

2024 Proposed Budget
September 12, 2023

	2022 Final Budget	2022 Actual to 12/31/2022	2023 Budget	2023 Actual to 08/31/2023	2024 Proposed Budget	
General Property Taxes (31000)	\$235,955.00	\$234,177.86	259,068.00	147,681.02	271,225.00	5%
Penalties & Deling Taxes (31900)	0.00	13,079.16	0.00	223.26	541.00	
10% Gaming Fee (31311)	5,000.00	6,482.83	3,000.00	2,220.06	4,000.00	
Gravel Permit	7,000.00	7,000.00	7,000.00	7,000.00	8,000.00	
Intoxicating On-Sale Liquor (32110)	6,900.00	6,525.00	6,900.00	0.00	6,900.00	
Non-Intoxicating Malt Liquor (32115)	75.00	0.00	125.00	0.00	0.00	
Set-Up License (32116)	500.00	250.00	125.00	500.00	500.00	
Cigarette Licenses (32117)	200.00	200.00	200.00	0.00	200.00	
Conditional Use/Variance Permit (32205)	0.00	1,750.00	0.00	1,200.00	0.00	
Construction Permit (32210)	3,000.00	4,595.00	5,000.00	1,300.00	5,000.00	
Grade and Fill Permit	0.00	875.00	0.00	0.00	375.00	
Golf Cart Permit (32213)	140.00	200.00	200.00	120.00	140.00	
Recycling Center (32215)	10,000.00	14,995.00	15,335.00	15,165.00	15,335.00	
Dog Licenses (32240)	500.00	564.00	550.00	662.00	750.00	
Intergovernmental Aid (33404)	131.00	0.00	131.00	2.70	131.00	
Federal Grants and Aids (33101)	4,000.00	0.00	4,000.00	2.68	4,000.00	
State Aids/Fire Relief (33390)	10,000.00	24,375.47	10,000.00	0.00	24,376.00	
Local Government and Aids (33401)	37,813.00	37,813.00	37,814.00	18,907.00	43,751.00	*
County Grants & Aids for Hwys (33610)	2,000.00	2,477.29	2,000.00	0.00	3,000.00	
Small Cities Assistance	0.00	0.00	0.00	0.00	17,861.00	*
Charges of Services (34005)	500.00	3,618.10	2,000.00	97.00	2,000.00	
General Government (34100)	0.00	716.23	0.00	0.00	0.00	
Fire, Reimbursed (34210)	16,000.00	0.00	16,000.00	0.00	16,000.00	
Recreation (36217)	4,000.00	0.00	0.00	0.00	0.00	
Miscellaneous Revenues (36200)	40,000.00	40,000.00	0.00	0.00	0.00	
Interest Earnings (36210)	50.00	328.18	60.00	316.30	650.00	
Lease/Municipal Building					13,900.00	*
Rent/Municipal Building (36217)	6,000.00	5,000.00	6,000.00	4,000.00	7,200.00	
Rent/Event Center (36225)	6,000.00	13,669.16	17,600.00	10,280.00	17,600.00	
Event Center other related charges (36227)	1,000.00	1,200.00	1,500.00	800.00	1,000.00	
Contributions & Donations (36230)	2,000.00	20,444.00	2,000.00	50,370.47	2,000.00	
Refunds & Reimbursements (36233)	2,000.00	74,529.99	0.00	43,996.19	0.00	
LMCit/Dividends (36235)	3,000.00	4,620.00	3,000.00	0.00	4,620.00	
Liquor Store Transfer (39201)	25,000.00	25,000.00	30,000.00	0.00	25,000.00	
Total Receipts	\$428,764.00	\$544,485.27	\$429,608.00	\$304,843.68	\$496,055.00	15% increase

* fixed number - cannot be changed

2024 Proposed Budget
September 12, 2023

	2022 Final Budget	2022 Actual to 12/31/2022	2023 Budget	2023 Actual to 08/31/2023	2024 Proposed Budget
GENERAL GOVERNMENT					
(41000) Office Supplies (200)	1,160.00	5,450.09	1,160.00	5,793.10	5,000.00
Operating Supplies (210)	250.00	116.28	250.00	304.80	250.00
Repair & Maint. Supplies (220)	200.00	0.00	200.00	171.00	200.00
Auditor (301)	2,125.00	2,125.00	2,125.00	2,125.00	2,125.00
Postage (322)	300.00	959.91	300.00	0.00	1,000.00
Telephone	4,000.00	4,145.39	4,000.00	1,860.89	3,000.00
Dues (345)	930.00	391.75	930.00	1,392.05	1,400.00
Printing & Publishing (350)	4,000.00	4,852.00	4,000.00	1,268.90	4,000.00
Insurance (360)	3,000.00	7,200.00	3,105.00	178.00	3,500.00
Repair & Maintenance (400)	300.00	0.00	300.00	0.00	300.00
Utility Services (380)					5,000.00
Lease Payment					19,000.00
Improvements (530)	1,000.00	0.00	1,000.00	0.00	1,000.00
Office Equip & Furnishing & IT.(570)	1,500.00	0.00	1,500.00	1,049.91	1,500.00
Refund & Reimbursements	0.00	4,443.23	0.00	19,695.56	0.00
Total General Government	\$18,765.00	\$29,683.65	\$18,870.00	\$33,839.21	47,275.00
Legislative (Council/Board)					
Wages and Salaries (100)	4,500.00	3,754.01	4,500.00	2809.79	5,600.00
(41100) Employer Cont./Soc.Sec. (122)	1,250.00	1,319.24	1,250.00	1108.19	2,100.00
Office Supplies (200)	0.00	0.00	200.00	630.04	650.00
Travel, Mtgs & Schools	600.00	792.72	1,000.00	2006.38	1,500.00
Operating Supplies (210)	0.00	0.00	200.00	0.00	200.00
Insurance (360)	200.00	407.00	200.00	278.00	300.00
Total Legislative	\$6,550.00	\$6,272.97	\$7,350.00	\$6,832.40	10,350.00
Executive (Wages and Salaries (100)					
(41300) Employer Cont./Soc.Sec. (122)	200.00	113.58	200.00	206.82	210.00
Workers Compensation	0.00	0.00	0.00	238.94	0.00
Volunteer Appreciation	100.00	65.49	100.00	0.00	100.00
Dues (345)	30.00	30.00	30.00	0.00	30.00
Travel, Mtgs & Schools	1,000.00	380.86	1,000.00	844.60	1,000.00
Total Executive	\$2,530.00	\$1,069.92	\$2,530.00	\$1,892.24	2,540.00
Total General Government	27,845.00	37,026.54	28,750.00	42,563.85	60,165.00
Clerk (4140) Wages and Salaries (100)					
Employer Cont./Soc.Sec. (122)	11,085.00	7,879.58	7,600.00	5,009.93	8,866.00
Health/Life Insurance (131)	2,310.00	2,613.92	2,600.00	1,616.77	3,232.00
Telephone	300.00	225.00	300.00	200.00	300.00
Workers Compensation	350.00	0.00	350.00	0.00	350.00
Travel, Mtgs & Schools	1,300.00	769.14	1,500.00	1,646.50	2,000.00
Legal Service Attorney (304)	14,500.00	7,326.66	9,000.00	0.00	5,000.00
Elections (4) Wages and Salaries (100)					
Office Supplies (200)	100.00	0.00	0.00	0.00	50.00
Travel, Mtgs. & Schools (211)	400.00	272.06	0.00	0.00	400.00
Total Clerk, Legal services and Elections	50,812.00	35,051.72	38,350.00	18,772.09	39,198.00

2024 Proposed Budget
September 12, 2023

	2022 Final Budget	2022 Actual to 12/31/2022	2023 Budget	2023 Actual to 08/31/2023	2024 Proposed Budget
Planning & Zoning (41910)	0.00	938.00	500.00	938.00	1,000.00
Fire (42200) Pensions-Relief Assoc. (120)	0.00	0.00	0.00	0.00	0.00
Workers Compensation	5,500.00	0.00	5,500.00	0.00	5,500.00
Insurance (360)	5,000.00	11,358.00	5,500.00	78.00	5,500.00
V-CDH Budgeted amount	12,000.00	11,967.08	12,000.00	6,581.88	13,164.00
Reimbursed Expenses (810)	0.00	34,710.47	0.00	29,033.25	0.00
Total for Public Safety, Traffic, Fire	22,500.00	58,035.55	23,000.00	35,693.13	24,164.00
City Shop (4) Operating Supplies (210)	100.00	601.43	100.00	283.11	300.00
Repair & Maint. Supplies (220)	100.00	0.00	100.00	201.71	100.00
Small Tools & Minor Equip (240)	1,000.00	549.00	1,000.00	472.50	1,000.00
Internet (321)	804.00	744.00	810.00	228.00	810.00
Insurance (360)	800.00	821.00	828.00	0.00	850.00
Utility Services (380)	2,000.00	3,602.03	5,200.00	3,460.62	6,150.00
Repair & Maintenance Service (400)	300.00	26.47	300.00	305.00	300.00
City Share/Assessments	60.00	0.00	60.00	1.00	120.00
Improvements (530)	5,000.00	0.00	2,500.00	0.00	500.00
Total For City Shop	10,164.00	6,343.93	10,898.00	4,951.94	10,130.00
Highways, S Wages and Salaries (100)	21,026.00	17,525.81	21,500.00	15,970.07	25,400.00
(43100) Employer Cont./Soc.Sec. (122)	12,876.00	9,855.36	12,685.00	8,624.55	14,147.00
Health Insurance (131)	6,000.00	3,694.62	6,538.00	2,977.16	4,370.00
Workers Compensation (150)	1,300.00	0.00	1,300.00	0.00	1,300.00
Office Supplies (200)	200.00	60.83	100.00	68.22	100.00
Operating Supplies (210)	6,000.00	8,799.47	8,000.00	5,512.83	9,000.00
Travel, Mtgs, & Schools	300.00	0.00	300.00	20.00	20.00
Repair & Maint. Supplies (220)	2,000.00	522.39	2,500.00	1,338.66	3,500.00
Small Tools & Minor Equip (240)	500.00	427.19	600.00	133.46	600.00
Employee Clothing Allowance (245)	350.00	0.00	350.00	0.00	350.00
Engineer (303)	16,000.00	38,375.79	28,000.00	25,787.06	30,000.00
Telephone	375.00	312.50	375.00	250.00	375.00
Insurance (360)	3,200.00	1,813.00	4,725.00	376.00	4,725.00
Repair & Maintenance Service (400)	3,500.00	6,819.68	5,000.00	22,675.86	5,000.00
Seal Coating (410)	7,500.00	0.00	7,500.00	0.00	10,000.00
Improvements (530)	17,000.00	19,437.24	25,000.00	21,489.76	42,861.00
Other Equipment (580)	25,000.00	0.00	15,000.00	8,228.54	5,000.00
Sidewalk Repair & Maintenance (400)	1,500.00	0.00	1,500.00	0.00	1,500.00
Ice and Snow Sand & Salt	1,000.00	648.38	1,500.00	857.29	1,500.00
Snow Removal (415)	0.00	0.00	0.00	0.00	1,000.00
Capital Outlay	5,000.00	0.00	5,000.00	0.00	1,000.00
Total for Streets, Sidewalks, Ice Control	130,627.00	108,292.26	147,473.00	114,309.46	161,748.00
Recycling Center (43218)					
Wages and Salaries (100)	7,485.00	5,472.41	7,700.00	4,868.59	8,000.00
Employer Cont./Soc.Sec. (122)	4,361.00	3,148.43	4,361.00	2,484.86	4,500.00
Repair & Maintenance (220)	2,500.00	138.43	3,000.00	1,456.07	3,000.00
Office Supplies (200)	500.00	73.50	500.00	0.00	100.00

2024 Proposed Budget
September 12, 2023

	2022 Final Budget	2022 Actual to 12/31/2022	2023 Budget	2023 Actual to 08/31/2023	2024 Proposed Budget
Printing & Publishing (350)	600.00	397.00	600.00	315.37	400.00
Street Lighting (380)	400.00	268.32	400.00	785.07	300.00
City Share/Assessments	300.00	854.00	850.00	461.28	930.00
Improvements (530)	10,000.00	0.00	8,000.00	0.00	1,500.00
Total for Recycling Center	26,146.00	10,352.09	25,411.00	10,371.24	18,730.00
Street Light Utility Services/Street Poles	8,750.00	6,751.34	9,000.00	5,945.30	15,000.00
Event Center Part-Time Employees (103)	300.00	0.00	0.00	759.21	7,830.00
Employer Cont./Soc.Sec. (122)	0.00	0.00	0.00	179.58	660.00
Professional Services	2,500.00	2,478.62	3,800.00	6,798.80	2,500.00
Telephone	0.00	0.00	0.00	1,007.35	720.00
Office Supplies (200)	100.00	0.00	100.00	68.22	50.00
Operating Supplies (210)	1,700.00	2,661.00	3,900.00	6,798.80	4,000.00
Repair & Maint. Supplies (220)	1,000.00	745.58	1,580.00	13,582.30	1,600.00
Internet	1,000.00	828.00	1,104.00	816.00	1,104.00
Security Services (300)	1,000.00	0.00	0.00	0.00	500.00
Advertising	3,500.00	1,873.00	4,000.00	1,600.00	4,000.00
Insurance (360)	1,900.00	3,085.00	1,900.00	0.00	3,085.00
Utility Services (380)	6,000.00	6,662.12	8,000.00	5,243.35	8,200.00
Rubbish Service (384)	1,500.00	1,040.19	1,500.00	0.00	1,600.00
Repair & Maintenance (400)	2,000.00	3,455.23	3,000.00	3,988.08	2,600.00
City Share/Assessments (440)	400.00	392.87	400.00	213.45	450.00
Improvements (530)	15,000.00	0.00	10,000.00	64,076.88	5,000.00
Refunds & Reimbursements	0.00	2,025.00	0.00	75.00	0.00
Total for Event Center	37,900.00	25,246.61	39,284.00	105,207.02	43,899.00
Parks (4520) Wages and Salaries (100)	30,860.00	18,300.71	22,760.00	15,933.62	25,530.00
Employer Cont./Soc.Sec. (122)	14,600.00	9,473.13	12,465.00	7,221.76	12,465.00
Health Insurance (131)	5,700.00	3,639.73	6,000.00	2,437.76	6,000.00
Workers Compensation	1,500.00	0.00	900.00	0.00	900.00
Engineering	2,500.00	0.00	2,500.00	4,905.31	5,000.00
Office Supplies (200)	100.00	60.83	100.00	68.22	100.00
Operating Supplies (210)	7,000.00	8,880.40	7,500.00	1,775.43	7,000.00
Telephone	375.00	312.50	375.00	218.75	375.00
Travel, Mtgs, & Schools	300.00	40.00	300.00	20.00	20.00
Repair & Maint. Supplies (220)	6,500.00	536.92	5,000.00	909.18	2,000.00
Employee Clothing Allowance(245)	250.00	0.00	250.00	0.00	100.00
Printing & Publishing (350)	100.00	0.00	250.00	0.00	0.00
Licenses/Permits	35.00	360.00	360.00	35.00	360.00
Insurance (360)	5,000.00	5,078.00	5,000.00	278.00	5,000.00
Utility Services (380)	3,000.00	1,533.53	3,000.00	2,020.51	3,500.00
Rubbish Service (384)	2,400.00	899.55	2,400.00	1,329.80	2,600.00
Repair & Maintenance Service(400)	2,600.00	2,867.17	3,000.00	2,960.38	3,000.00
City Share/Assessments (440)	1,200.00	972.35	975.00	493.72	990.00
Improvements (530)	21,000.00	15,502.21	18,000.00	23,394.88	20,000.00
Refunds & Reimbursements	0.00	660.00	0.00	15,829.80	0.00

2024 Proposed Budget
September 12, 2023

	2022 Final Budget	2022 Actual to 12/31/2022	2023 Budget	2023 Actual to 08/31/2023	2024 Proposed Budget
Total for Parks	105,020.00	69,117.03	91,135.00	79,832.12	94,940.00
Non-Expend Economic Development (46510)	8,000.00	8,000.00	7,000.00	7,000.00	5,000.00
Misc.	0.00	0.00	3,043.00	0.00	0.00
Tax Abatement	0	0	5,764.00	0.00	22,081.00
Total Disbursements	\$427,764.00	\$364,217.07	\$429,608.00	\$425,584.15	\$496,055.00
	\$1,000.00	\$180,268.20	\$0.00	-\$120,740.47	0.00

2022 Notes

No longer paying cemetery insurance (cemetery is not owned by City)

Budget figured 3% salary increase - Council approved 2.5% salary increase.

2023 Notes

Adding planning and zoning GIS license

Council approved 2% salary increase in November and budget updated.

2024 Notes

Budget figured 3% salary increase -

Received Tax Abatement number form county

2025 Notes

*** Get tax abatement number from Wayne Stein