PUNCH	$ -	$ -	$ -	$ -	$ 2,334	$ -	$ -	0%
	603-3-4511-36210	INTEREST INCOME	$ 40	$ 73	$ 2,297	$ -	$ 5,166	$ -	$ -	0%
	603-3-4511-36230	CONTRIBUTIONS AND DC	$ -	$ -	$ -	$ -	$ 1,283	$ -	$ -	0%
	603-3-4511-36240	REIMBURSEMENTS	$ 2,842	$ 2,511	$ 1,811	$ 500	$ 420	$ 500	$ -	0%
	603-3-4511-38040	MEMBERSHIP DUES	$ 207,644	$ 255,975	$ 236,782	$ 250,000	$ 297,401	$ 306,000	$ 56,000	22%
	603-3-4511-38041	ADDITIONAL FEES	$ 6,200	$ 8,195	$ 7,425	$ 8,000	$ 8,270	$ 8,500	$ 500	6%
	603-3-4511-38042	RENTALS	$ 915	$ 587	$ 356	$ 500	$ 100	$ 500	$ -	0%
	603-3-4511-38043	LESSONS	$ 1,421	$ 2,948	$ 2,269	$ 3,000	$ -	$ 2,500	$ (500)	-17%
	603-3-4511-38045	MISCELLANEOUS INCOM	$ 964	$ 1,306	$ 8,667	$ 1,500	$ 1,137	$ -	$ (1,500)	-100%
	603-3-4511-38046	GOLF MERCHANDISE	$ 24,693	$ 33,942	$ 56,148	$ 55,000	$ 39,387	$ 50,000	$ (5,000)	-9%
	603-3-4511-38047	CLOTHING	$ 16,471	$ 22,588	$ 14,266	$ 20,000	$ 25,251	$ 20,000	$ -	0%
	603-3-4511-38048	GREEN FEES	$ 323,419	$ 330,513	$ 330,284	$ 327,237	$ 347,173	$ 304,459	$ (22,778)	-7%
	603-3-4511-38049	DAILY CART FEES	$ 140,232	$ 168,539	$ 186,309	$ 168,187	$ 206,476	$ 214,727	$ 46,540	28%
	603-3-4511-38050	PRIVATE CART FEES	$ 17,313	$ 22,452	$ 22,158	$ 25,000	$ 14,445	$ 17,850	$ (7,150)	-29%
	603-3-4511-38051	DRIVING RANGE	$ 17,290	$ 17,465	$ 20,309	$ 19,000	$ 24,376	$ 25,000	$ 6,000	32%
	603-3-4511-38052	SPECIAL ORDER-MERCHA	$ 2,878	$ 8,538	$ 10,559	$ 8,000	$ 8,904	$ 8,000	$ -	0%
	603-3-4511-38053	PRIVATE CART REPAIRS	$ 2,405	$ 3,356	$ 2,640	$ 2,500	$ 6,245	$ 4,000	$ 1,500	60%
	603-3-4511-39200	OPERATING TRANSFER IN	$ 141,529	$ 121,270	$ 121,270	$ 121,270	$ 60,635	$ 41,946	$ (79,324)	-65%
	603-3-4512-38044	FACILITY FEES	$ 595	$ 4,138	$ 6,879	$ 3,500	$ 6,112	$ 6,000	$ 2,500	71%
	603-3-4512-38045	GRATUITIES	$ 1,533	$ 6,189	$ 10,676	$ 7,800	$ 11,235	$ 11,000	$ 3,200	41%
	603-3-4512-38140	FOOD SALES	$ 64,309	$ 108,539	$ 145,849	$ 120,000	$ 156,452	$ 150,000	$ 30,000	25%
	603-3-4512-38141	BEVERAGE NON-ALCOHC	$ 19,940	$ 25,297	$ 25,940	$ 25,000	$ 29,649	$ 28,000	$ 3,000	12%
	603-3-4512-38142	BEVERAGE ALCOHOL	$ 125,166	$ 181,805	$ 176,540	$ 165,000	$ 193,837	$ 185,000	$ 20,000	12%
	603-3-4512-38143	SUNDRIES	$ 5,028	$ 6,469	$ 6,303	$ 6,500	$ 9,719	$ 9,000	$ 2,500	38%
		TOTAL REVENUES	$ 1,123,765	$ 1,333,567	$ 1,404,358	$ 1,337,494	$ 1,456,008	$ 1,392,982	$ 55,488	4%

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
GOLF EXPENDITURES	603-4-4511-101	WAGES FULL-TIME-	$ 15,171	$ 15,943	$ 18,973	$ 19,550	$ 16,169	$ 50,920	$ 31,370	160%
	603-4-4511-102	WAGES OVERTIME	$ 20	$ -	$ 275	$ 250	$ 507	$ 250	$ -	0%
	603-4-4511-103	WAGES PART-TIME	$ 38,784	$ 47,750	$ 48,118	$ 50,000	$ 57,150	$ 50,000	$ -	0%
	603-4-4511-113	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 117	$ -	$ 117	$ -	0%
	603-4-4511-114	UNEMPLOYMENT BENEF	$ 44	$ -	$ 582	$ -	$ -	$ -	$ -	0%
	603-4-4511-121	EMPLOYER CONT. P E R A	$ 1,632	$ 2,087	$ 4,813	$ 2,510	$ 2,775	$ 2,613	$ 103	4%
	603-4-4511-122	EMPLOYER CONT. F I C A	$ 4,055	$ 4,738	$ 4,845	$ 5,349	$ 5,588	$ 9,953	$ 4,604	86%
	603-4-4511-131	HEALTH INSURANCE	$ 3,636	$ 3,484	$ 3,493	$ 3,374	$ 3,609	$ 3,572	$ 198	6%
	603-4-4511-132	DENTAL INSURANCE	$ 258	$ 230	$ 230	$ 335	$ 342	$ 362	$ 27	8%
	603-4-4511-133	LIFE & S-T DISABILITY	$ 29	$ 27	$ 20	$ 19	$ 60	$ 62	$ 43	226%
	603-4-4511-151	WORKER'S COMP INSURA	$ 471	$ 536	$ 883	$ 643	$ 765	$ 651	$ 8	1%
	603-4-4511-207	COMPUTER SUPPORT SEI	$ 13,720	$ 11,318	$ 10,611	$ 10,302	$ 10,437	$ 11,250	$ 948	9%
	603-4-4511-210	SUPPLIES - GENERAL	$ 7,260	$ 5,674	$ 5,244	$ 6,000	$ 4,722	$ 5,500	$ (500)	-8%
	603-4-4511-211	SUPPLIES - CLEANING	$ 1,083	$ 274	$ 334	$ 1,000	$ 243	$ 500	$ (500)	-50%
	603-4-4511-212	MOTOR FUELS	$ -	$ -	$ 52	$ -	$ -	$ -	$ -	0%
	603-4-4511-260	COGS - GOLF MERCHAND	$ 20,561	$ 25,474	$ 25,169	$ 30,000	$ 23,479	$ 25,000	$ (5,000)	-17%
	603-4-4511-261	COGS - CLOTHING	$ 12,790	$ 16,052	$ 10,541	$ 14,290	$ 18,038	$ 15,000	$ 710	5%
	603-4-4511-262	COGS - SPECIAL ORDER	$ 2,910	$ 7,792	$ 9,237	$ 8,000	$ 9,055	$ 8,000	$ -	0%
	603-4-4511-264	SUPPLIES - OFFICE	$ 1,522	$ 1,854	$ 2,409	$ 2,200	$ 2,160	$ 2,400	$ 200	9%
	603-4-4511-265	DRIVING RANGE	$ 2,924	$ 4,062	$ 1,756	$ 7,000	$ 7,387	$ 5,000	$ (2,000)	-29%
	603-4-4511-301	AUDIT	$ 4,755	$ 5,164	$ 4,983	$ 5,210	$ 5,170	$ 5,250	$ 40	1%
	603-4-4511-305	CIVIL LEGAL FEES	$ -	$ 697	$ 106	$ 750	$ 89	$ 750	$ -	0%
	603-4-4511-310	PROFESSIONAL SERVICES	$ 1,756	$ 1,701	$ -	$ 2,000	$ 122	$ -	$ (2,000)	-100%
	603-4-4511-318	HANDICAP SERVICES	$ 4,125	$ 4,932	$ 5,350	$ 5,000	$ 5,970	$ 6,000	$ 1,000	20%
	603-4-4511-319	PROF. FEES - CONSULTIN	$ -	$ -	$ -	$ -	$ 114	$ -	$ -	0%
	603-4-4511-321	TELEPHONE / CABLE	$ 6,295	$ 6,346	$ 7,539	$ 5,750	$ 6,321	$ 7,600	$ 1,850	32%
	603-4-4511-322	COMPUTER COMM/MAII	$ 2,221	$ 2,334	$ 4,020	$ 2,137	$ 3,486	$ 4,000	$ 1,863	87%
	603-4-4511-323	POSTAGE	$ 704	$ 721	$ 840	$ 750	$ 887	$ 900	$ 150	20%
	603-4-4511-340	ADVERTISING & PUBLICA	$ 901	$ 1,446	$ 1,635	$ 1,500	$ 564	$ 1,500	$ -	0%
	603-4-4511-341	PROMOTION	$ 3,406	$ 2,876	$ 2,201	$ 5,000	$ 4,150	$ 4,500	$ (500)	-10%
	603-4-4511-369	INSURANCES	$ 15,509	$ 12,040	$ 11,834	$ 12,000	$ 14,393	$ 12,662	$ 662	6%
	603-4-4511-381	ELECTRIC	$ 20,475	$ 25,428	$ 21,359	$ 20,000	$ 20,800	$ 21,000	$ 1,000	5%
	603-4-4511-382	WATER/SEWER	$ 4,415	$ 4,976	$ 4,567	$ 5,000	$ 4,938	$ 5,000	$ -	0%
	603-4-4511-383	STORM SEWER UTILITIES	$ 6,247	$ 5,882	$ 5,882	$ 6,000	$ 5,489	$ 6,000	$ -	0%
	603-4-4511-384	REFUSE	$ 3,261	$ 3,676	$ 4,571	$ 3,750	$ 3,824	$ 4,000	$ 250	7%
	603-4-4511-385	NATURAL GAS	$ 4,633	$ 5,169	$ 8,613	$ 7,000	$ 7,495	$ 9,500	$ 2,500	36%
	603-4-4511-401	CONTRACTED SERVICES	$ 73,419	$ 85,096	$ 90,096	$ 94,500	$ 86,726	$ 100,170	$ 5,670	6%
	603-4-4511-404	REPAIRS & MAINTENANC	$ 5,286	$ 20,132	$ 12,459	$ 13,000	$ 13,576	$ 13,000	$ -	0%
	603-4-4511-411	EQUIPMENT RENTAL	$ 5,027	$ 6,281	$ 7,189	$ 5,000	$ 5,965	$ 5,200	$ 200	4%
	603-4-4511-412	TOURNAMENT FLEET REI	$ 22,140	$ 7,477	$ 10,651	$ 10,000	$ 10,630	$ 6,000	$ (4,000)	-40%
	603-4-4511-417	UNIFORMS	$ -	$ -	$ -	$ 500	$ -	$ -	$ (500)	-100%
	603-4-4511-418	PORTABLE TOILETS	$ 539	$ 1,869	$ 985	$ 1,100	$ 2,221	$ 1,800	$ 700	64%
	603-4-4511-420	DEPRECIATION	$ 118,236	$ 110,071	$ 94,797	$ 85,848	$ 72,285	$ 84,000	$ (1,848)	-2%
	603-4-4511-430	MISCELLANEOUS EXPENS	$ 244	$ 707	$ 97	$ 250	$ -	$ 250	$ -	0%
	603-4-4511-431	CASH (OVER) SHORT	$ (175)	$ (544)	$ 4,377	$ -	$ 4,288	$ -	$ -	0%
	603-4-4511-433	DUES & SUBSCRIPTIONS	$ 1,482	$ 803	$ 938	$ 1,000	$ 1,247	$ 1,000	$ -	0%

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
GOLF EXPENDITURES	603-4-4511-437	CREDIT CARD FEES	$ 18,841	$ 23,722	$ 29,724	$ 24,000	$ 31,160	$ 29,000	$ 5,000	21%
	603-4-4511-438	BAD DEBT EXPENSE	$ -	$ -	$ -	$ 250	$ -	$ 250	$ -	0%
	603-4-4511-450	TRAINING & SEMINARS	$ -	$ -	$ 268	$ -	$ -	$ -	$ -	0%
	603-4-4511-460	LICENSE FEES/REGISTRAT	$ 169	$ 100	$ 119	$ 1,100	$ 175	$ 1,000	$ (100)	-9%
	603-4-4511-500	CAPITAL OUTLAY	$ 777	$ -	$ -	$ -	$ -	$ -	$ -	0%
	603-4-4511-611	DEBT SERVICE INTEREST	$ 11,603	$ 11,944	$ 9,843	$ 15,105	$ 30,923	$ 10,399	$ (4,706)	-31%
	603-4-4511-620	BOND ISSUANCE FEES	$ 5,047	$ -	$ 5,164	$ -	$ 3,160	$ 6,000	$ 6,000	0%
	603-4-4512-102	WAGES OVERTIME	$ 3	$ 763	$ 1,570	$ -	$ 734	$ -	$ -	0%
	603-4-4512-103	WAGES PART-TIME	$ 56,893	$ 81,133	$ 94,831	$ 80,000	$ 100,485	$ 101,270	$ 21,270	27%
	603-4-4512-104	GRATUITIES	$ 1,533	$ 6,189	$ 10,596	$ 7,800	$ 11,235	$ 11,000	$ 3,200	41%
	603-4-4512-121	EMPLOYER CONT. P E R A	$ 1,834	$ 3,070	$ 3,888	$ 3,200	$ 4,338	$ 9,206	$ 6,006	188%
	603-4-4512-122	EMPLOYER CONT. F I C A	$ 4,564	$ 6,616	$ 8,093	$ 6,500	$ 8,716	$ 9,431	$ 2,931	45%
	603-4-4512-151	WORKER'S COMPENSATI	$ 372	$ 436	$ 864	$ 700	$ 787	$ 917	$ 217	31%
	603-4-4512-210	SUPPLIES - GENERAL	$ 10,063	$ 15,178	$ 20,252	$ 15,000	$ 20,260	$ 18,000	$ 3,000	20%
	603-4-4512-217	TOWELS/LINENS	$ 3,763	$ 8,430	$ 7,337	$ 6,000	$ 4,930	$ 7,500	$ 1,500	25%
	603-4-4512-251	COGS - ALCOHOL	$ 42,471	$ 60,355	$ 58,960	$ 53,000	$ 59,856	$ 60,000	$ 7,000	13%
	603-4-4512-254	COGS - BEV NON-ALCOH	$ 16,086	$ 20,045	$ 17,809	$ 20,110	$ 16,865	$ 22,000	$ 1,890	9%
	603-4-4512-259	COGS - FOOD	$ 37,380	$ 64,205	$ 77,731	$ 66,000	$ 80,339	$ 80,000	$ 14,000	21%
	603-4-4512-262	COGS - SUNDRIES	$ 2,910	$ 8,062	$ 9,540	$ 8,000	$ 10,051	$ 7,470	$ (530)	-7%
	603-4-4512-263	EXPIRED GOODS	$ 135	$ 508	$ 435	$ 800	$ 387	$ 500	$ (300)	-38%
	603-4-4512-404	REPAIRS & MAINTENANC	$ 7,369	$ 1,291	$ 658	$ 3,000	$ 4,423	$ 4,000	$ 1,000	33%
	603-4-4512-415	EQUIPMENT RENTAL	$ 3,367	$ 3,083	$ 2,451	$ 3,000	$ 2,531	$ 2,500	$ (500)	-17%
	603-4-4512-430	MISCELLANEOUS EXPENS	$ 2	$ -	$ 39	$ -	$ 6,335	$ 2,000	$ 2,000	0%
	603-4-4512-460	LICENSE FEES/REGISTRAT	$ 3,695	$ 2,246	$ 4,221	$ 4,000	$ 4,260	$ 4,500	$ 500	13%
	603-4-4512-500	CAPITAL OUTLAY	$ 6,953	$ -	$ 3,661	$ -	$ -	$ 10,000	$ 10,000	0%
	603-4-4513-101	WAGES FULL-TIME	$ 136,146	$ 152,399	$ 169,276	$ 172,470	$ 155,846	$ 182,506	$ 10,036	6%
	603-4-4513-102	WAGES OVERTIME	$ 1,837	$ 2,295	$ 1,514	$ 1,000	$ 1,769	$ 1,000	$ -	0%
	603-4-4513-103	WAGES PART-TIME	$ 63,985	$ 66,419	$ 68,900	$ 72,000	$ 96,279	$ 80,000	$ 8,000	11%
	603-4-4513-113	EMPLOYEE BENEFITS	$ 544	$ 550	$ 590	$ 760	$ 760	$ 760	$ -	0%
	603-4-4513-114	UNEMPLOYMENT BENEF	$ 3,467	$ -	$ 1,945	$ 2,546	$ -	$ 2,546	$ -	0%
	603-4-4513-115	VACATION ACCRUAL	$ 1,987	$ 2,461	$ 550	$ -	$ -	$ -	$ -	0%
	603-4-4513-121	EMPLOYER CONT. P E R A	$ 10,230	$ 13,942	$ 15,243	$ 12,935	$ 14,314	$ 14,324	$ 1,389	11%
	603-4-4513-122	EMPLOYER CONT. F I C A	$ 14,799	$ 17,098	$ 17,521	$ 18,836	$ 19,197	$ 20,276	$ 1,440	8%
	603-4-4513-129	GERF CHANGE	$ (7,893)	$ (1,589)	$ 31,614	$ -	$ -	$ -	$ -	0%
	603-4-4513-131	HEALTH INSURANCE	$ 11,722	$ 12,747	$ 13,446	$ 12,590	$ 12,113	$ 13,312	$ 722	6%
	603-4-4513-132	DENTAL INSURANCE	$ 432	$ 472	$ 472	$ 1,799	$ 2,385	$ 1,796	$ (3)	0%
	603-4-4513-133	LIFE & S-T DISABILITY	$ 235	$ 268	$ 186	$ 156	$ 542	$ 525	$ 369	237%
	603-4-4513-135	OPEB EXPENSE	$ (577)	$ 475	$ 161	$ -	$ -	$ -	$ -	0%
	603-4-4513-151	WORKER'S COMP INSUR	$ 2,302	$ 2,187	$ 3,769	$ 2,556	$ 3,209	$ 2,663	$ 107	4%
	603-4-4513-210	SUPPLIES - GENERAL	$ 2,153	$ 2,579	$ 8,363	$ 6,000	$ 6,327	$ 6,000	$ -	0%
	603-4-4513-212	MOTOR FUELS	$ 13,190	$ 15,750	$ 26,783	$ 25,000	$ 22,524	$ 25,000	$ -	0%
	603-4-4513-216	FERTILIZER & CHEMICALS	$ 34,213	$ 25,347	$ 29,500	$ 40,000	$ 29,959	$ 40,000	$ -	0%
	603-4-4513-221	R & M - MACHINERY PAR	$ 22,577	$ 31,096	$ 27,463	$ 29,000	$ 22,989	$ 30,000	$ 1,000	3%
	603-4-4513-222	R & M - IRRIGATION	$ 10,383	$ 6,182	$ 5,651	$ 10,000	$ 13,168	$ 15,000	$ 5,000	50%
	603-4-4513-231	SAFETY EQUIP & TRAININ	$ 751	$ 780	$ 1,267	$ 684	$ 640	$ 800	$ 116	17%
	603-4-4513-247	R & M - COURSE GEN IMI	$ 13,331	$ 9,657	$ 3,340	$ 12,000	$ 5,690	$ 15,000	$ 3,000	25%
	603-4-4513-330	TRAVEL, CONF, MILEAGE	$ 327	$ -	$ 413	$ 500	$ 115	$ 500	$ -	0%

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
GOLF EXPENDITURES	603-4-4513-381	ELECTRIC	$ 990	$ 1,366	$ 1,222	$ 1,400	$ 1,827	$ 1,400	$ -	0%
	603-4-4513-382	WATER/SEWER	$ 40,956	$ 56,849	$ 62,717	$ 50,000	$ 81,635	$ 62,000	$ 12,000	24%
	603-4-4513-404	REPAIRS & MAINTENANC	$ 472	$ 1,200	$ 1,724	$ 1,200	$ 805	$ 1,750	$ 550	46%
	603-4-4513-405	R & M - PRIVATE CART RI	$ 1,086	$ 2,598	$ 2,319	$ 2,600	$ 5,397	$ 3,500	$ 900	35%
	603-4-4513-430	MISCELLANEOUS EXPENS	$ 17	$ 228	$ 719	$ 300	$ 4	$ -	$ (300)	-100%
	603-4-4513-441	SPECIAL PROJECTS	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ (10,000)	-100%
		TOTAL EXPENDITURES	$ 1,047,269	$ 1,203,308	$ 1,317,398	$ 1,257,881	$ 1,342,679	$ 1,408,833	$ 150,952	12%

New Prague, Minnesota

A Tradition of Progress

AMBULANCE
ECONOMIC DEVELOPMENT AUTHORITY

2024 PROPOSED BUDGET REPORTS

TABLE OF CONTENTS

Contents

AMBULANCE FUND

The City's Ambulance Fund is used to track the rental income of the North Memorial Ambulance Service and the expenses associated with the Emergency Management Services (EMS) building. In addition to the rental income, North Memorial also pays toward the payment of premises utilities.

AMBULANCE REVENUE	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
RENT	$ (14,856)	$ (15,000)	$ (15,000)	$ -	0.00%
MISCELLANEOUS REVENUE	$ (5,992)	$ (5,100)	$ (5,100)	$ -	0.00%
TOTAL REVENUE	$ (20,848)	$ (20,100)	$ (20,100)	$ -	0.00%

AMBULANCE EXPENSES	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
OPERATING EXPENSES	$ 14,188	$ 10,697	$ 12,366	$ 1,669	15.60%
TOTAL EXPENSES	$ 14,188	$ 10,697	$ 12,366	$ 1,669	15.60%
DIFFERENCE	$ (6,661)	$ (9,403)	$ (7,734)	$ 1,669	

ECONOMIC DEVELOPMENT AUTHORITY FUND

The Economic Development Authority Fund is designed to account for the authority's detailed financial activities (including all receipts, disbursements, their nature, money on hand, the purposes to which the money or land is to be applied, the authority's credits and assets, and its outstanding liabilities). The local EDA Board possess all the economic development and redevelopment powers and authority as authorized by MN States, Chapter 469, and the City's Home Rule Charter.

EDA REVENUE	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
PROPERTY TAXES	$ (49,917)	$ (75,000)	$ (75,000)	$ -	0.00%
LOCAL GRANT	$ -	$ -	$ -	$ -	0.00%
MISCELLANEOUS REVENUE	$ (1,733)	$ (250)	$ (250)	$ -	0.00%
TOTAL REVENUE	$ (51,650)	$ (75,250)	$ (75,250)	$ -	0.00%

EDA EXPENSES	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
OPERATING EXPENSES	$ 35,683	$ 70,250	$ 75,250	$ 5,000	7.12%
TRANSFERS OUT	$ 3,000	$ 5,000	$ -	$ (5,000)	-100.00%
TOTAL EXPENSES	$ 38,683	$ 75,250	$ 75,250	$ -	0.00%
DIFFERENCE	$ (12,967)	$ -	$ -	$ -	

EDA - INDUSTRIAL PARK REVENUE	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
TRANSFERS IN	$ -	$ -	$ -	$ -	0.00%
LOCAL GRANT	$ -	$ -	$ -	$ -	0.00%
MISCELLANOUS INCOME	$ (593)	$ -	$ -	$ -	0.00%
RENTAL INCOME	$ -	$ -	$ -	$ -	0.00%
TOTAL REVENUE	$ (593)	$ -	$ -	$ -	0.00%

EDA - INDUSTRIAL PARK EXPENSES	2022 ACTUAL FUND	2023 ADOPTED BUDGET	2024 PROPOSED BUDGET	2023 TO 2024 ($) DIFFERENCE	2023 TO 2024 (%) DIFFERENCE
OPERATING EXPENSES	$ 146	$ 988,000	$ -	$ (988,000)	-100.00%
DEPRECIATION	$ 1,773	$ 1,773	$ 1,773	$ -	0.00%
SETTLEMENT CHARGES	$ -	$ -	$ -	$ -	0.00%
TOTAL EXPENSES	$ 1,919	$ 989,773	$ 1,773	$ (988,000)	-99.82%
DIFFERENCE	$ 1,326	$ 989,773	$ 1,773	$ (988,000)	

Department	Account	Acct. Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
AMBULANCE REVENUE	651-3-0000-36200	MISCELLANEOUS INCOM	$ -	$ -	$ -	$ 100	$ -	$ 100	$ -	0%
	651-3-0000-36210	INTEREST INCOME	$ 526	$ 120	$ 662	$ -	$ 3,739	$ -	$ -	0%
	651-3-0000-36240	REIMBURSEMENTS	$ 3,414	$ 5,230	$ 5,330	$ 5,000	$ 5,000	$ 5,000	$ -	0%
	651-3-4972-36231	RENT	$ 13,939	$ 14,856	$ 14,856	$ 15,000	$ 14,856	$ 15,000	$ -	0%
		TOTAL REVENUE	$ 17,880	$ 20,206	$ 20,848	$ 20,100	$ 23,596	$ 20,100	$ -	0%
AMBULANCE EXP.	651-4-4972-200	SUPPLIES	$ -	$ -	$ -	$ -	$ 126	$ -	$ -	0%
	651-4-4972-220	REPAIRS & MAINT. SUPPI	$ 93	$ 626	$ 146	$ -	$ 26	$ -	$ -	0%
	651-4-4972-301	AUDIT	$ 190	$ 204	$ 102	$ 104	$ 103	$ 104	$ -	0%
	651-4-4972-305	CIVIL LEGAL FEES	$ 81	$ -	$ 1,442	$ -	$ -	$ -	$ -	0%
	651-4-4972-310	PROFESSIONAL SERVICES	$ 70	$ 15	$ 701	$ 50	$ 16	$ 50	$ -	0%
	651-4-4972-369	INSURANCES	$ 1,114	$ 1,160	$ 2,347	$ 1,293	$ 2,736	$ 2,962	$ 1,669	129%
	651-4-4972-381	ELECTRIC	$ 4,796	$ 4,659	$ 4,954	$ 4,500	$ 4,883	$ 4,500	$ -	0%
	651-4-4972-382	WATER/SEWER	$ 1,118	$ 1,144	$ 1,136	$ 1,500	$ 1,092	$ 1,500	$ -	0%
	651-4-4972-384	REFUSE	$ 236	$ 276	$ 237	$ 250	$ 233	$ 250	$ -	0%
	651-4-4972-385	NATURAL GAS	$ 1,851	$ 1,909	$ 3,123	$ 2,500	$ 3,569	$ 2,500	$ -	0%
	651-4-4972-401	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ 120	$ -	$ -	0%
	651-4-4972-404	REPAIRS & MAINTENANC	$ 99	$ 1,448	$ -	$ 500	$ -	$ 500	$ -	0%
		TOTAL EXPENDITURES	$ 9,648	$ 11,441	$ 14,188	$ 10,697	$ 12,904	$ 12,366	$ 1,669	16%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Difference
EDA REVENUES	680-3-0000-31010	CURRENT PROPERTY TAXES	$ 49,760	$ 49,732	$ 49,776	$ 75,000	$ 52,140	$ 75,000	$ -	0%
	680-3-0000-31020	DELINQUENT PROPERTY TAXES	$ 317	$ 38	$ 141	$ -	$ 4	$ -	$ -	0%
	680-3-0000-33439	PERA PENSION OTHER REVENUE	$ -	$ -	$ 84	$ -	$ -	$ -	$ -	0%
	680-3-0000-36200	MISCELLANEOUS INCOME	$ -	$ -	$ 3	$ -	$ -	$ -	$ -	0%
	680-3-0000-36210	INTEREST INCOME	$ 1,070	$ 256	$ 1,695	$ 250	$ 8,170	$ 250	$ -	0%
	680-3-4650-33410	COVID-19 RELIEF FUNDS	$ 214,000	$ -	$ -	$ -	$ -	$ -	$ -	0%
	680-3-4650-36240	REIMBURSEMENTS	$ 92	$ 53	$ 35	$ -	$ -	$ -	$ -	0%
		TOTAL REVENUES	$ 265,240	$ 50,079	$ 51,734	$ 75,250	$ 60,313	$ 75,250	$ -	0%
EDA	680-4-4650-101	WAGES FULL-TIME	$ -	$ -	$ 20,374	$ 38,412	$ 33,452	$ 44,901	$ 6,489	17%
	680-4-4650-113	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 41	$ -	$ 24	$ (17)	-41%
	680-4-4650-121	EMPLOYER CONT. PERA	$ -	$ -	$ 1,478	$ 3,246	$ 2,559	$ 3,366	$ 120	4%
	680-4-4650-122	EMPLOYER CONT. F I C A	$ -	$ -	$ 1,473	$ 3,311	$ 2,552	$ 3,435	$ 124	4%
	680-4-4650-129	GERF CHANGE	$ -	$ -	$ 13,734	$ -	$ -	$ -	$ -	0%
	680-4-4650-131	HEALTH INSURANCE	$ -	$ -	$ 1,958	$ 9,377	$ 3,124	$ 5,890	$ (3,487)	-37%
	680-4-4650-132	DENTAL INSURANCE	$ -	$ -	$ 138	$ 965	$ 268	$ 618	$ (347)	-36%
	680-4-4650-133	LIFE & S-T DISABILITY INS.	$ -	$ -	$ 26	$ 49	$ 118	$ 124	$ 75	153%
	680-4-4650-135	OPEB EXPENSE	$ -	$ -	$ 549	$ -	$ -	$ -	$ -	0%
	680-4-4650-151	WORKER'S COMPENSATION INS.	$ -	$ -	$ 173	$ 207	$ 266	$ 242	$ 35	17%
	680-4-4650-200	SUPPLIES	$ 2	$ 12	$ 3	$ 500	$ 23	$ 500	$ -	0%
	680-4-4650-220	REPAIRS & MAINT. SUPPLIES	$ -	$ -	$ -	$ 500	$ -	$ 500	$ -	0%
	680-4-4650-301	AUDIT	$ 761	$ 819	$ 505	$ 521	$ 517	$ 521	$ -	0%
	680-4-4650-303	ENGINEERING FEES	$ -	$ -	$ 395	$ -	$ -	$ -	$ -	0%
	680-4-4650-305	CIVIL LEGAL FEES	$ 869	$ 1,378	$ 5,531	$ 3,000	$ 17,887	$ 3,000	$ -	0%
	680-4-4650-310	PROFESSIONAL SERVICES	$ 14,000	$ -	$ 1,500	$ 1,500	$ -	$ 1,500	$ -	0%
	680-4-4650-320	POSTAGE	$ 330	$ 179	$ 134	$ 200	$ 141	$ 200	$ -	0%
	680-4-4650-322	COMPUTER COMM/MAINT	$ 6	$ 6	$ 31	$ -	$ 33	$ -	$ -	0%
	680-4-4650-330	TRAVEL, CONF, MILEAGE ALLOW.	$ -	$ 120	$ -	$ 300	$ 41	$ 300	$ -	0%
	680-4-4650-340	ADVERTISING & PUBLICATIONS	$ 2,559	$ 7,308	$ 670	$ 1,200	$ 368	$ 1,200	$ -	0%
	680-4-4650-350	PRINTING & BINDING	$ 847	$ -	$ -	$ -	$ -	$ -	$ -	0%
	680-4-4650-369	INSURANCES	$ -	$ 202	$ 251	$ 225	$ 2,481	$ 2,685	$ 2,460	1093%
	680-4-4650-430	MISCELLANEOUS EXPENSE	$ 92	$ -	$ -	$ -	$ -	$ -	$ -	0%
	680-4-4650-433	DUES & SUBSCRIPTIONS	$ 295	$ 305	$ 545	$ 305	$ -	$ 545	$ 240	79%
	680-4-4650-441	SPECIAL PROJECTS	$ 200,604	$ 6,715	$ -	$ 6,391	$ -	$ 5,699	$ (692)	-11%
	680-4-4650-490	DONATION OTHER CIVIC ORG.	$ 500	$ 500	$ 500	$ -	$ 500	$ -	$ -	0%
	680-4-4650-720	TRANSFER-OUT	$ 11,000	$ 11,000	$ 3,000	$ 5,000	$ 2,917	$ -	$ (5,000)	-100%
		TOTAL EXPENDITURES	$ 231,864	$ 28,544	$ 52,966	$ 75,250	$ 67,246	$ 75,250	$ -	0%
EDA INDUST. PARK REV	681-3-0000-36210	INTEREST INCOME	$ 523	$ 115	$ 593	$ -	$ 3,607	$ -	$ -	0%
	681-3-4650-39101	GAIN/LOSS ON LAND VALUE	$ -	$ -	$ 161,508	$ -	$ -	$ -	$ -	0%
		TOTAL REVENUES	$ 523	$ 115	$ 162,101	$ -	$ 3,607	$ -	$ -	0%
EDA INDUST. PARK	681-4-4650-303	ENGINEERING FEES	$ -	$ -	$ 146	$ -	$ 158	$ -	$ -	0%
	681-4-4650-305	CIVIL LEGAL FEES	$ -	$ 21	$ -	$ -	$ -	$ -	$ -	0%
	681-4-4650-420	DEPRECIATION EXPENSE	$ 1,773	$ 1,773	$ 1,773	$ 1,773	$ 1,478	$ 1,773	$ -	0%
	681-4-4650-500	CAPITAL PROJECTS	$ -	$ -	$ -	$ 988,000	$ -	$ -	$ (988,000)	0%
		TOTAL EXPENDITURES	$ 1,773	$ 1,794	$ 1,919	$ 989,773	$ 1,636	$ 1,773	$ (988,000)	-100%

New Prague, Minnesota

A Tradition of Progress

NEW PRAGUE SPECIAL REVENUE FUNDS
NEW PRAGUE DEBT SERVICE FUNDS
NEW PRAGUE CAPITAL PROJECT FUNDS

2024 PROPOSED BUDGET REPORTS

TABLE OF CONTENTS

Contents

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to collect money that must be used for a specific project and provide an extra level of accountability to taxpayers that their tax dollars will go toward an intended purpose.

(203) Development Revolving Loan – Grant from the State to use as a loan to New Prague Opportunities which was for (the "blue" building for MVE - Chart). When the money was paid back; the city was able to keep approx. $100,000 for loan revolving purposes. Use of these funds are restricted because they are State MIF Funds which cannot be used for retail business, housing and/or transferred to Small Cities.
Currently this fund has a balance of $162,256.

(**204) Small Cities Revolving Grant** – Leftover State "Small Cities" Funds that became available to residential customers to up-grade their homes. However, if the house was sold within 10 years, the residential customer must reimburse the city at a pro-rata share of the house loan**.** $80,000 was sent to LeSueur County for this housing rehabilitation program of which 5 of 20 homes, funded, were rehabilitated in 2011 within the City. This term expired March of 2021.
Currently this fund has a balance of $13,632.

(206) Special Economic Development (2017) – This fund was created with monies received from Chart in the amount of $173,639 from the "claw back" payment for not meeting their job goals. The City Council approved the transfer from Funds 239 and 240 – Tax Abatement in the amount of $47,406 to this fund in December 2018.
Currently this fund has balance of $226,229.

(207) 2016 Small Cities Project (SCDP): This program was established in 2016 for the Rehabilitation of 6 commercial units and 4 commercial rental units. Funding to undertake this project came from a 2008 SCDP Grant of $300,000 (repaid from the Westgate Townhome Project in 2015) and owner matching Funds of $73,200. There have been (2) commercial establishments that have utilized this program in 2017, (2) in 2018, (1) in 2019 and (1) in 2020. This program closed in 2020, however, payments into this fund will continue until 2030.
Currently this fund has a balance of $189,421

(208) 2017 Small Cities Development Program (SCDP): This Program was established to assist in the rehabilitation of 20 residential owner-occupied units, 5 residential rental units and 8 commercial units. Funding to undertake this project is a 2017 SCDP Grant of $295,550, the City's former MN Investment Fund of $476,100 and property owner matching funds of $249,000 for a total estimated project cost of $1,020,650. There were (4) residents that utilized this program. This Program closed in 2020.
Currently this fund has a balance of $462,227.

(209) American Rescue Plan Act of 2021: A 1.9 billion economic stimulus bill passed to speed up the United States' recovery from the economic and health effects of COVID-19 pandemic and the ongoing recession. The City of New Prague was allotted $902,999.14: receiving $437,183 in July 2021, $14,316.54 in November 2021 and $451,499.57 in December 2021. The use of the funds must be decided by the end of 2024 and spent by the end of 2026.
Currently this fund has a balance of $538,170.

(210) Federal Grants: This fund is for tracking federal grant money and associated expenditures. **Currently this fund has a balance of $0.**

(227) Rental Property – This account has two (2) City owned rental properties. The first one is the rental house located @ 208 Central Ave N. (directly north of City Hall). Revenue comes from the rent and is used to pay expenses. 2023 property taxes on this rental are $1,730/yr. Rent was $200/monthly. As of April 1, 2023 this property will no longer be a rented out and the structure was demolished June 28th, 2023.

The second rental property is a rental building at 505 5th Ave NW (tin building Southwest of the Fire/Ambulance Building) that was entered into on Dec. 2012 and is $600 for 2023. 2023 property taxes on this rental are $1,496.
Currently this fund has a balance of $27,934.

(228) Park Acquisition Fees – Collected from developers and can be used only for the acquisition of land for parks. The city had entered into a 3-year lease agreement with Ralph Sullivan (Lanesburg Farms, LLC) in 2023. Lease payments for years 2023, 2024, and 2025 will be $27,332.85 for the land that is owned by the city located at the SW intersection of Highway 13/21 and County Rd 29. 2023 property taxes in the amount of $2,078 is paid thru the Parks Budget. There are not any definitive plans to acquire additional park land currently utilizing this fund.
Currently this fund has a balance of $201,089.

(230) Park Equipment – Collected thru the building permit (.0025% of the value of a new home) or based on the demand new platted land is expected to make on the park system (the fee schedule provides for the fees based on fair market value of the undeveloped land and the land demand the use puts on the park system), for purchases of new or expanded 197 park equipment (not for repairs and maintenance).
Currently this fund has a balance of $80,761.

(233) Crime Prevention – Fund designed for forfeiture revenue and expenses; annual contribution of $4,000.00 received from the School District to buy drug awareness, educational and promotional material.
Currently this fund has a balance of $84,992.

(235) Sidewalk – Collected from developers in the developer's agreement as a flat fee ($50/per lot). Funds are to be used for City-wide sidewalk improvements, first to connect new neighborhoods to existing and secondarily to remove gaps in the sidewalk system City-wide.
Currently this fund has a balance of $39,500.

(236) Sirens – Collected from the developer in the developer's agreement as a flat fee ($150/acre of land platted). Funds are to be used only for the purchase of new sirens to ensure coverage for all developments in the City limits and not intended to replace existing sirens. There is revenue budgeted in the amount of $1,500 for a 10-acre plat.
Currently this fund has a balance of $20,309.

DEBT SERVICE FUNDS

The Debt Service Fund is used to make interest and principal payments on general long-term debt. In the graphs following, it is the intent of staff to keep the levy at $1,000,000 to establish an Equipment Fund (as illustrated in the graph #3 – Existing and all Future Debt plus Proposed Capital Levy.

1. **(380) HRA** – Philipps Square Apartments – Refinanced in 2011 – Maturity 2035

2. **(395) CIP 2009** – 5th Street & Forest Green Circle – *Maturity 2/1/2025*

3. **(311) CIP 2011** – 5th St NW; 4th St NW; 1st Ave NW; Central Ave N - *Maturity 2/1/2027*

4. **(315) CIP 2013** – 2013B Refunding Bonds. Refunded 2005B, 2007BC, 2008A. *Maturity 2028*

5. **(316) CIP 2014** – 3rd St NW, 1st Ave NE, Church Ave & Alley by the Church-*Maturity 2030*

6. **(317) CIP 2015** – 1st St NW; 2nd St NW; 5th Ave NW; 1st St NW, 3rd St NW and 6th Ave NW-*Maturity 2/1/2031*

7. **(318) TIF District 8-1** – New Prague Senior Housing Living I, LLC Project: The Developer will be reimbursed development costs up to a total of $1,724,492. The city will receive tax increment monies from the county twice a year (June – December) of which 5% will be maintained for the City's expenses. A check will then be issued to the Developer for the remaining 95%.

8. **(319) CIP 2019** – Total reclaim and turnback of 10th Ave SE, 7th St NE/NW, (formally known as County Road 37) along with the mill and overlay of a few Residential Streets in the NE and SE sides of New Prague - *Maturity 02/2035*

9. **(320) REFUNDING 2020A** – Refunding of 2010A, 2012A, 2012B and 2013A

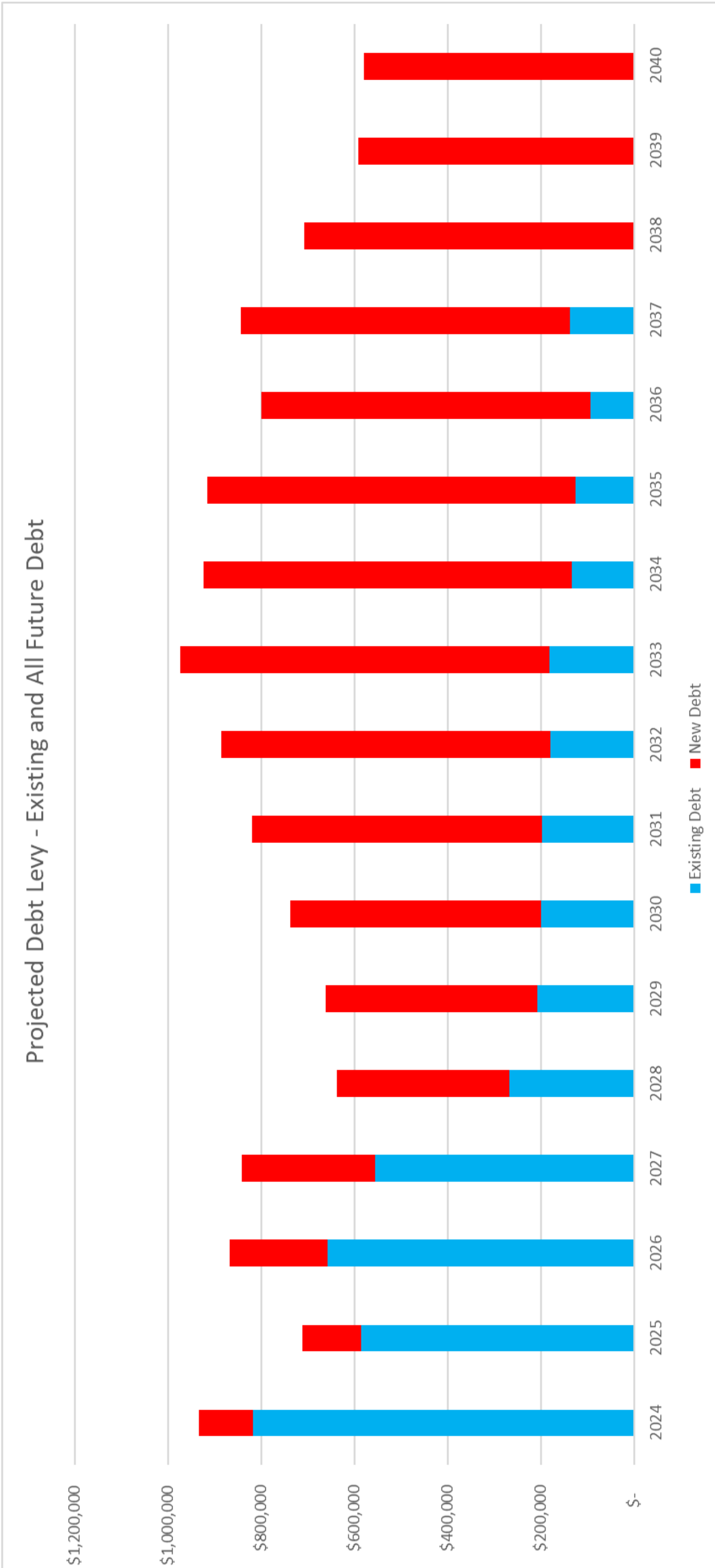
10. **(321) CIP 2021A –** Mainstreet project, began in 2020 with a completion date of November of 2022. Funding came for MNDOT, Federal and State Aid, Scott & LeSueur County and City bonding. City Bonding for the Project was $5,465,000 (which included assessments, sanitary, storm sewer and water utility, water utility building and the Central Plaza) – *Maturity 2/1/2037*

11. **(322) CIP 2022A –**Project bonding $1,095,000 (which included assessments, street improvements, sanitary, storm sewer, water utility and equipment certificates Golf Course)– *Maturity 2/1/2033*

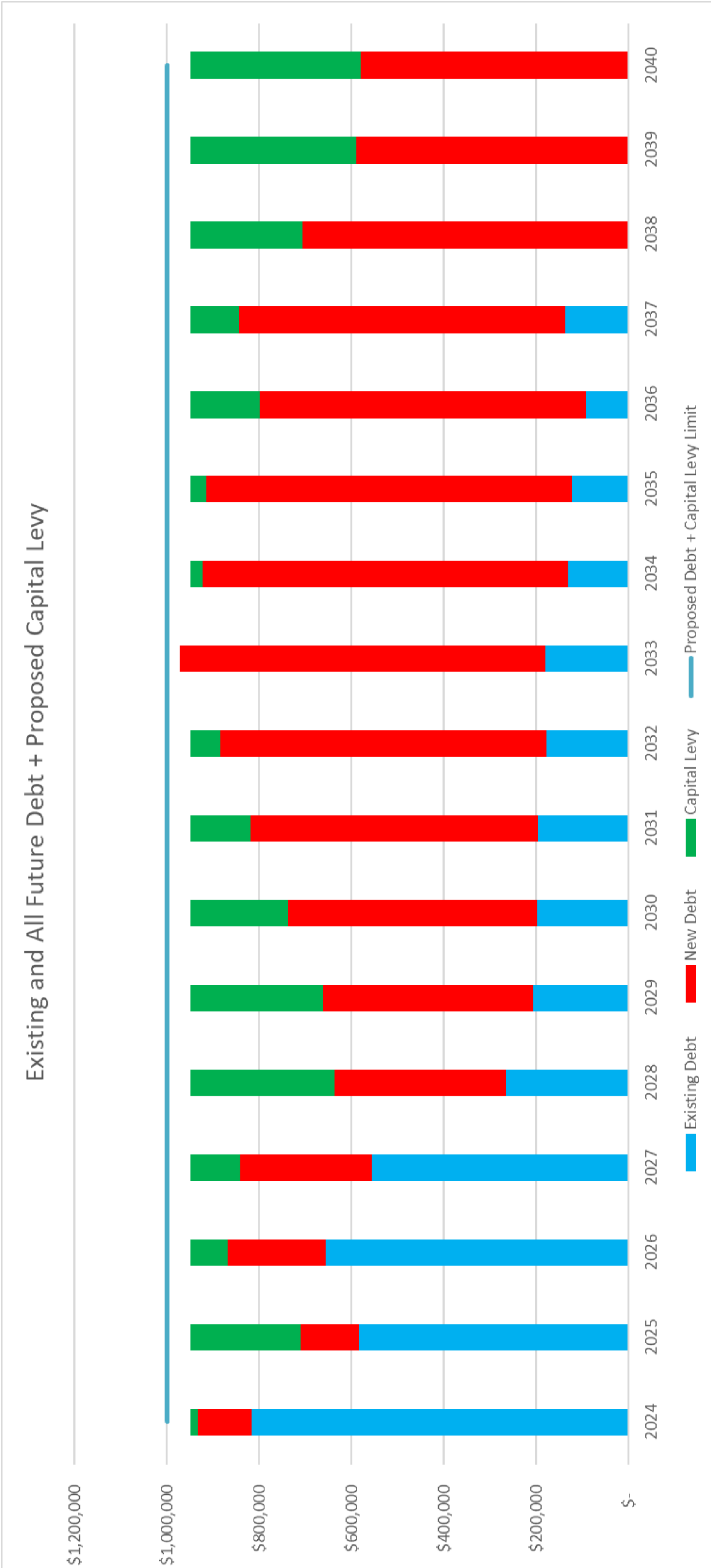
12. **(323) CIP 2023A –** Project bonding $3,690,397 (which included assessments, street improvements, sanitary, storm sewer and water utility) – *Maturity 2/1/2039*

13. **(399) New Prague Area Community Center Assoc., Inc. (NPACCA) -**This Fund represents and acknowledges the loan agreement between the NPACCA and the Round Bank for the Community Center expansion project that occurred in 2011. The loan has a separate security agreement between NPACCA and New Prague Area Schools which provides funding for making the monthly loan payments. The loan for the improvement project that was taken out by NPACCA essentially encumbers a city owned asset. Although NPACCA makes principal and interest payments on the loan, the city is listed as a Guarantor of the loan with Round Bank. For auditing purposes, the city is required to record principal and interest payments as they are being made.


Existing Debt Levy
$900,000
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
2024
2025
2026
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
2037
2038
2039
2040
Existing Debt


Projected Debt Levy - Existing and All Future Debt
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
2024
2025
2026
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
2037
2038
2039
2040
Existing Debt
New Debt

CAPITAL PROJECT FUNDS



CAPITAL PROJECT FUNDS

The City's primary capital projects are in the reconstruction of city streets/water mains/sanitary and storm sewer. The total cost of these capital project expenditures is accumulated in this fund until the project is completed; at which time the fund ceases to exist, and any remaining balance is transferred to the appropriate debt service account.

<u>(418) – CIP 2020 - TH 19 – Main Street Project</u> – The 2020 Main Street CIP project changed to a two-year project, completed in 2022. The approximate cost of the project was $16 million.

<u>(420) – CIP 2019 - CSAH 37 and Mill Overlay of various streets</u> – This Fund is for road repairs, manhole restoration, sidewalk, curb, etc. along Cty. Rd 37. Most of this cost will be reimbursed by of Scott County as well as with assessments and City Debt Service. Currently the City is seeking payment from Scott County for the railroad crossing, once payment is received we will work with the railroad to complete this project.

<u>(421) – CIP 2022 – Columbus Ave North</u> – This fund is for total reconstruction of Main Street to 4th Street and realigning 2nd street intersection. 4th Street to 7th Street included mill work and repave.

<u>(422) – CIP 2023 – NE Section of Town</u> – This fund is for total reconstruction of various streets within 13 City Blocks: Parts of the following streets will be reconstructed in 2023 Sunset, Sunrise, 1st Steet, 2nd Street, 3rd Street. The project started in Spring 2023 and concluded in Fall 2023.

<u>(423) – CIP 2024 –Continuation of NE Section of Town</u>– This fund is for total reconstruction of various streets and some connection of sidewalks on the NE section of town and 1 block on the south east side of town. Parts of the following streets are included: Sunset, 1st Steet, 2nd Street, 3rd Street, 6th St, Lexington, Lyndale and 1st St SE. The project is anticipated to start in Spring 2024 and conclude in Fall 2024.

<u>(455) Trunk Sanitary Sewer Fees</u> – Collected thru a portion (17% or $1,215.50) of the building permit fee and is to be used for future sanitary sewer trunk line over-sizing projects. $30,000 is budgeted for a projected 20 single family homes and 5 commercial units.

<u>(472) – TH19/11th Intersection Improvements</u> - This fund is being used to keep track of the assessments associated with these improvements. This fund will remain active during the collection period of the deferred assessments and will be closed out to Fund 499-General Improvements once all assessments have been collected. Currently there is an outstanding assessment balance of $137,778 in this fund.

<u>(498) – Equipment Fund</u>- This Fund is used to supplement various City-wide equipment expenses. Funding to this fund is through the levy.

(499) – General Improvements –This Fund is used to supplement various City-wide improvement projects associated with CIP Projects/Land Acquisitions. Funding to this specific fund traditionally occurs when Debt Service Accounts are closed out.

Department	Account	Account Code Descriptio	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
SPECIAL REVENUE FUNDS	203-3-0000-36210	INTEREST INCOME	$ 525	$ 117	$ 619	$ 100	$ 3,671	$ 100	$ -	0%
	204-3-0000-36210	INTEREST INCOME	$ -	$ -	$ 51	$ -	$ 128	$ -	$ -	0%
	204-3-4650-36200	MISCELLANEOUS INCOM	$ 75	$ -	$ -	$ -	$ 18,477	$ -	$ -	0%
	204-3-4650-36210	INTEREST INCOME	$ 4	$ 3	$ -	$ -	$ -	$ -	$ -	0%
	204-3-4650-36240	REIMBURSEMENTS	$ 4,000	$ -	$ -	$ -	$ -	$ -	$ -	0%
	206-3-0000-31011	CURRENT PROPERTY TA	$ 5	$ 31	$ -	$ -	$ -	$ -	$ -	0%
	206-3-0000-36210	INTEREST INCOME	$ 73	$ 60	$ 1,002	$ -	$ 2,296	$ -	$ -	0%
	207-3-0000-36210	INTEREST INCOME	$ 55	$ 36	$ 687	$ 100	$ 1,403	$ 100	$ -	0%
	207-3-0000-36361	LOAN INTEREST	$ 686	$ 1,181	$ 963	$ 1,100	$ 658	$ 1,100	$ -	0%
	208-3-0000-36210	INTEREST INCOME	$ 2,282	$ 457	$ 1,638	$ 450	$ 13,935	$ 450	$ -	0%
	209-3-0000-36210	INTEREST INCOME	$ -	$ 119	$ 3,861	$ -	$ 8,801	$ -	$ -	0%
	209-3-4100-33180	AMERICAN RESCUE AID	$ -	$ -	$ 36,778	$ -	$ -	$ -	$ -	0%
	227-3-0000-36210	INTEREST INCOME	$ 16	$ 15	$ 273	$ -	$ 638	$ -	$ -	0%
	227-3-0000-36240	REIMBURSEMENTS	$ 37	$ 144	$ 57	$ -	$ -	$ -	$ -	0%
	227-3-4911-36200	MISCELLANEOUS INCOM	$ -	$ -	$ 200	$ -	$ -	$ -	$ -	0%
	227-3-4911-36220	RENTS	$ 9,300	$ 9,300	$ 9,200	$ 9,600	$ 7,200	$ 9,600	$ -	0%
	228-3-0000-36210	INTEREST INCOME	$ 291	$ 84	$ 853	$ 100	$ 3,079	$ 100	$ -	0%
	228-3-4522-36220	RENTS	$ 8,336	$ 8,336	$ 8,336	$ 9,111	$ 9,111	$ 9,111	$ -	0%
	228-3-4522-36390	FEES: DEVELOPERS AGRI	$ 4,702	$ 25,000	$ 1,382	$ -	$ -	$ -	$ -	0%
	230-3-0000-36210	INTEREST INCOME	$ 25	$ 21	$ 375	$ 100	$ 830	$ 100	$ -	0%
	230-3-0000-36330	CONTRIBUTIONS AND D	$ -	$ -	$ -	$ -	$ 6,663	$ -	$ -	0%
	230-3-4522-34781	PARK FEES-DESIGNATED	$ 19,406	$ 11,474	$ 5,299	$ 6,750	$ 5,586	$ 6,750	$ -	0%
	233-3-0000-36210	INTEREST INCOME	$ 871	$ 607	$ 258	$ 50	$ 583	$ 300	$ 250	500%
	233-3-4210-34239	CRIME REVENUE	$ 9,755	$ 4,585	$ 19,481	$ 14,500	$ 4,910	$ 6,000	$ (8,500)	-59%
	235-3-0000-36210	INTEREST INCOME	$ 20	$ 12	$ 174	$ -	$ 447	$ -	$ -	0%
	235-3-4312-36390	FEES-DEVELOPER AGREE	$ 100	$ 750	$ 200	$ -	$ -	$ -	$ -	0%
	236-3-0000-36210	INTEREST INCOME	$ 37	$ 10	$ 84	$ -	$ 321	$ -	$ -	0%
	236-3-0000-36300	MISCELLANEOUS INCOM	$ -	$ -	$ -	$ -	$ 5,194	$ -	$ -	0%
	236-3-4250-36390	FEES-DEVELOPER AGREE	$ 921	$ 750	$ -	$ 1,500	$ 238	$ 1,500	$ -	0%
		TOTAL REVENUES	$ 61,522	$ 63,092	$ 91,771	$ 43,461	$ 94,166	$ 35,211	$ (8,250)	-19%

Department	Account	Account Code Descriptio	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
SPECIAL REV. FUND EXPEND.	207-4-0000-315	ADMINISTRATIVE FEES	$ 4,737	$ 5,760	$ -	$ -	$ -	$ -	$ -	0%
	207-4-4650-438	BAD DEBT	$ 11,596	$ 19,200	$ -	$ -	$ -	$ -	$ -	0%
	209-4-4194-500	ARPA-CAPITAL OUTLAY	$ -	$ -	$ 36,778	$ -	$ -	$ -	$ -	0%
	210-4-4311-303	ENGINEERING FEES	$ -	$ -	$ 6,142	$ -	$ 10,535	$ -	$ -	0%
	227-4-4911-305	CIVIL LEGAL FEES	$ 1,596	$ 492	$ -	$ -	$ -	$ -	$ -	0%
	227-4-4911-369	INSURANCES	$ 510	$ 673	$ 415	$ 750	$ 4	$ 10	$ (740)	-99%
	227-4-4911-404	REPAIRS & MAINTENAN	$ -	$ -	$ 2,821	$ 500	$ 337	$ 500	$ -	0%
	227-4-4911-440	REAL ESTATE TAXES	$ 1,482	$ 1,698	$ 1,632	$ 1,700	$ 1,767	$ 1,700	$ -	0%
	228-4-4522-500	CAPITAL OUTLAY	$ -	$ 6,221	$ -	$ -	$ -	$ -	$ -	0%
	230-4-4522-500	CAPITAL OUTLAY	$ 91,882	$ 400	$ 1,444	$ -	$ -	$ -	$ -	0%
	233-4-4211-200	SUPPLIES	$ 2,158	$ 1,865	$ 15,033	$ 4,000	$ 4,812	$ 6,000	$ 2,000	50%
	233-4-4211-340	ADVERTISING & PUBLIC/	$ -	$ -	$ -	$ -	$ 75	$ -	$ -	0%
	233-4-4211-404	REPAIRS & MAINTENAN	$ 750	$ 425	$ (85)	$ -	$ -	$ 750	$ 750	0%
	233-4-4211-433	DUES & SUBSCRIPTIONS	$ -	$ -	$ -	$ 500	$ -	$ 800	$ 300	60%
	233-4-4211-453	SEIZED PROPERTY DIST.	$ -	$ 1,080	$ 2,142	$ 1,700	$ 150	$ 2,000	$ 300	18%
	233-4-4211-455	POLICE COMPLIANCE EX	$ 58	$ -	$ -	$ -	$ -	$ 750	$ 750	0%
	233-4-4211-490	DONATION OTHER CIVIC	$ 200	$ 2,700	$ 2,700	$ 2,700	$ 2,700	$ 3,500	$ 800	30%
	233-4-4211-500	CAPITAL OUTLAY	$ -	$ -	$ 5,005	$ -	$ -	$ -	$ -	0%
		TOTAL EXPENDITURES	$ 114,969	$ 40,514	$ 74,027	$ 11,850	$ 20,379	$ 16,010	$ 4,160	35%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Difference
DEBT SERVICE REV.	311-3-0000-36100	SPECIAL ASSESSEMENTS-CO	$ 10,170.17	$ 9,801.55	$ 9,243.80	$ 9,473.00	$ 6,451.62	$ 9,473.00	$ -	0%
	311-3-0000-36210	INTEREST INCOME	$ 1,280.89	$ 261.10	$ 1,017.72	$ -	$ 7,869.24	$ -	$ -	0%
	315-3-0000-31010	CURRENT PROPERTY TAX	$ 336,781.00	$ 334,061.00	$ 328,191.00	$ 334,482.00	$ 83,620.50	$ 266,595.00	$ (67,887.00)	-20%
	315-3-0000-36100	SPECIAL ASSESMENTS-CO	$ 12,615.20	$ 11,038.67	$ 9,483.36	$ 9,970.00	$ 3,990.80	$ -	$ (9,970.00)	-100%
	315-3-0000-36210	INTEREST INCOME	$ 5,130.42	$ 1,064.63	$ 2,566.97	$ -	$ 17,599.82	$ 1,786.00	$ 1,786.00	0%
	315-3-0000-36361	LOAN INTEREST-RURAL FIRE	$ 21,560.00	$ 19,493.34	$ 17,393.34	$ 15,293.00	$ 15,293.34	$ 13,126.67	$ (2,166.33)	-14%
	316-3-0000-31010	CURRENT PROPERTY TAXES	$ 59,857.00	$ 59,566.00	$ 64,526.00	$ 63,684.00	$ 15,921.00	$ 68,092.00	$ 4,408.00	7%
	316-3-0000-36100	SPECIAL ASSESSMENT-CO.	$ 35,956.34	$ 27,215.01	$ 19,484.02	$ 19,659.00	$ 10,135.34	$ 19,659.00	$ -	0%
	316-3-0000-36210	INTEREST INCOME	$ 565.76	$ 145.26	$ 1,067.55	$ -	$ 3,925.61	$ -	$ -	0%
	317-3-0000-31010	CURRENT PROPERTY TAXES	$ 32,771.00	$ 1,132.00	$ 1,624.00	$ 1,957.00	$ 489.25	$ 2,291.00	$ 334.00	17%
	317-3-0000-36100	SPECIAL ASSESSMENTS-CO	$ 19,655.09	$ 20,994.98	$ 17,317.01	$ 13,339.00	$ 9,663.20	$ 13,339.00	$ -	0%
	317-3-0000-36102	SPECIAL ASSESSMENTS- CO INT	$ -	$ -	$ -	$ -	$ 110.40	$ -	$ -	0%
	317-3-0000-36210	INTEREST INCOME	$ 554.25	$ 126.73	$ 713.14	$ -	$ 3,734.30	$ -	$ -	0%
	318-3-0000-31050	TAX INCREMENTS	$ 137,145.20	$ 130,134.16	$ 128,422.33	$ 133,825.00	$ 109,138.96	$ 133,826.00	$ 1.00	0%
	318-3-0000-36210	INTEREST INCOME	$ 22.37	$ 15.57	$ 288.09	$ 16.00	$ -	$ 16.00	$ -	0%
	319-3-0000-31010	CURRENT PROPERTY TAXES	$ 97,034.00	$ 185,828.00	$ 183,434.00	$ 186,027.00	$ 46,506.75	$ 188,095.00	$ 2,068.00	1%
	319-3-0000-36100	SPECIAL ASSESSMENTS-CO	$ 119,459.80	$ 97,174.92	$ 91,519.97	$ 71,081.00	$ 46,453.88	$ 71,081.00	$ -	0%
	319-3-0000-36102	SPECIAL ASSESSMENTS-CO INT	$ 78.24	$ 427.04	$ 528.16	$ -	$ 366.03	$ -	$ -	0%
	319-3-0000-36210	INTEREST INCOME	$ 161.75	$ 160.85	$ 2,757.89	$ -	$ 3,762.67	$ -	$ -	0%
	320-3-0000-31010	CURRENT PROPERTY TAXES	$ -	$ 128,271.00	$ 239,719.00	$ 122,975.00	$ 30,743.75	$ 113,159.00	$ (9,816.00)	-8%
	320-3-0000-36100	SPECIAL ASSESSMENTS	$ -	$ 10,162.17	$ 110,507.20	$ 56,265.00	$ 38,061.76	$ 56,265.00	$ -	0%
	320-3-0000-36200	MISCELLANEOUS INCOME	$ -	$ -	$ 405.95	$ -	$ 148.54	$ -	$ -	0%
	320-3-0000-36210	INTEREST INCOME	$ -	$ -	$ 5,677.29	$ -	$ 36,595.99	$ -	$ -	0%
	320-3-0000-39200	TRANSFER IN	$ -	$ 1,066,509.56	$ -	$ -	$ -	$ -	$ -	0%
	321-3-0000-31010	CURRENT PROPERTY TAXES	$ -	$ -	$ 3,318.50	$ 24,991.00	$ 6,247.75	$ 27,110.00	$ 2,119.00	8%
	321-3-0000-36100	SPECIAL ASSESSMENTS	$ -	$ 354,220.81	$ 86,039.03	$ 101,156.00	$ 70,875.01	$ 101,156.00	$ -	0%
	321-3-0000-36102	SPECIAL ASSESSMENTS-CO INT	$ -	$ 2,331.01	$ -	$ -	$ -	$ -	$ -	0%
	321-3-0000-36210	INTEREST INCOME	$ -	$ 64.49	$ 1,725.32	$ -	$ 3,826.43	$ -	$ -	0%
	322-3-0000-31010	CURRENT PROPERTY TAX	$ -	$ -	$ -	$ 30,212.00	$ 7,553.00	$ 28,246.00	$ (1,966.00)	-7%
	322-3-0000-36100	SPECIAL ASSESSMENT-COUNTY	$ -	$ -	$ 171,140.00	$ 66,913.00	$ 47,267.94	$ 65,204.00	$ (1,709.00)	-3%
	322-3-0000-36210	INTEREST INCOME	$ -	$ -	$ 854.33	$ -	$ -	$ -	$ -	0%
	375-3-0000-31010	CURRENT PROPERTY TAXES	$ 69,505.00	$ 68,772.00	$ 86,192.50	$ -	$ -	$ -	$ -	0%
	375-3-0000-36100	SPECIAL ASSESSMENTS-CO	$ 14,130.07	$ 15,586.29	$ 10,692.86	$ -	$ -	$ -	$ -	0%
	375-3-0000-36208	INTEREST INCOME-ADVANCE	$ 2,584.67	$ 1,685.78	$ 739.82	$ -	$ -	$ -	$ -	0%
	375-3-0000-36210	INTEREST INCOME	$ 193.91	$ 73.10	$ 385.55	$ -	$ 1,731.37	$ -	$ -	0%
	380-3-0000-31010	CURRENT PROPERTY TAXES	$ 38,931.00	$ 11,550.00	$ 11,550.00	$ 11,550.00	$ 2,887.50	$ 11,550.00	$ -	0%
	380-3-0000-36210	INTEREST INCOME	$ 3.52	$ 2.59	$ 45.28	$ -	$ 63.78	$ -	$ -	0%
	395-3-0000-31010	CURRENT PROPERTY TAXES	$ 20,158.00	$ 19,096.00	$ 17,918.00	$ 16,681.00	$ 4,170.25	$ 16,681.00	$ -	0%
	395-3-0000-36100	SPECIAL ASSESSMENTS-CO	$ 11,614.31	$ 18,693.26	$ 10,414.79	$ 10,862.00	$ 5,374.65	$ 10,862.00	$ -	0%
	395-3-0000-36210	INTEREST INCOME	$ 506.62	$ 101.16	$ 387.58	$ -	$ 1,666.24	$ -	$ -	0%
	399-3-0000-36361	LOAN INTEREST	$ 6,780.24	$ 2,116.67	$ -	$ -	$ -	$ -	$ -	0%
		TOTAL REVENUES	$ 1,055,206	$ 2,597,877	$ 1,637,291	$ 1,300,411	$ 642,247	$ 1,217,613	$ (82,798)	-6%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Difference
DEBT SERVICE	311-4-4700-310	PROFESSIONAL SERVICES	$ 1,833.24	$ 3,690.13	$ 435.63	$ 500.00	$ 200.00	$ 525.00	$ 25.00	5%
	311-4-4700-600	DEBT SERVICE-PRINCIPAL	$ 13,099.00	$ 7,251.00	$ 6,378.00	$ 5,485.00	$ 5,485.00	$ 4,566.00	$ (919.00)	-17%
	311-4-4700-610	DEBT SERVICE INTEREST	$ 6,247.13	$ 5,476.62	$ 4,751.45	$ 4,011.00	$ 4,011.17	$ 3,226.00	$ (785.00)	-20%
	311-4-4700-620	BOND ISSUANCE FEE	$ 525.00	$ 525.00	$ 525.00	$ 525.00	$ 525.00	$ -	$ (525.00)	-100%
	315-4-4700-310	PROFESSIONAL SERVICES	$ 408.80	$ 590.13	$ 435.63	$ 500.00	$ 200.00	$ 500.00	$ -	0%
	315-4-4700-600	DEBT SERVICE PRINCIPAL	$ 385,000.00	$ 390,000.00	$ 390,000.00	$ 405,000.00	$ 405,000.00	$ 330,000.00	$ (75,000.00)	-19%
	315-4-4700-610	DEBT SERVICE-INTEREST	$ 70,780.00	$ 63,080.00	$ 55,280.00	$ 47,480.00	$ 47,480.00	$ 39,380.00	$ (8,100.00)	-17%
	315-4-4700-620	BOND ISSUANCE FEES	$ 750.00	$ 750.00	$ 750.00	$ 750.00	$ -	$ 750.00	$ -	0%
	316-4-4700-310	PROFESSIONAL SERVICES	$ 1,833.24	$ 590.12	$ 435.62	$ 500.00	$ 200.00	$ 500.00	$ -	0%
	316-4-4700-600	DEBT SERVICE PRINCIPAL	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ 85,000.00	$ 85,000.00	$ 5,000.00	6%
	316-4-4700-610	DEBT SERVICE - INTEREST	$ 23,850.00	$ 22,250.00	$ 20,650.00	$ 20,650.00	$ 18,787.50	$ 16,663.00	$ (3,987.00)	-19%
	316-4-4700-620	BOND ISSUANCE FEES	$ 750.00	$ 750.00	$ 750.00	$ 750.00	$ 750.00	$ 750.00	$ -	0%
	317-4-4700-310	PROFESSIONAL SERVICES	$ 1,833.24	$ 4,140.12	$ 435.62	$ 500.00	$ 200.00	$ 500.00	$ -	0%
	317-4-4700-600	DEBT SERVICE PRINCIPAL	$ 60,000.00	$ 60,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -	0%
	317-4-4700-610	DEBT SERVICE-INTEREST	$ 9,870.00	$ 8,850.00	$ 7,950.00	$ 7,275.00	$ 7,275.00	$ 6,525.00	$ (750.00)	-10%
	317-4-4700-620	BOND ISSUANCE FEES	$ 450.00	$ -	$ 500.00	$ -	$ 1,050.00	$ -	$ -	0%
	318-4-4700-305	CIVIL LEGAL FEES	$ 119.50	$ -	$ -	$ -	$ -	$ -	$ -	0%
	318-4-4700-310	PROFESSIONAL SERVICES	$ -	$ 1,770.98	$ 435.62	$ 600.00	$ -	$ 600.00	$ -	0%
	318-4-4700-431	SERVICE FEES	$ 6,857.86	$ 6,506.71	$ 6,421.12	$ 6,500.00	$ 2,728.47	$ 6,500.00	$ -	0%
	318-4-4700-615	TRUSTEE BOND PAYMENTS	$ 130,287.94	$ 123,627.46	$ 122,001.21	$ 133,826.00	$ 51,841.01	$ 127,135.00	$ (6,691.00)	-5%
	319-4-4700-310	PROFESSIONAL SERVICES	$ 1,833.24	$ 590.12	$ 435.62	$ 500.00	$ 2,500.00	$ 500.00	$ -	0%
	319-4-4700-430	MISCELLANEOUS EXPENSE	$ 555.00	$ -	$ -	$ -	$ -	$ -	$ -	0%
	319-4-4700-600	DEBT SERVICE-PRINCIPAL	$ -	$ 80,000.00	$ 205,000.00	$ 210,000.00	$ 105,000.00	$ 220,000.00	$ 10,000.00	5%
	319-4-4700-610	DEBT SERVICE-INTEREST	$ 93,996.67	$ 95,800.00	$ 88,675.00	$ 78,750.00	$ 66,800.00	$ 67,550.00	$ (11,200.00)	-14%
	319-4-4700-620	BOND ISSUANCE FEES	$ 500.00	$ 500.00	$ 550.00	$ -	$ -	$ -	$ -	0%
	320-4-4700-310	PROFESSIONAL SERVICES	$ 408.79	$ 1,090.12	$ 435.62	$ 500.00	$ 200.00	$ 500.00	$ -	0%
	320-4-4700-600	DEBT SERVICE - PRINCIPAL	$ -	$ -	$ 130,420.50	$ 145,358.00	$ 145,357.87	$ 148,057.00	$ 2,699.00	2%
	320-4-4700-610	DEBT SERVICE-INTEREST	$ -	$ 34,874.94	$ 47,569.35	$ 40,405.00	$ 40,674.89	$ 33,340.00	$ (7,065.00)	-17%
	320-4-4700-620	BOND ISSUANCE FEES	$ -	$ -	$ 500.00	$ 500.00	$ 750.00	$ 500.00	$ -	0%
	321-4-4700-310	PROFESSIONAL SERVICES	$ -	$ -	$ 481.25	$ 300.00	$ 800.00	$ 800.00	$ 500.00	167%
	321-4-4700-600	DEBT SERVICE-PRINCIPAL	$ -	$ -	$ -	$ 100,000.00	$ 100,000.00	$ 120,000.00	$ 20,000.00	20%
	321-4-4700-610	DEBT SERVICE - INTEREST	$ -	$ -	$ 58,185.02	$ 61,168.00	$ 61,167.50	$ 55,668.00	$ (5,500.00)	-9%
	322-4-4700-310	PROFESSIONAL SERVICES	$ -	$ -	$ 181.25	$ -	$ -	$ 500.00	$ 500.00	0%
	322-4-4700-600	DEBT SERVICE-PRINCIPAL						$ 30,000.00	$ 30,000.00	0%
	322-4-4700-610	DEBT SERVICE INTEREST	$ -	$ -	$ -	$ -	$ 12,800.00	$ 11,250.00	$ 11,250.00	0%
	322-4-4700-620	BOND ISSUANE FEE	$ -	$ -	$ 2,925.00	$ -	$ 3,912.00	$ -	$ -	0%
	323-4-4700-610	DEBT SERVICE INTEREST						$ 104,152.00	$ 104,152.00	0%
	323-4-4700-620	BOND ISSUANE FEE	$ -	$ -	$ -	$ -	$ 30,539.95	$ -	$ -	0%
	375-4-4700-310	PROFESSIONAL SERVICES	$ 1,833.24	$ 390.13	$ 254.38	$ -	$ 3,850.00	$ -	$ -	0%
	375-4-4700-430	MISCELLANEOUS EXPENSE	$ (0.09)	$ -	$ -	$ -	$ -	$ -	$ -	0%
	375-4-4700-600	DEBT SERVICE-PRINCIPAL	$ 86,000.00	$ 89,000.00	$ 93,000.00	$ -	$ -	$ -	$ -	0%
	375-4-4700-610	DEBT SERVICE-INTEREST	$ 11,524.00	$ 7,826.00	$ 3,999.00	$ -	$ -	$ -	$ -	0%
	375-4-4700-620	BOND ISSUANCE FEES	$ 425.00	$ 425.00	$ 350.00	$ -	$ -	$ -	$ -	0%
	380-4-4700-310	PROFESSIONAL SERVICES	$ 1,833.24	$ 390.13	$ 435.63	$ 400.00	$ -	$ 400.00	$ -	0%
	380-4-4700-600	DEBT SERVICE-PRINCIPAL	$ 37,077.00	$ 11,000.00	$ 11,000.00	$ 11,000.00	$ 11,000.00	$ 11,000.00	$ -	0%
	395-4-4700-310	PROFESSIONAL SERVICES	$ 2,183.24	$ 590.13	$ 435.63	$ 350.00	$ 200.00	$ 350.00	$ -	0%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Difference
	395-4-4700-600	DEBT SERVICE-PRINCIPAL	$ 34,067.12	$ 37,473.84	$ 37,473.84	$ 37,474.00	$ 37,473.83	$ 37,474.00	$ -	0%
	395-4-4700-610	DEBT SERVICE-INTEREST	$ 8,201.67	$ 6,876.43	$ 5,414.97	$ 3,897.00	$ 3,897.28	$ 3,897.00	$ -	0%
	395-4-4700-620	BOND ISSUANCE FEES	$ -	$ 350.00	$ -	$ 500.00	$ 350.00	$ 500.00	$ -	0%
	399-4-4700-600	DEBT SERVICE-PRINCIPAL	$ 63,440.52	$ 60,457.56	$ -	$ -	$ -	$ -	$ -	0%
	399-4-4700-610	DEBT SERVICE-INTEREST	$ 6,780.24	$ 2,116.67	$ -	$ -	$ -	$ -	$ -	0%
		TOTAL EXPENDITURES	$ 1,145,154	$ 1,209,599	$ 1,415,857	$ 1,435,954	$ 1,288,006	$ 1,499,558	$ 63,604	4%

Department	Account	ccount Code Descripti	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
CAPITAL PROJ. REV	417-3-0000-39200	OPERATING FUND TR/	$ -	$ -	$ 7,592.47	$ -	$ -	$ -	$ -	0%
	418-3-0000-33135	FEDERAL GRANT	$ 2,522,528.45	$ 4,663,650.54	$ 31,926.83	$ -	$ -	$ -	$ -	0%
	418-3-0000-33435	STATE AID	$ 479,803.70	$ 1,522,873.19	$ 544,929.58	$ -	$ -	$ -	$ -	0%
	418-3-0000-33436	LOCAL GRANT	$ -	$ 285,411.05	$ -	$ -	$ -	$ -	$ -	0%
	418-3-0000-36210	INTEREST INCOME	$ -	$ -	$ 48.67	$ -	$ -	$ -	$ -	0%
	418-3-0000-36230	DONATIONS FROM PR	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
	418-3-0000-36240	REIMBURSEMENTS	$ 8,442.58	$ 183,831.90	$ 63,641.28	$ -	$ -	$ -	$ -	0%
	418-3-0000-37415	CONTRIBUTED CAPITA	$ (756,605.00)	$ (180,495.00)	$ -	$ -	$ -	$ -	$ -	0%
	418-3-0000-39310	BOND PROCEEDS	$ -	$ 2,005,000.00	$ -	$ -	$ -	$ -	$ -	0%
	418-3-0000-39500	BOND PREMIUM	$ -	$ 221,837.40	$ -	$ -	$ -	$ -	$ -	0%
	420-3-0000-33436	LOCAL GRANT MONEY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
	420-3-0000-36210	INTEREST INCOME	$ 62.34	$ 39.29	$ 652.87	$ -	$ 1,466.78	$ -	$ -	0%
	420-3-0000-36240	REIMBURSEMENTS	$ 148,185.00	$ -	$ -	$ -	$ 94,425.00	$ -	$ -	0%
	421-3-0000-36210	INTEREST INCOME	$ -	$ -	$ 1,146.83	$ -	$ 13,328.69	$ -	$ -	0%
	421-3-0000-36240	REIMBURSEMENTS	$ -	$ -	$ 1,592,830.00	$ -	$ -	$ -	$ -	0%
	421-3-0000-37415	CONTRIBUTED CAPITA	$ -	$ -	$ (35,786.40)	$ -	$ -	$ -	$ -	0%
	421-3-0000-39310	BOND PROCEEDS	$ -	$ -	$ 260,000.00	$ -	$ 2,135,000.00	$ -	$ -	0%
	421-3-0000-39500	BOND PREMIUM	$ -	$ -	$ 26,327.85	$ -	$ 152,471.95	$ -	$ -	0%
	423-3-0000-33435	STATE AID	$ -	$ -	$ -	$ -	$ -	$ 666,900.00	$ 666,900.00	0%
	423-3-0000-39310	BOND PROCEEDS	$ -	$ -	$ -	$ -	$ -	$ 2,253,500.00	$ 2,253,500.00	0%
	455-3-0000-36210	INTEREST INCOME	$ 8,444.94	$ 1,754.08	$ 7,133.25	$ 1,800.00	$ 57,079.70	$ 1,800.00	$ -	0%
	455-3-4311-39204	TRANSFER IN FR SANI	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
	455-3-4945-34305	TRUNK HOOKUP	$ 76,126.76	$ 33,037.28	$ 17,517.79	$ -	$ 22,889.08	$ -	$ -	0%
	455-3-4945-36300	MISCELLANEOUS INCC	$ -	$ 18,000.00	$ -	$ -	$ -	$ -	$ -	0%
	472-3-0000-36210	INTEREST INCOME	$ 48.91	$ 40.03	$ 678.29	$ -	$ 1,530.58	$ -	$ -	0%
	472-3-0000-36300	MISCELLANEOUS INCC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
	498-3-0000-31010	CURRENT PROPERTY T	$ -	$ -	$ -	$ 200,217.00	$ -	$ 110,418.00	$ (89,799.00)	-45%
	498-3-0000-39200	OPERATING TRANSFEI	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
	499-3-0000-31010	CURRENT PROPERTY T	$ 40.65	$ 141,724.00	$ 20,810.00	$ -	$ -	$ -	$ -	0%
	499-3-0000-31020	DELINQUENT PROPER	$ -	$ 0.77	$ 12.96	$ -	$ -	$ -	$ -	0%
	499-3-0000-36100	SPECIAL ASSESSMENT	$ 18,668.60	$ 2,019.81	$ 2,216.99	$ 1,500.00	$ 524.47	$ 1,500.00	$ -	0%
	499-3-0000-36200	MISCELLANEOUS REVI	$ 0.01	$ 20,495.69	$ -	$ -	$ -	$ -	$ -	0%
	499-3-0000-36210	INTEREST INCOME	$ 2,985.92	$ 596.47	$ 1,665.42	$ 500.00	$ 10,453.83	$ 500.00	$ -	0%
	499-3-4311-36231	RENTAL INCOME	$ 20,032.26	$ 15,000.00	$ 15,000.00	$ 7,500.00	$ -	$ 7,500.00	$ -	0%
		TOTAL REVENUES	$ 2,528,765	$ 8,934,817	$ 2,558,345	$ 211,517	$ 2,489,170	$ 3,042,118	$ 2,830,601	1338%

Department	Account	:count Code Descriptic	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 $ Difference	2023-2024 % Diff.
CAPITAL PROJECTS	418-4-4311-200	SUPPLIES	$ -	$ -	$ 2,844	$ -	$ -	$ -	$ -	0%
	418-4-4311-301	AUDIT	$ -	$ -	$ 3,500	$ -	$ -	$ -	$ -	0%
	418-4-4311-303	ENGINEERING	$ 237,169	$ 664,404	$ 81,772	$ -	$ 2,825	$ -	$ -	0%
	418-4-4311-305	CIVIL LEGAL FEES	$ 126,900	$ 29,947	$ 15,078	$ -	$ -	$ -	$ -	0%
	418-4-4311-310	PROFESSIONAL SERVI(	$ 6,970	$ 23,344	$ 1,478	$ -	$ -	$ -	$ -	0%
	418-4-4311-340	ADVERTISING & PUBLI	$ 1,403	$ -	$ -	$ -	$ -	$ -	$ -	0%
	418-4-4311-430	MISCELLANEOUS EXPE	$ 16	$ 28,182	$ -	$ -	$ 0	$ -	$ -	0%
	418-4-4311-500	CAPITAL PROJECTS	$ 2,537,961	$ 7,426,158	$ 551,109	$ -	$ -	$ -	$ -	0%
	418-4-4311-620	BOND ISSUANCE FEES	$ -	$ 33,865	$ -	$ -	$ -	$ -	$ -	0%
	420-4-4311-303	ENGINEERING	$ 962	$ 3,629	$ 631	$ -	$ -	$ -	$ -	0%
	420-4-4311-305	CIVIL LEGAL FEES	$ 20	$ -	$ -	$ -	$ -	$ -	$ -	0%
	420-4-4311-310	PROFESSIONAL SERVI(	$ 638	$ -	$ 54,999	$ -	$ -	$ -	$ -	0%
	420-4-4311-430	MISCELLANEOUS EXPE	$ 555	$ -	$ -	$ -	$ 771	$ -	$ -	0%
	420-4-4311-500	CAPITAL OUTLAY	$ 252,113	$ 70,000	$ -	$ -	$ -	$ -	$ -	0%
	421-4-4311-303	ENGINEERING	$ -	$ 54,682	$ 167,574	$ -	$ 4,967	$ -	$ -	0%
	421-4-4311-430	MISCELLANEOUS EXPE	$ -	$ 207	$ 1,118	$ -	$ -	$ -	$ -	0%
	421-4-4311-500	CAPITAL	$ -	$ -	$ 1,350,676	$ -	$ 181,528	$ -	$ -	0%
	421-4-4311-620	BOND ISSUANCE FEES	$ -	$ -	$ 3,970	$ -	$ 18,428	$ -	$ -	0%
	423-4-4311-303	ENGINEERING	$ -	$ -	$ 216	$ -	$ 59,248	$ -	$ -	0%
	423-4-4311-500	CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ 3,699,300	$ 3,699,300	0%
	498-4-4311-720	TRANSFER OUT	$ -	$ -	$ -	$ 189,985	$ -	$ 120,650	$ (69,335)	-36%
	499-4-4132-500	CAPITAL OUTLAY	$ 14,587	$ -	$ -	$ -	$ -	$ -	$ -	0%
	499-4-4311-303	ENGINEERING FEES	$ 302	$ 651	$ -	$ -	$ -	$ -	$ -	0%
	499-4-4311-440	REAL ESTATE TAXES	$ 3,430	$ 1,790	$ 1,788	$ 1,900	$ 1,528	$ 1,900	$ -	0%
	499-4-4311-500	CAPITAL OUTLAY	$ 44,995	$ 24,900	$ -	$ -	$ -	$ -	$ -	0%
	499-4-4311-720	TRANSFERS OUT	$ -	$ -	$ 90,000	$ -	$ -	$ -	$ -	0%
		TOTAL EXPENDITURES	$ 3,228,019	$ 8,361,759	$ 2,326,752	$ 191,885	$ 269,296	$ 3,821,850	$ 3,629,965	1892%