

SPECIAL CITY COMMISSION MEETING

07/24/25

12:00pm

City Commission Chambers
423 6th St NE, Devils Lake, ND 58301

Meeting Items

1. Call to order
2. Salary & Benefits Plan
 - a. Public Works Review
 - b. Cost of Living, Grades & Steps Scale
3. General Fund
 - a. Revenue Projections
 - b. Department Overviews
 - i. Non-Departmental
 - ii. Fire Department
 - iii. Police Department
 - iv. Shade Tree
 - v. Administrative & Other Departments
 - c. Next Steps
4. Debt Service Funds (5000 Funds)
5. Other



SALARY PLAN REVIEW

Benefit Changes



- NDPERS EMPLOYER CONTRIBUTIONS
 - **PUBLIC SAFETY PLAN – DECREASE .26%**
 - PREVIOUS = 10.30% → 10.04%
 - FIRE DEPARTMENT TO NDPERS PUBLIC SAFETY PLAN?
- BCBSND
 - FUND PERFORMING WELL
 - BUDGETING 5% INCREASE

SALARY PLAN



- CPI: June 2024– June 2025= 2.7%
- COLA Recommendation for 2026 – 2%
- Grade & Step Scale Recommendation: Add a Column to the End, Remove One from Beginning

SALARY SCHEDULE EFFECTIVE JANUARY 1, 2026 - 2% COST OF LIVING RAISE															
		YR 1	YR 2	YR 3	YR 4	YR 5	YR 6	YR 7	YR 8	YR 9	YR 10	YR 11	YR 12	YR 13	YR 14
			4%	4%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	2%
GRADE	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	2,623	2,783	2,894	3,010	3,100	3,193	3,257	3,322	3,388	3,456	3,525	3,596	3,668	3,741	3,816
2	2,780	2,950	3,067	3,190	3,286	3,385	3,453	3,522	3,592	3,664	3,737	3,812	3,888	3,966	4,045
3	2,946	3,126	3,252	3,382	3,483	3,587	3,659	3,732	3,807	3,883	3,961	4,040	4,121	4,203	4,287
4	3,123	3,314	3,447	3,585	3,693	3,804	3,880	3,958	4,037	4,118	4,200	4,284	4,370	4,457	4,546
5	3,310	3,513	3,653	3,799	3,913	4,030	4,111	4,193	4,277	4,363	4,450	4,539	4,630	4,723	4,817
6	3,509	3,724	3,873	4,028	4,149	4,273	4,358	4,445	4,534	4,625	4,718	4,812	4,908	5,006	5,106
7	3,719	3,947	4,105	4,269	4,397	4,529	4,620	4,712	4,806	4,902	5,000	5,100	5,202	5,306	5,412
8	3,943	4,184	4,351	4,525	4,661	4,801	4,897	4,995	5,095	5,197	5,301	5,407	5,515	5,625	5,738
9	4,179	4,435	4,612	4,796	4,940	5,088	5,190	5,294	5,400	5,508	5,618	5,730	5,845	5,962	6,081
10	4,429	4,701	4,889	5,085	5,238	5,395	5,503	5,613	5,725	5,840	5,957	6,076	6,198	6,322	6,448
11	4,696	4,983	5,182	5,389	5,551	5,718	5,832	5,949	6,068	6,189	6,313	6,439	6,568	6,699	6,833
12	4,977	5,282	5,493	5,713	5,884	6,061	6,182	6,306	6,432	6,561	6,692	6,826	6,963	7,102	7,244
13	5,276	5,599	5,823	6,056	6,238	6,425	6,554	6,685	6,819	6,955	7,094	7,236	7,381	7,529	7,680
14	5,592	5,935	6,172	6,419	6,612	6,810	6,946	7,085	7,227	7,372	7,519	7,669	7,822	7,978	8,138
15	5,928	6,291	6,543	6,805	7,009	7,219	7,363	7,510	7,660	7,813	7,969	8,128	8,291	8,457	8,626
16	6,284	6,669	6,935	7,212	7,428	7,651	7,804	7,960	8,119	8,281	8,447	8,616	8,788	8,964	9,143
17	6,661	7,069	7,351	7,645	7,874	8,110	8,272	8,437	8,606	8,778	8,954	9,133	9,316	9,502	9,692
18	7,061	7,493	7,793	8,105	8,348	8,598	8,770	8,945	9,124	9,306	9,492	9,682	9,876	10,074	10,275
19	7,484	7,942	8,260	8,590	8,848	9,113	9,295	9,481	9,671	9,864	10,061	10,262	10,467	10,676	10,890
20	7,933	8,419	8,756	9,106	9,379	9,660	9,853	10,050	10,251	10,456	10,665	10,878	11,096	11,318	11,544
21	8,409	8,924	9,281	9,652	9,942	10,240	10,445	10,654	10,867	11,084	11,306	11,532	11,763	11,998	12,238
22	9,638	10,227	10,636	11,061	11,393	11,735	11,970	12,209	12,453	12,702	12,956	13,215	13,479	13,749	14,024

GENERAL FUND FINANCIAL IMPACT

	2025	2026 (1%)	1% Change	2% Change
Salaries	\$ 3,501,439	\$ 3,536,454	\$ 35,014	\$ 70,029
Step Increase (2%) on 7/1			\$ 35,365	\$ 36,072
FICA	217,739.14	\$ 219,917	\$ 2,177	\$ 4,355
Medicare	50,923.57	51,432.80	509.24	\$ 1,018
Retirement (10.07%)	\$ 352,594.92	\$ 356,120.87	\$ 3,525.95	\$ 7,052
			\$ 76,592	\$ 118,526

	2025	2026 (1%)	1%	2%	3%	4%	5%
Health Insurance	\$ 826,782	\$ 835,050	\$ 8,268	\$ 16,536	\$ 24,803	\$ 33,071	\$ 41,339

Fixed Personnel & Corrections Costs	
2% COLA & Step Increase	\$ 118,526
5% Health Insurance	\$ 41,339
	\$ 159,865

EMPLOYEE IMPACT



- **2% COLA + MIN 2% STEP INCREASE JULY 1 = 3.0% INCREASE**
- **NO INCREASE TO RETIREMENT CONTRIBUTION**
- **DIRECTION ON HEALTH INSURANCE TO BE DETERMINED IN MONTHS AHEAD – 5% INCREASE BUDGETED**

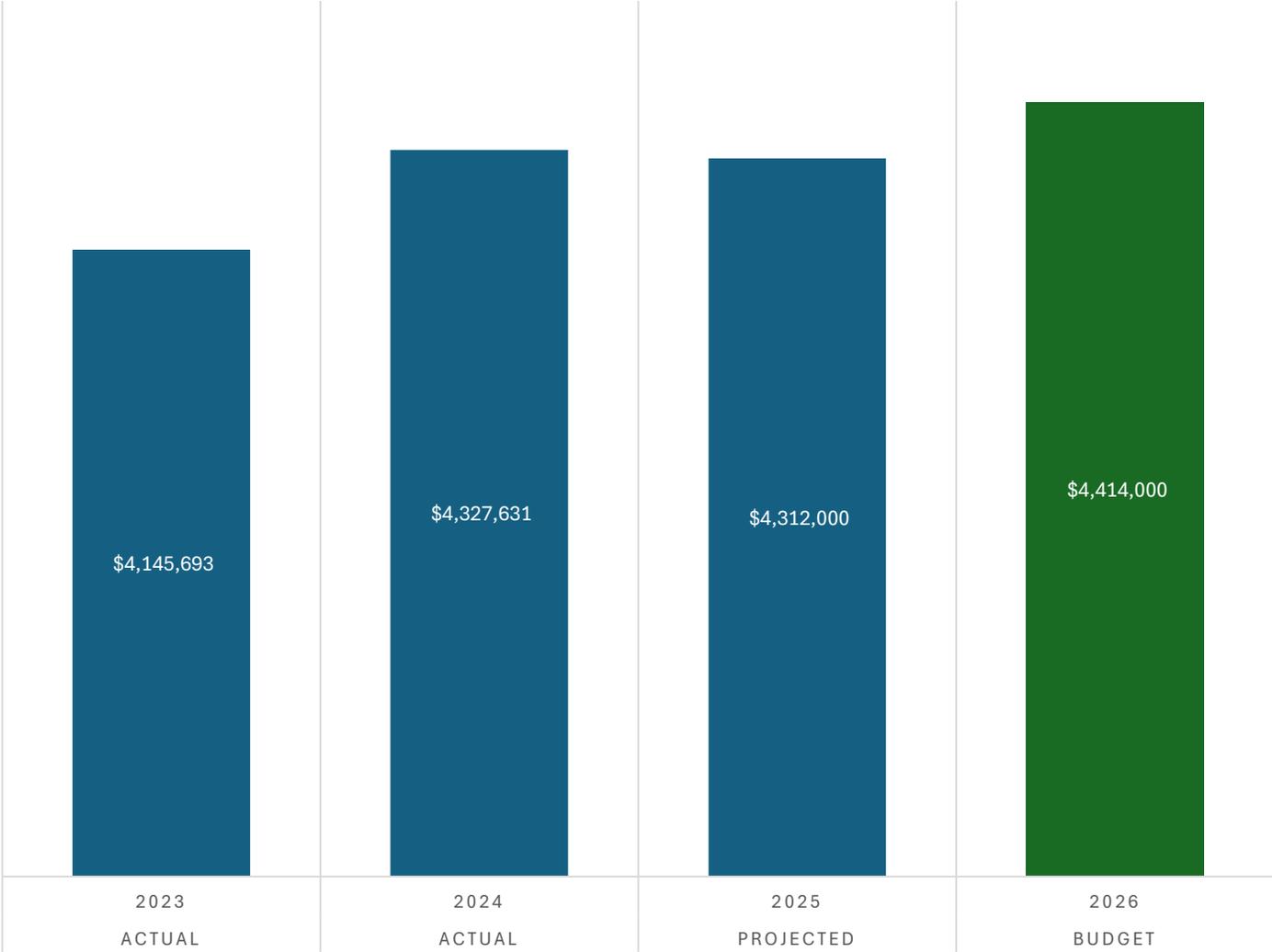


REVENUE PROJECTIONS

SALES TAX



SALES TAX



STATE AID

STATE AID (70% CITY, 30% PARKS)



Sales Tax Rate increased from 2.25% to 2.50% on Jan 1, 2023 (.25% to Park District)

GL Acct	Purpose	Limits	2021	2022	2023	2024	2025	2026
5008-3141	Dike		0%	0.0%	0.0%			
2004-3141	Lemna	44%	0%	0.0%	0.0%			
2033-3141	Infrastructure	100%	26%	32.5%	26.0%	32.50%	35.00%	32.50%
2034-3141	Econ Dev	44%	7%	8.0%	13.0%	7.00%	7.00%	7.00%
1000-3141	Property Tax	44%	40%	40.0%	41.0%	41.75%	42.75%	42.75%
2036-3141	Reserve	44%	0%	0.0%	0.0%			
4100-3141	Library/Constr.	22%	0%	0.0%	0.0%			
6006-3141	Water Source	44%	0%	0.0%	0.0%			
6002-3141	Storm Sewer		4.5%	4.5%	4.5%	4.50%	4.50%	4.50%
5476-3141	SRF Bonds	22%	5.0%	4.0%	5.0%	3.25%	5.25%	7.25%
5481-3141	SRF Bonds		9%	6.0%	6.0%	7.00%		0.00%
5484-3141	SRF Bonds		5%	3.0%	2.0%	3.00%	3.00%	3.50%
5488-3141	SRF Bonds		3.5%	2.0%	2.5%	1.00%	2.50%	2.50%
			100.0%	100.0%	100.0%	100.00%	100.00%	100.0%

CALCULATING THE PROPERTY TAX LEVY CAP

Step 1 – Calculate Previous Year (PY) Mill

2025 Levy in Dollars	\$ 2,076,675
2025 Taxable Value (TV)	\$22,627,323 (/)
	<u>0.09178</u>
	or 91.78 Mills

Step 2 – Determine Net New Growth Taxable Value (TV)

	T&F		TV
Commercial/Ag	\$8,270,800 x 0.05	=	\$404,540
Residential	\$1,135,500 x 0.045	=	\$ 51,098 (+)
			<u>Net New Growth \$455,638</u>

Step 3 – Calculate New Growth Levy

Net New Growth	\$ 455,638
2025 Mill Rate	0.09178 (x)
New Growth Levy	<u>\$ 41,817</u>

Step 4 – Adjusted Year Levy

2025 Levy in Dollars	\$2,076,675
New Growth Levy in Dollars	<u>\$ 41,817 (+)</u>
Adjusted Year Levy in Dollars	<u>\$2,118,492</u>

Step 5 – Calculate Levy Cap (Mills are calculated using a projected 2026 Taxable Value of \$24,175,248)

	Levy in Dollars	Mill Rate	Increase from 2025
Levy in Dollars	\$2,118,492	87.63	2.01%
Levy in Dollars - 1% increase	<u>\$2,139,677</u>	<u>88.51</u>	<u>3.03%</u>
Levy in Dollars – 2% increase	\$2,160,862	89.38	4.05%
Levy in Dollars – 3% increase (CAP)	<u>\$2,182,047</u>	<u>90.26</u>	<u>5.07%</u>

2025 Mill Levy		USE 1% of 3% CAP			USE 3% of 3% CAP		
		2026 Mill Levy @ 3%			2026 Mill Levy @ 5%		
	\$ Levied		\$ Levied	% Increase		\$ Levied	% Increase
General Fund	\$1,748,500	General Fund	\$ 1,801,657	3.04%	General Fund	\$ 1,844,027	5.46%
Cemetery	\$115,230	Cemetery	\$ 115,230	0.00%	Cemetery	\$ 115,230	0.00%
Airport	\$50,701	Airport	\$ 52,222	3.00%	Airport	\$ 52,222	3.00%
Library	\$118,687	Library	\$ 122,248	3.00%	Library	\$ 122,248	3.00%
JDA	\$43,557	JDA	\$ 48,321	10.94%	JDA	\$ 48,321	10.94%
	\$ 2,076,675		\$ 2,139,677	3.03%		\$ 2,182,047	5.07%

1000	GENERAL FUND
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000	NON-DEPARTMENTAL	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2026	
31100	GENERAL PROPERTY TAXES	1,504,814	1,478,206	1,748,500	1,801,657	3% Increase
31410	SALES TAX (4.414M X 42.75%)	1,699,734	1,808,039	1,843,380	1,886,985	
32110	BEER & LIQUOR LICENSE	46,000	44,360	48,000	46,000	
32210	ANIMAL LICENSE & IMPOUND	662	1,345	2,000	2,000	
32230	BUILDING PERMITS	11,664	34,913	16,500	16,500	
32240	BUILDING PERMITS (EXT. TERRITORIAL)	5,102	14,034	4,000	4,000	
32250	EXCAVATION PERMITS	-	-	0	-	
32260	GAMES OF CHANCE PERMITS	2,374	2,810	2,000	2,000	
32290	MISCELLANEOUS PERMITS	2,000	2,000	2,000	2,000	
33520	CIGARETTE TAX	12,579	11,508	15,000	15,000	
33550	GAMING TAX	5,934	5,356	5,000	5,000	
33600	STATE GRANT	-	-	0	-	
33620	TELECOMMUNICATION	29,088	29,088	29,088	29,088	
33630	STATE AID DIST. 70%	509,629	500,112	491,790	520,100	
33660	FEDERAL GRANTS	1,510	-	0	-	
33700	COUNTY REIMBURSEMENT	23,230	-	0	-	
33810	20% COUNTY RD & BRIDGE	13,438	13,660	13,000	13,000	
34120	GAS INSPECTION FEES	600	516	850	850	
34310	STR MAINTENANCE IMPOUND	22,453	4,317	25,000	25,000	
34360	CREDIT CARD CONVENIENCE FEE	4,673	4,314	5,000	5,000	
34370	STREET LIGHT UTILITY	124,663	123,988	138,750	140,000	
34380	MOSQUITO CONTROL	59,864	59,532	60,000	60,000	
34610	MIDCO CABLE TV FRANCHISE	45,796	34,589	35,000	35,000	
34620	NDTC CABLE TV FRANCHISE	18,987	19,786	19,500	19,500	
35110	MUNICIPAL JUDGE FINES	115,866	81,496	125,000	125,000	
35120	POLICE - PARKING TICKETS	8,168	5,835	8,000	8,000	
35130	DOMESTIC VIOLENCE	1,743	1,766	2,000	2,000	
35140	MUNICIPAL JUDGE COSTS	18,999	22,853	20,000	20,000	
35150	HANDICAP PARKING FINES	-	200	0	-	
36070	DONATIONS	1,500	33	1,500	1,500	
36100	INTEREST EARNINGS	232,864	317,584	350,000	470,000	
36110	GRANTS	67,254	47,124	64,935	-	
36120	POLICE FEES	3,912	3,048	3,600	3,600	
36200	RENTAL OF EQUIPMENT OR LAND	5,388	10,376	10,000	10,000	
36250	DLPS PD OFFICER REIMBURSEMENT	70,000	70,000	77,850	77,850	
36400	SALE OF FIXED ASSETS	-	-	10,000	1,000	
36410	INSURANCE COLLECTIONS	-	165	0	-	
36820	HOUSING AUTHORITY CONTRIBUTION	10,583	15,505	15,000	15,000	
36860	LOAN PROCEEDS	-	-	0	-	
36900	MISCELLANEOUS	64,662	27,393	50,000	50,000	
36950	LOAN REPAYMENTS - PRINCIPAL	78,548	80,849	80,849	80,849	
36960	LOAN REPAYMENTS - INTEREST	36,363	37,194	37,193	37,193	
	SUB-TOTAL	4,860,645	4,913,893	5,360,285	5,530,672	

700	TRANSFER IN/OUT	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2026
39110	ADMIN FEE AIRPORT (FROM 9000)	2,000	2,000	2,000	2,000
39110	ADMIN FEE LR GROWTH (FROM 8013)	1,200	1,200	1,200	1,200
39110	ADMIN FEE JOB DEV. (FROM 9200)	1,200	1,200	1,200	1,200
39110	ADMIN FEE LIBRARY. (FROM 8002)	1,200	1,200	1,200	1,200
39110	ADMIN FEE PARKING (FROM 8006)	1,200	1,200	1,200	1,200
39120	EQUIPMENT RESERVE (FROM 2012) PD	125,204	87,790	120,000	65,000
39120	EQUIPMENT RESERVE (FROM 2012) FD	-	-	11,500	-
39120	EQUIPMENT RESERVE (FROM 2012) STREETS	-	4,500	0	-
36200	MISCELLANEOUS	-	-	0	-
39880	PROJECT ADMIN. (ALL CONSTRUCTION)	86,651	181,164	116,000	105,000
39890	PROJECT LEGAL (ALL CONSTRUCTION)	86,651	181,164	116,000	105,000
39900	PROJECT ENG. (ALL CONSTRUCTION)	173,302	362,327	232,000	210,000
39920	20% ENTERPRISE TRANSFER	965,214	1,011,580	1,032,154	1,084,218
39930	TRANSFER IN (FROM 5483)	-	8,009	0	-
39980	INTERDEPT. (GF SHARE W/ENTERPRISE)	313,235	324,155	336,334	365,130

39990	TRANSFERS IN	-	25,000	0	-
	SUB-TOTAL	1,757,057	2,192,487	1,970,788	1,941,148

TOTAL REVENUE (BEFORE PASS THROUGH)	6,617,702	7,106,380	7,331,073	7,471,820
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		4% Legal	4% Admin	8% Eng.
TOTAL PROJECT ENGINEERING	2,625,000	\$ 105,000	\$ 105,000	\$ 210,000
		Total		\$ 420,000

		ACTUAL	ACTUAL	FORECAST	BUDGET
900	PASS THROUGH REVENUE	2023	2024	2025	2026
31400	LODGING TAX (2%)	134,591	135,074	139,975	137,662
31420	RESTAURANT/LODGING TAX (1%)	364,086	391,943	378,650	399,782
31430	PARK DISTRICT (.25%) SALES TAX	372,796	327,270	331,450	333,816
31440	STATE AID DISTRIBUTION (PARK BOARD 30%)	218,413	214,334	210,767	222,900
	TOTAL PASS THROUGH	1,089,885	1,068,621	1,060,842	1,094,160

TOTAL REVENUE W/PASS THROUGH	7,707,587	8,175,001	8,391,915	8,565,980
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GENERAL FUND

000	NON-DEPARTMENTAL	ACTUAL	ACTUAL	FORECAST	BUDGET
		2023	2024	2025	2026
41500	CONTRACT LABOR/NETWORK MGR.	53,039	58,206	55,000	60,000
41600	CONTRACT LABOR/HR MGR.	13,000	11,000	15,000	15,000
42400	WORKMEN'S COMPENSATION	12,812	9,763	10,000	12,000
42500	UNEMPLOYMENT COMPENSATION	-	-	0	-
43110	AUDIT FEES	19,100	6,888	73,000	42,500
43130	ELECTIONS	-	525	3,000	3,000
43200	VICTIM. WITNESS FEE	-	-	100	100
43210	FIRE & TORNADO	5,362	4,524	4,000	5,000
43220	EQUIPMENT INSURANCE	88,505	96,058	94,000	100,000
43250	CREDIT CARD EXPENSE	9,880	16,669	14,000	15,000
43320	COMPUTER	87,285	14,330	24,000	46,100
43330	MAINT./LEASE ON EQ./SOFTWARE	59,678	50,488	38,000	40,000
43600	PUBLISHING & PRINTING	13,309	13,396	22,000	18,000
43910	STREET LIGHTING	112,701	125,945	130,000	135,000
43990	MOSQUITO CONTROL	3,660	27,871	60,000	60,000
44040	GRANT EXPENDITURES	-	-	0	-
44100	OFFICE SUP. & POSTAGE	(42)	-	0	-
44900	MISCELLANEOUS	48,747	11,490	15,000	15,000
44940	MAYOR COMM ON HANDICAP (1 mill) + \$2500	20,564	21,089	25,546	26,312
55070	DL ANGLERS	10,000	10,000	10,000	10,000
55160	RSVP FINANCIAL SUPPORT	6,000	6,000	6,000	6,000
55170	LRHC FINANCIAL SUPPORT	37,883	38,558	42,069	43,331
55180	LR COMMUNITY SHELTER SUPPORT	10,000	10,000	10,000	10,000
55190	LR JOINT TRAINING CENTER	54,103	-	0	-
56200	LAW ENFORCEMENT CENTER RENT	108,219	59,995	62,000	62,000
56210	LEC COST SHARE	365,756	404,754	501,750	570,196
56220	LAW ENFORCEMENT CENTER BOARD	120,260	96,635	129,000	116,100
56400	SAAF SUPPORT	-	5,000	5,000	-
56500	EQUIPMENT (\$500 OR OVER)	-	25,500	0	-
57300	SERVICE CHARGES	11,827	14,516	5,000	5,000
58310	SIGNAL & STREET LIGHT MAINT.	12,439	23,481	20,000	20,000
56320	LAND/EASEMENT ACQUISITION	40	-	0	-
	TOTAL NON-DEPARTMENTAL	1,284,128	1,162,680	1,373,465	1,435,639

Location	Workstation	Monitors	Workstation	Docking	Warranty	Monitors	Subtotal
Front Office Shared	Micro Desktop	1	\$ 1,250	\$ -	\$ -	\$ 350	\$ 1,600
Fire Dept Lt #1	Micro Desktop	2	\$ 1,250	\$ -	\$ -	\$ 700	\$ 1,950
Fire Dept Lt #2	Micro Desktop	2	\$ 1,250	\$ -	\$ -	\$ 700	\$ 1,950
Municipal Judge	Laptop	0	\$ 1,300	\$ -	\$ 400	\$ -	\$ 1,700
Commissioner 1	Laptop	1	\$ 1,300	\$ -	\$ 400	\$ -	\$ 1,700
Commissioner 2	Laptop	1	\$ 1,300	\$ -	\$ 400	\$ -	\$ 1,700
Commissioner 3	Laptop	1	\$ 1,300	\$ -	\$ 400	\$ -	\$ 1,700
Commissioner 4	Laptop	1	\$ 1,300	\$ -	\$ 400	\$ -	\$ 1,700
Labor	\$165/hour	30 hours					\$ 4,950
			\$ 10,250	\$ -	\$ 2,000	\$ 1,750	\$ 18,950

				\$750 per	\$400 per	\$600 per	Total	Total	Recommend
	Router/Firewall	3 Yr License	5 Yr License	Access Point	3 Yr License	5 Yr License	3 Yr License	5 Yr License	
City Offices	\$ 5,500	\$ 10,000	\$ 16,000	\$ 1,500	\$ 800	\$ 1,200	\$ 17,800	\$ 24,200	\$ 23,800
Airport	\$ 500	\$ 1,500	\$ 2,000	\$ 1,500	\$ 800	\$ 1,200	\$ 4,300	\$ 5,200	\$ 4,800
Library	\$ 900	\$ 1,500	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,900	\$ 2,900
Water Tx Plant	\$ 900	\$ 1,500	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,900	\$ 2,900
Labor	\$165/hour	20 hours					\$ 3,300	\$ 3,300	\$ 3,300
							\$ 30,200	\$ 38,500	\$ 37,700

City General Fund	\$ 46,050
Airport	\$ 4,800
Library	\$ 2,900
Water Treatment Plant	\$ 2,900
	\$ 56,650

IT INFRASTRUCTURE	2025	2026	2027	2028	2029	2030	2031
Computer (Laptop/Desktop)	\$ 7,800.00	\$ 10,250.00	\$ 5,200.00	\$ 7,000.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
Extended Warranty	\$ 2,000.00	\$ 2,000.00	\$ 1,200.00	\$ 1,700.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Docking Station	\$ 1,000.00	\$ -	\$ 400.00	\$ 900.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Monitors	\$ 3,200.00	\$ 1,750.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
UPS / Battery Backup	\$ 800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Printer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Servers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,090.00	
Network Hardware		\$ 37,700					
Labor		\$ 4,950					
TOTALS	\$ 14,800	\$ 56,650	\$ 8,400	\$ 11,200	\$ 11,100	\$ 102,190	\$ 11,100
General Fund Yearly Line Item	\$ 15,000	\$ 46,100	\$ 10,000	\$ 12,500	\$ 13,000	\$ 107,000	\$ 11,250
Transfer to Equipment Reserve	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Totals	\$ 30,000	\$ 61,100	\$ 25,000	\$ 27,500	\$ 28,000	\$ 122,000	\$ 26,250
Equipment Reserve Start	\$ 10,000	\$ 25,000	\$ 40,000	\$ 55,000	\$ 70,000	\$ 85,000	\$ 8,910
Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1
Transfers In	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	\$ 25,000	\$ 40,000	\$ 55,000	\$ 70,000	\$ 85,000	\$ 100,000	\$ 23,911
Contribution to Equip Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (91,090)	\$ -
End Equipment Reserve Balance	\$ 25,000	\$ 40,000	\$ 55,000	\$ 70,000	\$ 85,000	\$ 8,910	\$ 23,911

220	FIRE DEPARTMENT	ACTUAL	ACTUAL	FORECAST	BUDGET
		2023	2024	2025	2026
41100	PERMANENT SALARIES (7 FT)	396,253	452,759	495,888	515,202
41110	ADDITIVE TO SALARY	1,800	1,800	1,800	1,800
41200	TEMPORARY SALARIES	1,934	4,336	5,000	5,000
41300	OVERTIME SALARIES	13,567	23,200	7,500	20,000
41400	COMPENSATED ABSENCES	-	-	0	-
42100	HEALTH INSURANCE	111,414	117,054	137,900	144,795
42110	ANNUAL PHYSICALS	-	-	2,000	2,000
42200	FICA (6.2%)	24,561	28,545	31,055	32,253
42250	ND PERS RETIREMENT (10.07%)	42,077	44,075	49,936	51,881
42350	MEDICARE (1.45%)	5,744	6,676	7,263	7,543
42400	WORKMEN'S COMPENSATION	-	3,873	0	-
42500	UNEMPLOYMENT COMPENSATION	-	-	0	-
43320	COMPUTER	14	224	1,500	1,500
43330	MAINT./LEASE ON EQ./SOFTWARE	17,559	16,382	21,100	21,100
43400	EDUCATION & TRAINING	14,414	24,926	23,250	23,250
43510	ELECTRICITY	12,696	12,067	14,000	14,000
43560	TELEPHONE	6,874	7,554	8,100	8,100
43570	HEAT	3,800	2,614	4,000	4,000
43600	PUBLISHING & PRINTING	-	713	500	500
43700	MEMBERSHIPS & DUES	565	415	1,750	1,750
43790	LR UAS TEAM	-	7,500	7,500	7,500
44030	TRAINING TOWER MAINTENANCE	782	1,197	2,500	2,500
44100	SUPPLIES & POSTAGE	835	243	600	600
44170	DRUG & ALCOHOL TESTING	420	657	550	550
44210	JANITORIAL SUPPLIES	1,488	2,319	2,000	2,000
44220	UNIFORMS & CLOTHING	1,473	2,210	2,000	2,500
44240	GAS, OIL, & GREASE	6,634	6,385	6,500	6,500
44260	EQUIPMENT MAINTENANCE	10,417	21,069	18,000	18,000
44280	TOOLS & EQUIPMENT	8,093	6,096	8,000	8,000
44300	BUILDING MAINTENANCE	7,373	9,675	10,000	10,000
44900	MISCELLANEOUS	499	5,535	2,000	2,000
44910	VOLUNTEER CLOTHING	597	57	5,000	5,000
44920	VOLUNTEER SERVICES	3,733	9,712	12,000	12,300
56290	LEASE/PERMIT PAYMENT	-	-	0	-
56450	SAFETY EQUIPMENT	77	602	2,500	2,500
56500	EQUIPMENT (\$500 OR OVER)	1,925	13,900	151,750	5,000
58340	GRANT MATCHING FUNDS	7,723	50,435	0	-
	TOTAL FIRE DEPT.	705,342	884,801	1,043,442	939,624

FIRE DEPARTMENT	2025	2026	2027	2028	2029	2030	2031
SCBAs (50%)			\$ 160,000				
Personal Protective Equipment PPE (50%)	\$ 10,000	\$ 5,000	\$ 10,000	\$ 5,300	\$ 10,750	\$ 5,500	\$ 11,000
Nozzles	\$ 1,500						
TOTALS	\$ 11,500	\$ 5,000	\$ 170,000	\$ 5,300	\$ 10,750	\$ 5,500	\$ 11,000
General Fund Yearly Line Item (Equipment)	\$ 11,500	\$ 5,000	\$ 170,000	\$ 5,000	\$ 10,750	\$ 5,500	\$ 11,000
Transfer to Equipment Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 11,500	\$ 5,000	\$ 170,000	\$ 5,000	\$ 10,750	\$ 5,500	\$ 11,000
Equipment Reserve Start	\$ 146,037	\$ 171,287	\$ 201,287	\$ 61,287	\$ 91,287	\$ 110,537	\$ 135,037
Interest Earnings	\$ 36,750	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 182,787	\$ 201,287	\$ 231,287	\$ 91,287	\$ 121,287	\$ 140,537	\$ 165,037
Contribution to Equip Purchase	\$ (11,500)	\$ -	\$ (170,000)	\$ -	\$ (10,750)	\$ (5,500)	\$ (11,000)
End Equipment Reserve Balance	\$ 171,287	\$ 201,287	\$ 61,287	\$ 91,287	\$ 110,537	\$ 135,037	\$ 154,037
General Fund Responsibility	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -

210	POLICE DEPARTMENT	ACTUAL	ACTUAL	FORECAST	BUDGET
		2023	2024	2025	2026
41100	PERMANENT SALARIES (22 FT)	1,172,088	1,126,726	1,649,970	1,714,000
41110	ADDITIVE TO SALARY	1,450	2,400	1,200	1,200
41200	TEMPORARY SALARIES	4,298	-	0	-
41300	OVERTIME SALARIES	42,468	50,253	20,000	20,000
41400	COMPENSATED ABSENCES	-	-	-	-
42100	HEALTH INSURANCE	338,393	351,769	367,000	423,796
42110	HEALTH & WELLNESS	7,865	121	8,000	8,000
42200	FICA (6.2%)	95,984	98,436	102,298	106,268
42250	ND PERS RETIREMENT (10.04%)	153,869	157,177	169,947	172,086
42350	MEDICARE (1.45%)	22,448	23,021	23,925	24,853
42400	WORKMEN'S COMPENSATION	-	-	0	-
42500	UNEMPLOYMENT COMPENSATION	-	18	0	-
43320	COMPUTER EQUIPMENT	18,123	30,436	15,000	10,000
43330	MAINT/LEASE ON EQ/SOFTWARE	-	33,650	68,500	60,740
43380	PROMOTION EVENTS	556	652	1,000	2,000
43400	EDUCATION & TRAINING	24,180	19,090	24,000	25,000
43410	IN-STATE TRAVEL	6,256	2,387	7,000	10,000
43430	LICENSING	360	410	750	750
43560	TELEPHONE	19,036	14,842	18,000	18,000
43600	PUBLISHING/PRINTING/ADVERTISING	570	2,460	2,000	3,500
43700	MEMBERSHIPS & DUES	1,150	880	1,700	1,700
44100	SUPPLIES & POSTAGE	5,972	5,070	8,000	8,000
44170	DRUG & ALCOHOL TESTING	1,524	1,470	1,200	1,200
44200	OPERATION & MAINT EXPENSE	-	-	0	-
44220	CLOTHING & UNIFORMS	18,106	19,584	20,000	23,000
44240	GAS, OIL, & GREASE	43,250	37,047	40,000	42,000
44260	EQUIPMENT MAINTENANCE	29,171	43,880	35,000	35,000
44280	TOOLS & EQUIPMENT EXPENSE	17,912	17,352	10,000	10,000
44580	AMMUNITION	5,311	5,067	6,000	6,000
44900	MISCELLANEOUS	900	5,055	5,000	6,000
56500	EQUIPMENT (\$500 OR OVER)	156,135	122,318	158,000	111,000
58340	GRANT MATCHING FUNDS	-	4,304	0	-
	TOTAL POLICE DEPT.	2,187,371	2,175,876	2,763,490	2,844,092

Mileage	POLICE DEPARTMENT	2025	2026	2027	2028	2029	2030	2031
105,093	A-1 2017 Ford Explorer (Chief)							
49,534	A-2 2022 Ford Explorer (SRO)			\$ 82,000				
38,841	A-3 2018 Toyota Rav4 (Det)							
24,176	A-4 2023 Ford Explorer (Patrol)					\$ 90,000		
1,800	A-5 2025 Ford Explorer (Patrol)	\$ 78,000						\$ 100,000
17,285	A-6 2024 Ford Explorer (Patrol)					\$ 90,000		
132,867	A-7 2015 Dodge Ram (CSM)		\$ 30,000					
70,582	A-8 2021 Chevy Tahoe (Patrol)			\$ 82,000				
60,540	A-9 2018 Toyota Rav4 (Det)							
38,256	A-10 2023 Ford Explorer (Patrol)				\$ 86,000			
6,414	A-11 2025 Ford Explorer (Patrol)	\$ 78,000					\$ 95,000	
105,164	A-12 2016 Jeep Grand Cherokee							
92,083	A-13 2020 Dodge Durango (SRO)		\$ 78,000					
98,850	A-14 2019 Dodge Durango (Capt)							
	TOTALS	\$ 156,000	\$ 108,000	\$ 164,000	\$ 86,000	\$ 180,000	\$ 95,000	\$ 100,000

OTHER EQUIPMENT								
	Mobile Data Terminals	\$ 9,300	\$ 9,765	\$ 10,253	\$ 10,766	\$ 11,304	\$ 11,869	\$ 12,000
	<i>Increased to \$9,300 (2 units) x 5% increase every year</i>							
	Portable and Mobile Radios (10 year)	\$ 10,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
	<i>2025 - Portable - \$6,700 each</i>							
	Body Camara purchase (every 10 year)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	<i>V300 (15 units) - 10/2022 - Look at 10/12 total when replaced</i>							
	Taser replace (every 10 years)	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	<i>Purchase a few every year - Rotate 10/12 total? Start 2027?</i>							
	Duty Weapons (every 10 years)	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,800	\$ 1,800
	<i>Purchased 11/2021 - Replacement of weapons, trade in, and duty gear</i>							
	TOTALS	\$ 30,300	\$ 33,765	\$ 34,253	\$ 34,766	\$ 35,304	\$ 34,669	\$ 34,800

General Fund Yearly Line Item (Vehicles)	\$ 156,000	\$ 108,000	\$ 164,000	\$ 86,000	\$ 180,000	\$ 95,000	\$ 100,000
Transfer to Equipment Reserve	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Totals	\$ 181,000	\$ 133,000	\$ 189,000	\$ 111,000	\$ 205,000	\$ 120,000	\$ 125,000

Equipment Reserve Start	\$ 85,655	\$ 58,905	\$ 73,905	\$ 28,905	\$ 60,905	\$ 5,905	\$ 33,405
Interest Earnings	\$ 68,250	\$ 55,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Transfers In	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
	\$ 178,905	\$ 138,905	\$ 148,905	\$ 103,905	\$ 135,905	\$ 80,905	\$ 108,405
Contribution to Equip Purchase	\$ (120,000)	\$ (65,000)	\$ (120,000)	\$ (43,000)	\$ (130,000)	\$ (47,500)	\$ (50,000)
End Equipment Reserve Balance	\$ 58,905	\$ 73,905	\$ 28,905	\$ 60,905	\$ 5,905	\$ 33,405	\$ 58,405

General Fund Responsibility	\$ 61,000	\$ 68,000	\$ 69,000	\$ 68,000	\$ 75,000	\$ 72,500	\$ 75,000
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287	SHADE TREE	ACTUAL	ACTUAL	FORECAST	BUDGET
		2023	2024	2025	2026
41100	ADDITVE TO SALARY	-	500	500	-
41200	TEMPORARY SALARIES	-	620	0	-
42200	FICA (6.2%)	-	38	0	-
42350	MEDICARE (1.45%)	-	9	0	-
42400	WORKERS COMPENSATION	-	-	0	-
42500	UNEMPLOYMENT COMPENSATION	-	-	0	-
43400	EDUCATION & TRAINING	-	-	0	-
43600	PUBLISHING & PRINTING	300	722	500	-
44100	SUPPLIES & POSTAGE	25	11	50	-
44240	GAS, OIL, & GREASE	531	431	200	-
44260	EQUIPMENT MAINTENANCE	49	550	0	-
44280	TOOLS & EQUIPMENT	-	75	1,000	-
44900	MISCELLANEOUS	366	349	500	-
56500	EQUIPMENT (\$500 OR OVER)	-	-	0	-
56600	PAYMENT TO CONTRACTORS	52,425	59,310	45,000	-
56800	TREE PURCHASE	3,375	2,500	7,000	-
56820	STUMP REMOVAL	-	-	0	-
	TOTAL SHADE TREE	57,071	65,116	54,250	0

	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
2046	SHADE TREE	2023	2024	2025	2026
33600	GENERAL PROPERTY TAX	-	-	-	-
33600	FORESTRY FEE (\$3.50)	-	-	-	105,000
33600	STATE GRANT	-	-	-	-
33660	FEDERAL GRANTS	-	-	-	25,000
700	TRANSFERS IN/OUT				
39990	TRANSFERS IN	-	-	-	-
	TOTAL REVENUE	-	-	-	130,000

	EXPENSES				
41100	ADDITVE TO SALARY	-	-	-	500
41200	TEMPORARY SALARIES	-	-	-	-
42200	FICA (6.2%)	-	-	-	-
42350	MEDICARE (1.45%)	-	-	-	-
42400	WORKERS COMPENSATION	-	-	-	-
42500	UNEMPLOYMENT COMPENSATION	-	-	-	-
43400	EDUCATION & TRAINING	-	-	-	-
43600	PUBLISHING & PRINTING	-	-	-	500
44100	SUPPLIES & POSTAGE	-	-	-	25
44240	GAS, OIL, & GREASE	-	-	-	200
44260	EQUIPMENT MAINTENANCE	-	-	-	-
44280	TOOLS & EQUIPMENT	-	-	-	500
44900	MISCELLANEOUS	-	-	-	500
56500	EQUIPMENT (\$500 OR OVER)	-	-	-	-
56600	PAYMENT TO CONTRACTORS	-	-	-	45,000
56800	TREE PURCHASE	-	-	-	7,000
56820	STUMP REMOVAL	-	-	-	7,000
56830	TREE REMOVAL	-	-	-	60,000
	TOTAL SHADE TREE	-	-	-	120,725

REVENUE OVER (UNDER) EXPENSE	-	-	-	9,275
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BEGINNING BALANCE	-	-	-	-
REVENUE	-	-	-	130,000
EXPENDITURES	-	-	-	120,725

YEAR END BALANCE	-	-	-	9,275
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		ACTUAL	ACTUAL	FORECAST	BUDGET	
110	CITY COMMISSION	2023	2024	2025	2026	Total 25%
41100	PERMANENT SALARIES	52,745	56,847	55,958	57,077	
42200	FICA (6.20%)	3,271	3,524	3,469	3,539	
42350	MEDICARE (1.45%)	765	824	811	828	
43400	EDUCATION & TRAINING	657	-	2,000	2,000	
43420	OUT-OF-STATE TRAVEL	-	-	2,000	2,000	
43560	TELEPHONE (CELL)	225	300	300	300	
43710	LEAGUE OF CITIES	-	4,738	4,800	5,000	
56500	EQUIPMENT (\$500 OR OVER)	-	-	0	-	
	TOTAL CITY COMMISSION	57,663	66,233	69,338	70,744	17,685.92

		ACTUAL	ACTUAL	FORECAST	BUDGET	
120	MUNICIPAL JUDGE	2023	2024	2025	2026	
41100	PERMANENT SALARIES (CONTRACTED)	56,219	57,926	62,543	63,793	
41100	PERMANENT SALARIES (CLERK) (1 FT)	66,637	45,945	51,727	54,894	
41200	TEMPORARY/PART TIME SALARIES	-	207	0	-	
41300	OVERTIME SALARIES	411	-	500	500	
41500	CONTRACT LABOR (PT CLERK)	-	-	0	-	
42100	HEALTH INSURANCE	11,280	19,558	20,605	21,635	
42200	FICA (6.20%)	7,587	6,337	7,116	7,359	
42250	NDPERS RETIREMENT (10.07%)	6,085	4,551	5,209	5,528	
42350	MEDICARE (1.45%)	1,774	1,482	1,664	1,721	
43120	LEGAL FEES	3,800	5,625	5,000	5,000	
43330	MAINT./LEASE ON EQ./SOFTWARE	713	325	0	-	
43400	EDUCATION & TRAINING	490	676	1,500	1,500	
43560	TELEPHONE (CELL)	283	261	1,000	1,000	
43600	PUBLISHING/PRINTING/ADVERTISING	-	-	0	-	
44100	OFFICE SUPPLIES & POSTAGE	3,605	503	3,000	3,000	
44200	OPERATION & MAINTENANCE	-	-	600	600	
44280	TOOLS & EQUIPMENT EXPENSE	196	-	0	-	
56500	EQUIPMENT (\$500 OR OVER)	-	-	0	-	
	TOTAL MUNICIPAL JUDGE	159,081	143,397	160,464	166,530	

		ACTUAL	ACTUAL	FORECAST	BUDGET	
141	AUDITING DEPARTMENT	2023	2024	2025	2026	All UB Clerk + 25%
41100	PERMANENT SALARIES (4 FT)	278,902	279,816	312,660	332,772	134,327
41110	ADDITIVE TO SALARY	1,800	1,800	1,800	1,800	
41300	OVERTIME TO SALARY	-	-	0	-	
41400	COMPENSATED ABSENCES	-	-	0	-	
42100	HEALTH INSURANCE	83,171	81,551	86,500	90,630	23,123
42200	FICA (6.20%)	16,160	16,623	19,385	20,632	8,328
42250	CITY SHARE NDPERS (10.07)	21,825	21,497	25,865	26,645	33,582
42300	CITY SHARE DEFER. COMP (10.07%)	5,626	5,794	6,536	6,866	6,866
42350	MEDICARE (1.45%)	3,779	3,888	4,534	4,825	1,948
43100	PROFESSIONAL FEES	-	8,607	-	-	
43400	EDUCATION & TRAINING	1,750	577	3,000	3,000	
43420	OUT-OF-STATE TRAVEL	-	-	2,000	2,000	
43560	TELEPHONE (CELL)	446	300	300	300	
43600	PUBLISHING/PRINTING/ADVERTISING	-	-	800	800	
44100	OFFICE SUPPLIES & POSTAGE	570	1,079	750	750	
44200	OPERATION & MAINTENANCE	-	-	400	400	
44260	EQUIPMENT MAINTENANCE	-	-	500	500	
44900	MISCELLANEOUS	-	-	0	-	
56500	EQUIPMENT (\$500 OR OVER)	815	-	1,000	1,000	
	TOTAL AUDITING DEPT.	414,845	421,533	466,030	492,919	208,173

		ACTUAL	ACTUAL	FORECAST	BUDGET	
143	CITY ATTORNEY	2023	2024	2025	2026	
41100	PERMANENT SALARIES (CONTRACTED)	100,000	105,000	110,000	110,000	
43120	LEGAL FEES	-	-	-	-	
43400	EDUCATION & TRAINING	-	-	-	-	

43420	OUT-OF-STATE TRAVEL	-	-	-	-
44100	SUPPLIES & POSTAGE	-	-	300	300
	TOTAL CITY ATTORNEY	100,000	105,000	110,300	110,300

		ACTUAL	ACTUAL FORECAST	BUDGET	
144	ASSESSING DEPARTMENT	2023	2024	2025	2026
41100	PERMANENT SALARIES (2 FT)	143,669	154,867	160,602	170,454
41110	ADDITIVE TO SALARY	-	-	0	-
41400	COMPENSATED ABSENCES	-	-	0	-
41700	CONTRACT LABOR/ASSESSOR	-	-	0	-
42100	HEALTH INSURANCE	40,931	40,931	42,600	44,730
42200	FICA (6.20%)	8,304	8,972	9,957	10,568
42250	ND PERS RETIREMENT (10.07%)	14,346	15,394	16,173	17,165
42350	MEDICARE (1.45%)	1,942	2,098	2,329	2,472
43330	MAINT/LEASE ON EQ/SOFTWARE	171	4,293	16,600	16,725
43400	EDUCATION & TRAINING	4,281	5,633	5,500	6,000
43560	TELEPHONE (CELL)	300	300	300	300
43600	PUBLISHING/PRINTING/ADVERTISING	277	131	0	2,625
44200	OPERATION & MAINTENANCE	764	908	1,250	1,000
44900	MISCELLANEOUS	4,961	125	2,500	1,000
56500	EQUIPMENT (\$500 OR OVER)	-	-	1,000	1,000
	TOTAL ASSESSING DEPT.	219,946	233,651	258,811	274,039

		ACTUAL	ACTUAL	FORECAST	BUDGET	
146	ENGINEERING DEPARTMENT	2023	2024	2025	2026	30% Engineering
41100	PERMANENT SALARIES (3 FT)	299,706	324,452	335,700	353,838	106,151
41110	ADDITIVE TO SALARY	1,875	1,950	1,800	1,800	
41300	OVERTIME SALARIES	-	-	-	-	
42100	HEALTH INSURANCE	43,680	43,680	45,427	47,699	14,310
42200	FICA (6.20%)	18,321	20,411	20,813	21,938	6,581
42250	ND PERS RETIREMENT (10.07%)	25,598	25,315	26,465	27,916	8,375
42300	RETIREMENT (9.07%)	6,328	6,512	7,340	7,716	2,315
42350	MEDICARE (1.45%)	4,285	4,774	4,868	5,131	1,539
43400	EDUCATION & TRAINING	438	1,031	2,200	2,200	
43420	OUT-OF-STATE TRAVEL	-	-	-	-	
43560	TELEPHONE (CELL)	592	644	1,000	1,000	
44200	OPERATION & MAINTENANCE	5,948	6,572	6,000	6,000	
43600	PUBLISHING/PRINTING/ADVERTISING	-	-	-	-	
44900	MISCELLANEOUS	-	58	300	-	
56500	EQUIPMENT (\$500 OR OVER)	-	5,324	4,500	4,500	
	TOTAL ENGINEERING DEPT	406,771	440,723	456,413	479,737	139,271

		ACTUAL	ACTUAL	FORECAST	BUDGET
161	CITY HALL	2023	2024	2025	2026
41500	CONTRACT LABOR	7,491	7,715	7,800	8,000
43510	ELECTRICITY	8,375	9,294	10,000	10,000
43560	TELEPHONE	6,841	6,012	7,000	7,000
43570	HEAT	2,763	1,786	3,000	3,000
44100	SUPPLIES & POSTAGE	3,707	4,285	4,000	4,250
44200	OPERATION & MAINTENANCE	3,682	4,915	5,000	5,000
44210	JANITORIAL SUPPLIES	5,629	5,746	6,500	6,500
44900	MISCELLANEOUS	476	370	500	500
56500	EQUIPMENT (\$500 OR OVER)	-	-	0	-
	TOTAL CITY HALL	38,965	40,123	43,800	44,250

		ACTUAL	ACTUAL	FORECAST	BUDGET
222	PUBLIC BUILDINGS	2023	2024	2025	2026
43120	LEGAL FEES	-	-	0	-
43210	FIRE AND TORNADO	1,455	3,055	1,600	2,000
43510	ELECTRICITY	-	-	0	-
43570	HEAT	-	-	0	-
44200	OPERATION & MAINT. EXPENSE	1,414	546	400	400
44300	BUILDING MAINTENANCE EXPENSE	-	-	0	-
44320	MEMORIAL DAY CARE MAINT.	3,546	6,495	5,000	5,000
44321	INDUSTRIAL PARK BLDG EXPENSE	-	-	0	-
56330	CAPITAL IMPROVEMENTS	-	-	0	-
	TOTAL PUBLIC BUILDINGS	6,415	10,096	7,000	7,400

		ACTUAL	ACTUAL	FORECAST	BUDGET
225	ADVERTISING & PROMOTION	2023	2024	2025	2026
43700	WATER USERS MEMBERSHIP	1,860	365	0	-
43710	LEAGUE OF CITIES	4,600	-	0	-
43720	PROMOTION	2,487	10,353	5,000	5,000
43730	FIREWORKS DISPLAY	22,500	22,500	23,000	23,000
43780	RODEO SPONSORSHIP	-	15,000	10,000	10,000
44900	MISCELLANEOUS	295	302	500	500
	TOTAL ADVERTISING & PROMOTION	31,742	48,520	38,500	38,500

		ACTUAL	ACTUAL	FORECAST	BUDGET
231	WEED CONTROL	2023	2024	2025	2026
43400	EDUCATION & SUPPLIES	1,265	-	500	500
43510	ELECTRICITY	478	498	500	500
43570	HEAT	960	758	1,000	1,000
43600	PUBLISHING & PRINTING	228	232	350	350
44230	CHEMICAL SUPPLIES	4,984	3,027	3,000	3,000
44240	GAS, OIL, & GREASE	211	213	1,000	1,000
44260	EQUIPMENT MAINTENANCE	791	801	3,500	3,500
44280	TOOLS & EQUIPMENT EXPENSE	-	50	750	750
44281	SHOP SUPPLIES	-	-	0	-
44900	MISCELLANEOUS	118	-	500	500
56450	SAFETY EQUIPMENT	105	-	750	750
56500	EQUIPMENT (\$500 OR OVER)	-	-	0	-
	TOTAL WEED CONTROL	9,140	5,578	11,850	11,850

		ACTUAL	ACTUAL	FORECAST	BUDGET
284	PLANNING	2023	2024	2025	2026
41500	CONTRACT LABOR	-	3,436	5,000	5,000
43400	EDUCATION & TRAINING	-	-	0	0
43600	PUBLISHING & PRINTING	333	131	250	250
44100	SUPPLIES & POSTAGE	40	-	50	50
44900	MISCELLANEOUS	141	163	500	500
55020	MAPPING	1,760	4,585	5,000	5,000
55090	RENAISSANCE ZONE	77	-	500	500
	TOTAL PLANNING	2,352	8,315	11,300	11,300

700	TRANSFER IN/OUT	ACTUAL	ACTUAL	FORECAST	BUDGET
		2023	2024	2025	2026
44900	MISCELLANEOUS	-	-	0	-
57990	LOT RENT (AIRPORT)	16,666	20,833	0	-
58900	TRANSFER OUT (CEMETERY)	5,000	5,000	5,000	5,000
56310	EQUIPMENT RESERVE	1,500	-	1,500	1,500
56310	EQUIPMENT RESERVE (PD)	-	50,000	25,000	25,000
56310	EQUIPMENT RESERVE (IT)	-	10,000	15,000	15,000
56310	EQUIPMENT RESERVE (CEMETERY)	-	1,500	0	-
58900	TRANSFER OUT (P. BUILDINGS RES. FUND)	-	175,000	0	-
58900	TRANSFERS OUT (TEMP SALARIES)	20,053	26,559	25,000	25,000
		43,219	288,892	71,500	71,500

TOTAL EXPENDITURES (BEFORE PASS THROUGH)	6,838,965	7,198,387	7,618,472	7,726,150
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900	PASS THROUGH	BUDGET	BUDGET	FORECAST	BUDGET
		2023	2024	2025	2026
58100	STATE AID DISTRIBUTION (PARK BOARD)	218,413	215,054	210,767	222,900
58805	PARK DISTRICT (.25%) SALES TAX	375,796	327,270	331,450	333,816
58810	LODGING TAX (2%)	134,591	134,963	139,975	137,662
58840	RESTAURANT/LODGING TAX (1%)	364,086	391,943	378,650	399,782
	TOTAL PASS THROUGH	1,092,885	1,069,230	1,060,842	1,094,160

TOTAL EXPENDITURES (WITH PASSTHROUGH)	7,931,850	8,267,617	8,679,314	8,820,310
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REVENUE OVER (UNDER) EXPENSE	(224,263)	(92,616)	(287,399)	(254,330)
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BEGINNING BALANCE	3,740,283	3,516,020	3,423,404	3,136,005
REVENUE	7,707,587	8,175,001	8,391,915	8,565,980
EXPENDITURES	7,931,850	8,267,617	8,679,314	8,820,310

YEAR END BALANCE	3,516,020	3,423,404	3,136,005	2,881,676
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BALANCE AS A % OF EXPENSES BEFORE PASSTHROUGH	51%	48%	41%	37%
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Revenue Increases (5 Previous Years)							
	Actual	Actual	Actual	Actual	Actual	Budget	
	2020	2021	2022	2023	2024	2025	Notes
Sales Tax (MAX 44%)*	40.00%	40.00%	40.00%	41.00%	41.75%	42.75%	<i>Capped at 44%</i>
Interest Earnings	\$ 31,698	\$ 2,447	\$ 15,872	\$ 232,864	\$ 317,584	\$ 350,000	<i>Likely not going up further</i>
Federal COVID Money	\$ 1,455,131	\$ 648,463	\$ 589,484	\$ -	\$ -	\$ -	<i>One Time Revenue</i>
* Extra 2.75% in sales tax dedicated to GF equivalent to \$118,800							

What Has Been Keeping City Going (Last 5 Years)

5000	DEBT FUNDS
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ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5001	SPECIAL ASSESSMENT DEFICIENCY	2023	2024	2025	2026
31100	GENERAL PROPERTY TAX	0	0	0	0
36100	INTEREST	0	0	0	0
	TOTAL REVENUE	0	0	0	0
	EXPENSES				
700	TRANSFERS IN/OUT				
58900	XFERS OUT (RIBS 2001 SHORTAGE)	0	0	0	0
58900	XFERS OUT (RIBS 2005 SHORTAGE F5477)	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0
	REVENUE OVER (UNDER) EXPENSE	0	0	0	0
	BEGINNING JANUARY BALANCE	49,652	49,652	49,652	49,652
	ACTUAL/ESTIMATED REVENUES	0	0	0	0
	ACTUAL/ESTIMATED EXPENDITURES	0	0	0	0
	ENDING DECEMBER BALANCE	49,652	49,652	49,652	49,652

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5005	NON-BONDED DEBT SERVICE	2023	2024	2025	2026
36290	BUSINESS SNOW REMOVAL	-	74	-	-
38500	PREPAID ASSESSMENTS	-	36,506	-	-
38300	SPECIAL ASSESSMENTS	225,952	167,954	209,888	208,000
700	TRANSFER IN/OUT				
39990	TRANSFERS IN	-	-	-	-
	TOTAL REVENUE	225,952	204,534	209,888	208,000
	EXPENSES				
43600	PUBLISHING & PRINTING	-	-	-	-
56600	PAYMENTS TO CONTRACTORS	-	-	-	-
58680	NUISANCE & DEMO	-	-	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT (TO 4350)	-	-	-	-
58900	TRANSFERS OUT (STROMQUIST STORM SEWER)	455,872	-	-	-
58900	TRANSFER OUT (LEAD SERVICE LINE REPLACEMENT)	-	-	50,000	50,000
58900	TRANSFER OUT (CGS 2023)	86,318	-	-	-
58900	TRANSFER OUT (CGS 2024)	-	20,090	-	-
58900	TRANSFER OUT (4527 - ST IMP 77-21)	-	90,618	-	-
58900	TRANSFERS OUT (SEAL COAT '21 &'22 PROJECTS 25%)	-	-	118,855	-
58900	TRANSFER OUT (CGS 2025)	-	-	75,000	-
58900	TRANSFER OUT (CGS 2025)	-	-	-	75,000
	TOTAL EXPENDITURES	542,190	110,708	243,855	125,000
	REVENUE OVER (UNDER) EXPENSE	(316,238)	93,826	(33,967)	83,000
	BEGINNING BALANCE	422,394	106,156	199,981	166,014
	REVENUE	225,952	204,534	209,888	208,000
	EXPENDITURES	542,190	110,708	243,855	125,000
	END OF YEAR BALANCE	106,156	199,981	166,014	249,014

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
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5101	SEWER SEPARATION #1	2023	2024	2025	2026
38300	SPECIAL ASSESSMENTS	98	-	-	-
38500	PREPAID ASSESSMENTS	-	-	-	-
	TOTAL REVENUE	98	-	-	98
EXPENSES					
43600	PUBLISHING & PRINTING	-	-	-	-
44200	OPERATION AND MAINTENANCE	-	-	-	-
	TOTAL EXPENDITURES	-	-	-	-
	REVENUE OVER (UNDER) EXPENSE	98	-	-	98
	BEGINNING BALANCE	3,798	3,896	3,896	3,896
	REVENUE	98	-	-	98
	EXPENDITURES	-	-	-	-
	END OF YEAR BALANCE	3,896	3,896	3,896	3,995

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5476	SRF BONDS 2010	2023	2024	2025	2026
31410	SALES TAX (\$4.414M X 7.25%)	207,285	152,034	226,380	320,015
700	TRANSFER IN/OUT				
39990	TRANSFER IN	0	0	0	0
	TOTAL REVENUE	207,285	152,034	226,380	320,015
EXPENSES					
43600	PUBLISHING & PRINTING	0	0	0	0
57100	PRINCIPLE	140,000	140,000	140,730	144,953
57200	INTEREST	30,625	27,125	27,309	23,087
57300	SERVICE CHARGES	6,125	5,425	6,000	6,000
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	0	100,000	0	0
	TOTAL EXPENDITURES	176,750	272,550	174,039	174,040
	REVENUE OVER (UNDER) EXPENSE	30,535	-120,516	52,341	145,975
	BEGINNING BALANCE	199,601	230,135	109,619	161,960
	REVENUE	207,285	152,034	226,380	320,015
	EXPENDITURES	176,750	272,550	174,039	174,040
	END OF YEAR BALANCE	230,135	109,619	161,960	307,935

	PRINCIPLE	INTEREST
2026	144,952	23,087
2027	149,301	18,739
2028	153,780	14,260
2029	158,393	9,646
2030	163,145	4,894
TOTALS	769,571	70,626

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5481	SRF BONDS 2015	2023	2024	2025	2026
CENEX WATER/SEWER & VARIOUS WATERLINE REPLACEMENTS					
31410	SALES TAX (\$4.414M X 6.5%)	248,742	250,466	-	-
38300	SPECIAL ASSESSMENTS	-	-	-	-
38500	PREPAID ASSESSMENTS	-	-	-	-
36900	MISCELLANEOUS	-	-	-	-

700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE (2033)	-	139,209	-	-
39990	TRANSFER IN (5476)	-	100,000	-	-
39990	TRANSFER IN (5484)	-	250,000	-	-
39990	TRANSFER IN (5488)	-	150,000	-	-
	TOTAL REVENUE	248,742	889,675	-	-
43600	PUBLISHING/PRINTING/ADVERTISING	(400)	-	-	-
57240	BOND SALE EXPENSE	-	-	-	-
57100	PRINCIPLE	240,000	1,280,000	-	-
57200	INTEREST	41,563	32,401	-	-
57300	SERVICE CHARGES	1,295	675	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	-	-	-	-
	TOTAL EXPENDITURES	282,458	1,313,076	-	-
	REVENUE OVER (UNDER) EXPENSE	(33,716)	(423,401)	-	-
	BEGINNING BALANCE	457,117	423,401	(0)	(0)
	REVENUE	248,742	889,675	-	-
	EXPENDITURES	282,458	1,313,076	-	-
	END OF YEAR BALANCE	423,401	(0)	(0)	(0)

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5483	DEF IMP. WARRANT OF 2017	2023	2024	2025	2026
	MAUVE ESTATES WATER/SEWER/STREETS				
31110	TAX INCREMENT FIN.	84,891	86,043	-	-
38300	SPECIAL ASSESSMENTS	10,864	10,571	-	-
36100	INTEREST	-	-	-	-
36710	LOAN PROCEEDS	-	-	-	-
36900	MISCELLANEOUS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE	5,106	-	-	-
39990	TRANSFER IN/OUT	-	-	-	-
	TOTAL REVENUE	100,861	96,614	-	-
	EXPENSES				
57240	PAYMENT TO CONTRACTORS	-	-	-	-
57100	PRINCIPLE	27,975	14,184	-	-
57200	INTEREST	6,068	2,837	-	-
57250	BOND PAYOFF EXPENSE	-	250,833	-	-
57300	SERVICE CHARGES	-	-	-	-
57350	REIMB. TO POL SUBS.	-	21,589	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT (1000)	-	8,035	-	-
	TOTAL EXPENDITURES	34,043	297,478	-	-
	REVENUE OVER (UNDER) EXPENSE	66,818	(200,864)	-	-
	BEGINNING BALANCE	134,047	200,865	0	0
	REVENUE	100,861	96,614	-	-
	EXPENDITURES	34,043	297,478	-	-
	END OF YEAR BALANCE	200,865	0	0	0

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5484	SALES TAX REVENUE BOND 2017	2023	2024	2025	2026
	WEST VIA DUCT				

31410	SALES TAX (\$4.414M X 3.5%)	82,914	141,207	129,360	154,490
36710	LOAN PROCEEDS	-	-	-	-
36900	MISCELLANEOUS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE	-	-	-	-
39990	TRANSFER IN/OUT	-	-	-	-
	TOTAL REVENUE	82,914	141,207	129,360	154,490
EXPENSES					
43600	PUBLISHING/PRINTING/ADVERTISING	-	-	-	-
57240	PAYMENT TO CONTRACTORS	-	-	-	-
57100	PRINCIPLE	103,611	105,626	109,230	111,426
57200	INTEREST	23,833	21,817	18,214	16,018
57300	SERVICE CHARGES	400	-	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT (5481)	-	250,000	-	-
	TOTAL EXPENDITURES	127,844	377,444	127,444	127,444
	REVENUE OVER (UNDER) EXPENSE	(44,930)	(236,236)	1,916	27,046
	BEGINNING BALANCE	461,227	416,298	180,061	181,977
	REVENUE	82,914	141,207	129,360	154,490
	EXPENDITURES	127,844	377,444	127,444	127,444
	END OF YEAR BALANCE	416,298	180,061	181,977	209,023

	PRINCIPLE	INTEREST
2,026	111,426	16,018
2,027	113,665	13,778
2,028	115,950	11,494
2,029	118,280	9,163
2,030	120,658	6,786
2,031	123,083	4,360
2,032	125,557	1,886
TOTALS	828,619	63,486

Reserve requirement : 20% - 2019, 40% - 2020, 60% - 2021, 80% - 2022, 100% - 2023

Percentage of annual payment

ACCT.#	DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2026
5485	REF IMP. WARRANT OF 2017				
38300	SPECIAL ASSESSMENTS	14,252	14,013	13,500	12,875
38500	PREPAID ASSESSMENTS	-	-	-	-
31110	TAX INCREMENT FIN.	-	-	-	-
36710	LOAN PROCEEDS	-	-	-	-
36900	MISCELLANEOUS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE	42,755	42,038	40,500	38,625
39990	TRANSFER IN/OUT	-	-	-	-
	TOTAL REVENUE	57,007	56,050	54,000	51,500
EXPENSES					
43600	PUBLISHING/PRINTING/ADVERTISING	-	-	-	-
57240	PAYMENT TO CONTRACTORS	-	-	-	-
57100	PRINCIPLE	51,415	52,416	54,202	55,291
57200	INTEREST	11,824	10,824	9,038	7,948
57300	SERVICE CHARGES	400	-	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	-	-	-	-

x3 of Revenue

TOTAL EXPENDITURES	63,640	63,240	63,240	63,239
REVENUE OVER (UNDER) EXPENSE	(6,633)	(7,189)	(9,240)	(11,739)
BEGINNING BALANCE	79,845	73,212	66,023	56,783
REVENUE	57,007	56,050	54,000	51,500
EXPENDITURES	63,640	63,240	63,240	63,239
END OF YEAR BALANCE	73,212	66,023	56,783	45,044

	PRINCIPLE	INTEREST
2,026	55,291	7,948
2,027	56,402	6,837
2,028	57,536	5,703
2,029	58,693	4,547
2,030	59,872	3,367
2,031	61,076	2,164
2,032	62,304	936
TOTALS	411,174	31,503

ACCT.#	DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2026
5486	REF IMP. WARRANT OF 2019				
38300	SPECIAL ASSESSMENTS	54,560	48,734	49,000	49,000
36710	LOAN PROCEEDS	-	-	-	-
36900	MISCELLANEOUS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE	-	-	-	-
39990	TRANSFER IN/OUT	-	-	-	-
	TOTAL REVENUE	54,560	48,734	49,000	49,000
	EXPENSES				
57240	PAYMENT TO CONTRACTORS	-	-	-	-
57100	PRINCIPLE	50,124	51,081	52,960	54,025
57200	INTEREST	13,539	12,583	10,703	9,639
57300	SERVICE CHARGES	-	-	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	-	-	-	-
	TOTAL EXPENDITURES	63,664	63,664	63,663	63,664

REVENUE OVER (UNDER) EXPENSE	(9,103)	(14,930)	(14,663)	(14,664)
BEGINNING BALANCE	179,948	170,844	155,915	141,252
REVENUE	54,560	48,734	49,000	49,000
EXPENDITURES	63,664	63,664	63,663	63,664
END OF YEAR BALANCE	170,844	155,915	141,252	126,588

	PRINCIPLE	INTEREST
2,026	54,025	9,639
2,027	55,111	8,553
2,028	56,218	7,445
2,029	57,348	6,315
2,030	58,501	5,162
2,031	59,677	3,987
2,032	60,877	2,787
2,033	62,100	1,563
2,034	31,517	315
TOTALS	495,374	45,766

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5488	SALES TAX REVENUE BOND 2019	2023	2024	2025	2026
31410	SALES TAX (\$4.414M X 2.5%)	103,642	54,594	107,800	110,350
36710	LOAN PROCEEDS	-	-	-	-
36900	MISCELLANEOUS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE	-	-	-	-
39990	TRANSFER IN/OUT	-	-	-	-
	TOTAL REVENUE	103,642	54,594	107,800	110,350
	EXPENSES				
57240	PAYMENT TO CONTRACTORS	-	-	-	-
57100	PRINCIPLE	73,435	74,837	77,593	79,152
57200	INTEREST	19,839	18,437	15,681	14,122
57300	SERVICE CHARGES	-	-	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT (5481)	-	150,000	-	-
	TOTAL EXPENDITURES	93,274	243,274	93,274	93,274
	REVENUE OVER (UNDER) EXPENSE	10,368	(188,679)	14,526	17,076
	BEGINNING BALANCE	320,261	330,629	141,949	156,475
	REVENUE	103,642	54,594	107,800	110,350
	EXPENDITURES	93,274	243,274	93,274	93,274
	END OF YEAR BALANCE	330,629	141,949	156,475	173,551

	PRINCIPLE	INTEREST
2,026	79,152	14,122
2,027	80,743	12,531
2,028	82,366	10,908
2,029	84,022	9,252
2,030	85,711	7,563
2,031	87,433	5,841
2,032	89,191	4,083
2,033	90,983	2,291
2,034	46,175	462
TOTALS	725,776	67,052

Reserve requirement : 20% - 2020, 40% - 2021, 60% - 2022, 80% - 2023, 100% - 2024
Percentage of annual payment

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5489	REF IMP. BONDS OF 2020A	2023	2024	2025	2026
	REFUNDING OF 2011 & 2013 BONDS				
	AGASSIZ W&S TIF, STONERIDGE W&S TIF				
	VARIOUS WATERMAINS & VARIOUS ST IMP				
31110	TAX INCREMENT FIN.	177,755	182,564	180,000	180,001
38300	SPECIAL ASSESSMENTS	53,654	55,926	54,315	45,625
38500	PREPAID ASSESSMENTS	-	-	-	-
700	TRANSFER IN/OUT				
38300	CITY SHARE OF SPECIALS	-	-	-	-
38300	INFRASTRUCTURE	191,518	191,518	191,518	191,518
39990	TRANSFER IN/OUT	-	-	-	-
	TOTAL REVENUE	422,927	430,007	425,833	417,144
	EXPENSES				
57100	PRINCIPLE	275,000	280,000	285,000	290,000
57200	INTEREST	25,750	20,200	14,550	8,800

43600	PUBLISHING & PRINTING	-	-	-	-
57300	SERVICE CHARGES	495	495	495	495
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	-	-	-	-
	TOTAL EXPENDITURES	301,245	300,695	300,045	299,295

REVENUE OVER (UNDER) EXPENSE	121,682	129,312	125,788	117,849
BEGINNING BALANCE	81,662	203,344	332,656	458,444
REVENUE	422,927	430,007	425,833	417,144
EXPENDITURES	301,245	300,695	300,045	299,295
END OF YEAR BALANCE	203,344	332,656	458,444	576,293

	PRINCIPLE	INTEREST
	2,026	290,000
	2,027	295,000
TOTALS	585,000	11,750

ACCT.#	DESCRIPTION	ACTUAL	ACTUAL	FORECAST	BUDGET
5492	REF IMP. BONDS OF 2021A	2023	2024	2025	2026
	REFUNDING OF 2014 BONDS				
	VARIOUS STREET IMP				
31110	TAX INCRMNT FIN. AGASSIZ	109,306	120,021	135,821	138,000
31110	TAX INCRMNT FIN. HIGHLAND	115,940	119,774	137,666	138,000
36710	SALE OF BONDS	-	-	-	-
36900	MISC REVENUE	-	-	-	-
38300	2014 SPECIAL ASSESSMENTS	10,859	6,129	10,500	10,000
38300	NEW SPECIAL ASSESSMENTS	30,019	29,525	25,000	24,500
38500	PREPAID ASSESSMENTS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE 2014	84,105	84,105	84,105	84,105
38300	INFRASTRUCTURE NEW	90,057	88,576	75,000	73,500
39990	TRANSFER IN/OUT (FROM 5480)	400	-	-	-
	TOTAL REVENUE	440,686	448,130	468,092	468,105
	EXPENSES				
57100	PRINCIPLE	280,000	285,000	285,000	295,000
57200	INTEREST	62,000	56,350	50,650	44,850
57240	BOND SALE EXPENSE	-	-	-	-
57280	RECALL OF BONDS	-	-	-	-
43600	PUBLISHING & PRINTING	-	-	-	-
57300	SERVICE CHARGES	1,295	495	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	-	-	-	-
	TOTAL EXPENDITURES	343,295	341,845	335,650	339,850

REVENUE OVER (UNDER) EXPENSE	97,391	106,285	132,442	128,255
BEGINNING BALANCE	964,269	1,061,660	1,167,945	1,300,388
REVENUE	440,686	448,130	468,092	468,105
EXPENDITURES	343,295	341,845	335,650	339,850
END OF YEAR BALANCE	1,061,660	1,167,945	1,300,388	1,428,643

	PRINCIPLE	INTEREST
2026	295,000	44,850
2027	300,000	48,900
2028	310,000	32,800
2029	310,000	26,600

2030	320,000	20,300
2031	115,000	15,950
2032	120,000	13,600
2033	120,000	11,200
2034	120,000	8,800
2035	125,000	6,350
2036	125,000	3,850
2037	130,000	1,300
TOTALS	2,390,000	234,500

		ACTUAL	ACTUAL	FORECAST	BUDGET
5493	REF IMP. BONDS OF 2022A	2023	2024	2025	2026
REFUNDING OF 2015 BONDS					
31110	TAX INCREMENT FIN.	129,499	119,570	118,100	120,000
38300	SPECIAL ASSESSMENTS	51,340	49,471	47,000	45,400
38500	PREPAID ASSESSMENTS	-	-	-	-
36710	SALE OF BONDS	-	-	-	-
36900	MISCELLANEOUS	-	-	-	-
700	TRANSFER IN/OUT				
38300	INFRASTRUCTURE	20,942	20,942	20,942	20,942
39990	TRANSFER IN/OUT	-	-	-	-
	TOTAL REVENUE	201,781	189,983	186,042	186,342
EXPENSES					
57100	PRINCIPLE	130,000	135,000	135,000	135,000
57200	INTEREST	23,800	21,150	18,450	15,750
43600	PUBLISHING & PRINTING	-	-	-	-
57300	SERVICE CHARGES	895	495	-	-
700	TRANSFER IN/OUT				
58900	TRANSFERS OUT	-	-	-	-
	TOTAL EXPENDITURES	154,695	156,645	153,450	150,750
	REVENUE OVER (UNDER) EXPENSE	47,086	33,338	32,592	35,592
	BEGINNING BALANCE	257,081	304,168	337,506	370,098
	REVENUE	201,781	189,983	186,042	186,342
	EXPENDITURES	154,695	156,645	153,450	150,750
	END OF YEAR BALANCE	304,168	337,506	370,098	405,690

	PRINCIPLE	INTEREST
2,026	135,000	15,750
2,027	135,000	13,050
2,028	145,000	10,250
2,029	145,000	7,350
2,030	145,000	4,450
2,031	150,000	1,500
TOTALS	855,000	52,350