Final Approved December 5, 2022

General Fund				
Revenues		2022 Levy	*Expenditures*	
$ 509,273.16	Tax Levy	$ 433,557.13	$ 9,250.00	Council
$ 1,500.00	Lodging Tax		$ -	Election
$ 3,500.00	Licenses and Permits		$ 269,703.30	Administration
$ 8,800.00	Alchoholic Beverages		$ 130,271.00	Police
$ 500.00	Building Permits		$ 308,339.71	Street
$ 200.00	Animal Licenses		$ 13,500.00	Street Lights
$ 217,577.00	Local Government Aid		$ 227,274.96	Parks
$ 1,365.00	Pera Rate Inc		$ 4,889.00	Museum (Fund 205)
$ 1,000.00	Court Fines			
$ 3,500.00	Special Assessments			
$ 500.00	Interest Earnings - PW			
$ 12,500.00	Cable TV Revenues			
$ 101,316.74	Tran. from Other Fund			
$ 4,500.00	Rent of Buildings			
$ 1,000.00	Street, Swk & Curb Fees			
$ 4,196.07	MNDoT - Snow Removal			
$ 85,000.00	Camping Fees			
$ 1,000.00	Showers/Wood Revenue			
$ 6,000.00	Auditorium Use Fees			
$ 963,227.97	***Total Revenue***		***$ 963,227.97***	***Total Expenditure***
EDA Fund				
		2022 Levy		
$ 20,573.00	Tax Levy	$17,684		
		% Change		
		16%		
$ 20,573.00	***Total Revenue***		$ 20,573.00	***Total Expenditure***
Library				
Revenues		2022 Levy	*Expenditures*	
$ 86,830.94	Tax Levy	$ 73,791.70		
$ 32,168.60	County Funding			
$ 625.00	Other	% Change		
$ 119,624.54	***Total Revenue***	18%	***$ 119,624.54***	***Total Expenditure***
Emergency Services				
Revenues		2022 Levy	*Expenditures*	
$ 125,991.36	Tax Levy	$ 125,241.40		
$ 46,665.12	Rural Board Contribution			
$ 4,400.00	Training Reimbursement	% Change		
$ 3,000.00	Charges for Services	1%		
$ 180,056.48	***Total Revenue***		***$ 180,056.48***	***Total Expenditure***
Debt Service Funds & TIF Funds				
Revenues		2022 Levy	*Expenditures*	
$ 89,711.00	Tax Levy	$ 78,737.00	$ 280,000.00	Bond Principal
$ 32,000.00	Tax Increments		$ 55,100.50	Bond Interest
$ 99,794.00	Transfer from other Fund	% Change	$ 995.00	Professional Services
$ 82,452.00	Sales Tax Funds	14%	$ 29,450.00	Dev Pmts
$ 76,909.00	Special Assessments			
$ 380,866.00	***Total Revenue***		***$ 365,545.50***	***Total Expenditure***
$ 832,379.46	Total 2023 Tax Levy	$834,432.64	Total 2023 Preliminary Tax Levy	

Department	Fixed Cost	2023 Budget	2022 Budget	Increase or Decrease Amount	% Increase or Decrease	Reason for Change
General Revenue						
General Property Taxes	Levy		$ 433,557.13	$ (433,557.13)	-100%	
Lodging Tax	Revenue	$ 1,500.00	$ 1,500.00	$ -	0%	
Licenses and Permits	Revenue	$ 3,500.00	$ 3,000.00	$ 500.00	17%	Based on Actual Revenue
Alchoholic Beverages	Revenue	$ 8,800.00	$ 8,800.00	$ -	0%	
Building Permits	Revenue	$ 500.00	$ 500.00	$ -	0%	
Animal Licenses	Revenue	$ 200.00	$ 200.00	$ -	0%	
Local Government Aid	Revenue State Set	$ 217,577.00	$ 224,706.00	$ (7,129.00)	-3%	Estimate - To be certified 08/01/2022
Pera Rate Inc	State Set	$ 1,365.00	$ 1,365.00	$ -	0%	
Court Fines	Revenue	$ 1,000.00	$ 1,500.00	$ (500.00)	-33%	Based on Actual Revenue
Special Assessments	Revenue	$ 3,500.00	$ 3,500.00	$ -	0%	
Cable TV Revenues	Revenue - Set	$ 12,500.00	$ 13,000.00	$ (500.00)	-4%	Based on actual figures
Tran. from Other Fund	Revenue LPU Share of Wages	$ 101,316.74	$ 84,707.96	$ 16,608.78	20%	Based on Wage Detail, estimated benefit amounts
Rent of Buildings	Revenue	$ 4,500.00	$ 4,500.00	$ -	0%	
Street, Swk & Curb Fees	Revenue	$ 1,000.00	$ 1,000.00	$ -	0%	
Interest Earnings	Revenue	$ 500.00	$ 1,000.00	$ (500.00)	-50%	
State of MN Snow Removal	Revenue	$ 4,196.07	$ 4,073.86	$ 122.21	3%	Per Contract
Tax abatement		$ 2,000.00				
Subtotal		***$ 363,954.81***	***$ 786,909.95***	$ (422,955.14)	-54%	
Council						
Wages and Salaries	No	$ 8,500.00	$ 5,600.00	$ 2,900.00	52%	Per 02/07/2022 City Council
FICA	Based on Wages	$ 550.00	$ 450.00	$ 100.00	22%	Based on Wages
Meetings / Trainings	No	$ 200.00	$ 180.00	$ 20.00	11%	Arbitrary Estimate
Subtotal		***$ 9,250.00***	***$ 6,230.00***	$ 3,020.00	48%	
Elections						

Department	Fixed Cost	2023 Budget	2022 Budget	Increase or Decrease Amount	% Increase or Decrease	Reason for Change
Wages and Salaries	No	$ -	$ 1,500.00	$ (1,500.00)	-100%	Only budget for on election years
Operating Supplies	No	$ -	$ 500.00	$ (500.00)	-100%	Only budget for on election years
Subtotal		***$ -***	***$ 2,000.00***	$ (2,000.00)	-100%	
Museum						
Property Insurance	Yes	$ 2,809.00	$ 2,754.00	$ 55.00	2%	2% Standard Increase
Repair / Maint Building	No	$ 2,080.00	$ 2,040.00	$ 40.00	2%	2% Standard Increase
Museum Donation	Yes	$ 5,000.00	$ 5,000.00	$ -	0%	
Subtotal		***$ 4,889.00***	***$ 4,794.00***	$ 95.00	2%	
Administration						
Wages and Salaries	No	$ 131,062.89	$ 127,852.16	$ 3,210.73	3%	COLA 3% and annual step increases
PERA	Based on Wages	$ 9,829.72	$ 9,588.91	$ 240.80	3%	Based on wages
FICA	Based on Wages	$ 11,795.66	$ 11,506.69	$ 288.97	3%	Based on wages
Employer Paid Health	No	$ 49,720.00	$ 20,834.56	$ 28,885.44	139%	Per Peip quote 09/30/2022
Employer Paid Life, Short and Long Term Disability	No	$ 610.00	$ 360.00	$ 250.00	69%	Based on Quote Received
Dental	No	$ 905.04				Per Peip quote 09/30/2022
Cell Phone	No	$ 1,200.00	$ 1,200.00	$ -	0%	
Worker s Comp	Yes	$ 780.00	$ 765.00	$ 15.00	2%	2% Standard Increase
Bonding	Yes	$ 175.00	$ 125.00	$ 50.00	40%	Based on actual expenses
Meetings / Trainings	No	$ 500.00	$ 500.00	$ -	0%	
Operating Supplies	No	$ 2,000.00	$ 2,500.00	$ (500.00)	-20%	
Safety Training	Yes	$ 300.00	$ 1,425.00	$ (1,125.00)	-79%	
Professional Srvs	No	$ 5,000.00	$ 5,425.00	$ (425.00)	-8%	Based on actual expneses
Audit and Acctg Services	Yes	$ 17,500.00	$ 16,000.00	$ 1,500.00	9%	Based on actual expneses
Engineering Services	No	$ 1,000.00	$ 500.00	$ 500.00	100%	Based on actual expneses

Department	Fixed Cost	2023 Budget	2022 Budget	Increase or Decrease Amount	% Increase or Decrease	Reason for Change
Legal Fees	Yes	$ 20,085.00	$ 19,500.00	$ 585.00	3%	Per Contract Agreement
Assessor s Fees	Yes	$ 2,861.00	$ 2,805.00	$ 56.00	2%	2% Standard Increase
Telephone	Yes	$ 2,497.00	$ 2,448.00	$ 49.00	2%	2% Standard Increase
Print/Binding	No	$ 750.00	$ 750.00	$ -	0%	Based on actual expneses
General Liability Ins	Yes	$ 4,682.00	$ 4,590.00	$ 92.00	2%	2% Standard Increase
Southern Minnesota Initiative Foundation	No	$ 500.00	$ 500.00	$ -	0%	
Office Equipment Rental	Yes	$ 3,000.00	$ 3,000.00	$ -	0%	
Miscellaneous (GENERAL)	No	$ 250.00	$ 250.00	$ -	0%	
Dues and Subscriptions	Yes	$ 1,000.00	$ 1,500.00	$ (500.00)	-33%	Based on acutal expenses
Flower Baskets	No	$ 700.00	$ 700.00	$ -	0%	
Capital OUtlay	No	$ 1,000.00	$ 1,500.00	$ (500.00)	-33%	
Subtotal		***$ 269,703.30***	***$ 236,125.33***	$ 33,577.98	14%	
Police						
Annual Contract	Yes	$ 130,271.00	$ 113,124.00	$ 17,147.00	15%	Preliminary Budget
Subtotal		***$ 130,271.00***	***$ 113,124.00***	$ 17,147.00	15%	

Street Department	Fixed Cost	2023 Budget	2022 Budget	Increase of Decrease	% of Increase or Decrease	Reson for Change
Wages and Salaries	No	$ 98,184.88	$ 95,181.25	$ 3,003.63	3%	COLA 3% and annual step increases
PERA	Based on Wages	$ 7,363.87	$ 7,138.59	$ 225.27	3%	Based on wages
FICA	Based on Wages	$ 9,818.49	$ 9,518.13	$ 300.36	3%	Based on wages
Employer Paid Health	No	$ 5,075.00	$ 7,175.00	$ (2,100.00)	-29%	Per Council Direction
Employer Paid Life, Short and Long Term Disability	No	$ 532.56	$ 315.00	$ 217.56	69%	Based on Quote Received
Dental	No	$ 791.91				Per Peip quote 09/30/2022
Cell Phone	No	$ 1,050.00	$ 1,050.00	$ -	0%	Based on Employee Policy
Worker s Comp	Yes	$ 6,500.00	$ 6,500.00	$ -	0%	Based on actual expenses
Operating Supplies	No	$ 5,100.00	$ 5,000.00	$ 100.00	2%	2% Standard Increase
Safety Training	Yes	$ 225.00	$ 1,122.00	$ (897.00)	-80%	
Motor Fuels	No	$ 6,300.00	$ 6,000.00	$ 300.00	5%	5% Increase based on actual cost
Lubricants and Additives	No	$ 410.00	$ 400.00	$ 10.00	3%	Based on actual expenses
Street Maint Materials - Paint	No	$ 1,530.00	$ 1,500.00	$ 30.00	2%	2% Standard Increase
Signs	No	$ 510.00	$ 500.00	$ 10.00	2%	2% Standard Increase
Clothing Allowance	Yes	$ 660.00	$ 900.00	$ (240.00)	-27%	Based on expenses
Small Tools and Minor Equip	No	$ 2,600.00	$ 2,550.00	$ 50.00	2%	2% Standard Increase
Rock	No	$ 2,650.00	$ 2,600.00	$ 50.00	2%	2% Standard Increase
Salt	Yes	$ 8,500.00	$ 8,000.00	$ 500.00	6%	Based on Contracted Pricing
Sand	No	$ 765.00	$ 750.00	$ 15.00	2%	2% Standard Increase
Asphalt (Patching)	No	$ 1,530.00	$ 1,500.00	$ 30.00	2%	2% Standard Increase
Trees	No	$ 5,000.00	$ 5,000.00	$ -	0%	
Tree Rebate		$ 1,000.00	$ 1,000.00	$ -	0%	
Professional Srvs:						
Brush Dump Lease	Yes	$ 3,000.00	$ 3,000.00	$ -	0%	
Plunketts	Yes	$ 310.00	$ 300.00	$ 10.00	3%	2% Standard Increase
Engineering Fees	No	$ 2,500.00	$ 2,500.00	$ -	0%	Based on actual expense
Telephone	Yes	$ 1,400.00	$ 1,500.00	$ (100.00)	-7%	Based on actual expense
Property Insurance	Yes	$ 160.00		$ 160.00	#DIV/0!	2% Standard Increase
General Liability Ins	Yes	$ 350.00	$ 408.00	$ (58.00)	-14%	Based on actual expense
Automotive Ins	Yes	$ 3,385.00	$ 3,200.00	$ 185.00	6%	Based on actual expense

Street Department	Fixed Cost	2023 Budget	2022 Budget	Increase of Decrease	% of Increase or Decrease	Reson for Change
Utility Services	Yes	$ 5,000.00	$ 4,000.00	$ 1,000.00	25%	Based on actual expense
Repairs/Maint Buildings	No	$ 5,000.00	$ 2,000.00	$ 3,000.00	150%	Based on actual expense, reserves built up
Repairs/Maint Mach/Equip		$ 10,000.00	$ 9,800.00	$ 200.00	2%	2% Standard Increase
Rentals	No	$ 510.00	$ 500.00	$ 10.00	2%	2% Standard Increase
Miscellaneous	No	$ 100.00	$ 100.00	$ -	0%	
Capital Outlay		$ 38,100.00	$ 37,500.00	$ 600.00	2%	See Capital Outlay Chart
Dump Truck Payment	Yes	$ 35,930.00	$ 36,000.00	$ (70.00)	0%	
Vehicle Replacement	Yes	$ 36,498.00	$ 25,000.00	$ 11,498.00	46%	See Vehicle Replacement Schedule
Subtotal		***$ 308,339.71***	***$ 289,507.97***	***$ 18,831.74***	***7%***	
			Street Lights			
Street Lighting	Yes	$ 13,500.00	$ 11,000.00	$ 2,500.00	23%	Based on actual expenses
Subtotal		***$ 13,500.00***	***$ 11,000.00***	***$ 2,500.00***	***23%***	

A portion of the General Fund revenue covers the expeses.

Park Department	Fixed Cost	2023 Budget	2022 Budget	Increase or Decrease	% Increase or Decrease	Reason for Change
Wages and Salaries	No	$ 64,121.69	$ 62,087.51	$ 2,034.18	3%	COLA 3% and annual step increases
Part-Time Wages	No	$ 7,500.00	$ 7,500.00	$ -	0%	
PERA	Based on wages	$ 4,809.13	$ 4,656.56	$ 152.56	3%	Based on wages
FICA	Based on wages	$ 7,162.17	$ 6,958.75	$ 203.42	3%	Based on wages
Employer paid Health	No	$ 12,855.04	$ 12,132.04	$ 723.00	6%	Per Peip quote 09/30/2022
Employer Paid Life, Short & Long Term Disability	No	$ 380.40	$ 225.00	$ 155.40	69%	Based on Quote Received
Dental	No	$ 262.53				Per Peip quote 09/30/2022
Cell Phone	No	$ 630.00	$ 630.00	$ -	0%	Based on employee policy
Worker s Comp	Yes	$ 4,850.00	$ 3,162.00	$ 1,688.00	53%	Based on actual expenses
Operating Supplies	No	$ 10,400.00	$ 10,200.00	$ 200.00	2%	2% Standard Increase
Safety Training	Yes	$ 225.00	$ 1,122.00	$ (897.00)	-80%	2% Standard Increase
Motor Fuels	No	$ 2,100.00	$ 1,530.00	$ 570.00	37%	Actual expense, plus 5% increase
Program Expense	No	$ 5,500.00	$ 5,500.00	$ -	0%	Based on agreement with Lanesboro Public Schools
Clothing Allowance	Yes	$ 660.00	$ 900.00	$ (240.00)	-27%	Increased expense
Small Tools and Minor Equip	No	$ 520.00	$ 510.00	$ 10.00	2%	2% Standard Increase
Rock	No	$ 1,000.00	$ 510.00	$ 490.00	96%	Based on actual expenses
Professional Srvs	Both	$ 4,800.00	$ 4,680.00	$ 120.00	3%	2% Standard Increase
Trees	No	$ 4,600.00	$ 4,500.00	$ 100.00	2%	2% Standard Increase
Telephone	Yes	$ 500.00	$ 500.00	$ -	0%	
Print/Binding	No	$ 1,530.00	$ 1,500.00	$ 30.00	2%	2% Standard Increase
General Liability Ins	Yes	$ 400.00	$ 408.00	$ (8.00)	-2%	Based on actual expense from 2022
Property Ins	Yes	$ 15,200.00	$ 13,770.00	$ 1,430.00	10%	Actual expense in 2022 + 2% Standard Increase
Automotive Ins	Yes	$ 260.00	$ 255.00	$ 5.00	2%	2% Standard Increase
Utility Services	Yes	$ 32,000.00	$ 30,000.00	$ 2,000.00	7%	Based on actual expense from 2021

Park Department	Fixed Cost	2023 Budget	2022 Budget	Increase or Decrease	% Increase or Decrease	Reason for Change
Repairs/Maint Buildings	No	$ 10,600.00	$ 10,360.00	$ 240.00	2%	2% Standard Increase
Repairs/Maint Mach/Equip	No	$ 5,700.00	$ 5,600.00	$ 100.00	2%	2% Standard Increase
Rentals	No	$ 2,400.00	$ 2,040.00	$ 360.00	18%	Based on actual expense from 2021
Trash Compactors	Yes	$ 5,584.00	$ 2,384.00	$ 3,200.00	134%	Rental, plus installation charges from 2022
Miscellaneous	No	$ 100.00	$ 100.00	$ -	0%	
Sales Tax Paid	Yes	$ 7,000.00	$ 7,000.00	$ -	0%	
Prop Tax for Campgrounds	Yes	$ 625.00	$ 700.00	$ (75.00)	-11%	Based on actual expense
Capital Outlay		$ 13,000.00	$ 12,755.00	$ 245.00	2%	See Capital Outlay Chart
Vehicle Replacement		$ 11,450.00	$ 7,500.00	$ 3,950.00	53%	See Vehicle Replacement Chart
Subtotal		***$ 227,274.96***	***$ 221,675.86***	***$ 5,599.10***	***3%***	
R 100-45200-34701 Camping Fees	Revenue	$ 85,000.00	$ 90,000.00	$ 5,000.00	6%	Based on acutal revenues
R 100-45200-34702 Showers/Wood Revenue	Revenue	$ 1,000.00	$ 1,000.00	$ -	0%	
R 100-45200-34750 Auditorium Use Fees	Revenue	$ 6,000.00	$ 5,000.00	$ (1,000.00)	-20%	Based on actual revenues
Subtotal		***$ 92,000.00***	***$ 96,000.00***	***$ 4,000.00***	***4%***	

Library	Fixed Cost	2023 Budget	2022 Budget	Increase or Decrease Amount	Percent	Reason for Change
Wages and Salaries	No	$ 54,686.78	$ 50,047.71	$ 4,639.07	9%	Per Library Board
Part-Time Employees	No	$ 17,494.34	$ 16,330.92	$ 1,163.42	7%	Per Library Board
PERA	Based on Wages	$ 5,413.58	$ 4,294.25	$ 1,119.33	26%	Based on wages
FICA	Based on Wages	$ 7,218.11	$ 6,637.86	$ 580.25	9%	Based on wages
Employer Paid Health	No	$ 12,670.04	$ 11,107.04	$ 1,563.00	14%	Per Peip quote 09/30/2022
Employer Paid Life, Short & Long Term Disability	No	$ 304.32	$ 180.00	$ 124.32	69%	Based on Quote Received
Dental	No	$ 149.40				Per Peip quote 09/30/2022
Worker s Comp	Yes	$ 340.00	$ 353.50	$ (13.50)	-4%	Based on actual expenses
Bonding	Yes	$ 110.00	$ 110.00	$ -	0%	Based on actual expenses
Meetings / Trainings		$ -	$ -	$ -	0%	
Safety Training	Yes	$ 150.00	$ 722.15	$ (572.15)	-79%	Based on actual expenses
Operating Supplies	No	$ 500.00	$ 500.00	$ -	0%	
Books, Audios, & Movies	No	$ 6,000.00	$ 5,750.00	$ 250.00	4%	Per Library Board
Periodicals	No	$ 400.00	$ 500.00	$ (100.00)	-20%	Per Library Board
Automation	Yes	$ 6,326.44	$ 5,176.55	$ 1,149.89	22%	Per Library Board
Program Expense	No	$ 700.00	$ 700.00	$ -	0%	Per Library Board
Computer Lease	Yes	$ 2,583.67	$ 3,600.00	$ (1,016.33)	-28%	Per Library Board
PO Box Rental	Yes	$ 130.00	$ 121.20	$ 8.80	7%	Based on actual expenses
Security Subscription	Yes	$ 267.85	$ 262.60	$ 5.25	2%	Based on actual expenses
Telephone	Yes	$ 1,120.00	$ 1,111.00	$ 9.00	1%	Based on actual expenses
Postage	No	$ 100.00	$ 100.00	$ -	0%	
Travel Expenses	No	$ -	$ -	$ -	0%	
General Liability Ins	Yes	$ 250.00	$ 252.50	$ (2.50)	-1%	Based on actual expenses
Office Equipment Rental	Yes	$ 960.00	$ 1,300.00	$ (340.00)	-26%	
Miscellaneous	No	$ 250.00	$ 250.00	$ -	0%	

Library	Fixed Cost	2023 Budget	2022 Budget	Increase or Decrease Amount	Percent	Reason for Change
2022 Budget Shortage	Yes	$ 1,500.00	$ -	$ 1,500.00		Wage Expense for 2022 over budget amounts
Subtotal		***$ 119,624.54***	***$ 109,407.29***	***$ 10,217.25***	9%	
Cnty Funds - Rural Circ.	Revenue	$ 32,168.60	$ 31,256.40	$ 912.20	3%	Per Fillmore County
Copy/Fax/Printing/Disk	Revenue	$ 500.00	$ 250.00	$ 250.00	100%	Per Library Board
General Property Taxes	Levy	$ 86,830.94	$ 73,791.70	$ 13,039.24	18%	Funds needed to balance
Library Fines	Revenue	$ 125.00	$ 100.00	$ 25.00	25%	Per Library Board
Contributions	Revenue	$ -	$ -	$ -	0%	Per Library Board
Non Resident Fee	Revenue	$ -	$ 150.00	$ (150.00)	-100%	
Subtotal		***$ 119,624.54***	***$ 105,548.10***	***$ 14,076.44***	13%	

Cash Balance

7/20/2022	$	(7,505.54)
6/30/2022	$	(5,283.62)
5/31/2022	$	(38,571.34)

Fund Balance

2021	$	(4,010.00)
2020	$	(1,012.00)
2019	$	(3,168.00)
2018	$	(1,092.00)
2017	$	(92.00)
2016	$	(1,629.00)
2015	$	(6,022.00)
2014	$	(12,814.00)
2013	$	(7,021.00)
2012	$	(7,419.00)

Emergency Services	Fixed Cost	2023 Budget	2022 Budget	Increase or Decrease Amount	% Increase or Decrease	Reason for Change
Wages and Salaries	No	$ 21,500.00	$ 19,860.00	$ 1,640.00	8%	Increase to account for new Maintenance wage
FICA	Based on wages	$ 1,612.50	$ 1,489.50	$ 123.00	8%	Based on actual wages
Worker s Comp	Yes	$ 3,737.00	$ 3,737.00	$ -	0%	Based on actual expenses
Meetings / Trainings	No	$ 8,080.44	$ 7,922.00	$ 158.44	2%	2% Standard Increase
Motor Fuels	No	$ 525.30	$ 515.00	$ 10.30	2%	2% Standard Increase
Tools and Minor Equip	No	$ 2,626.50	$ 2,575.00	$ 51.50	2%	2% Standard Increase
Professional Srvs	No	$ 612.00	$ 600.00	$ 12.00	2%	2% Standard Increase
Ambulance Service	Yes	$ 15,282.30	$ 15,282.30	$ (0.00)	0%	Per pending contract
Audit and Acctg Services	Yes	$ 3,887.22	$ 3,811.00	$ 76.22	2%	2% Standard Increase
Med Physicals/Vaccinations	Yes	$ 2,101.20	$ 2,060.00	$ 41.20	2%	2% Standard Increase
Telephone	Yes	$ 3,000.00	$ 1,000.00	$ 2,000.00	67%	Request from the Fire Department
Property Ins	Yes	$ 2,500.00	$ 1,751.00	$ 749.00	30%	Based on Actual Expenses
Automotive Ins	Yes	$ 1,260.72	$ 1,236.00	$ 24.72	2%	2% Standard Increase
Utility Services	Yes	$ 7,500.00	$ 6,180.00	$ 1,320.00	18%	Based on Actual Expenses
Fire Relief	No	$ 3,500.00	$ 3,500.00	$ -	0%	Approved Donation
Repairs/Maint Mach/Equip	No	$ 10,506.00	$ 10,300.00	$ 206.00	2%	2% Standard Increase
Miscellaneous	No	$ 525.30	$ 515.00	$ 10.30	2%	2% Standard Increase
Capital Outlay	No	$ 12,700.00	$ 7,575.00	$ 5,125.00	40%	See Detail
Vehicle Replacement	Yes	$ 18,000.00	$ 12,875.00	$ 5,125.00	28%	Arbitrary Increase to increase replacement balance
Facility	No	$ 60,600.00	$ 75,000.00	$ (14,400.00)	-24%	Actual cost of financing
Subtotal		***$ 180,056.48***	***$ 177,783.80***	***$2,272.68***	***1%***	
General Property Taxes	Levy	$ 125,991.36	$ 125,241.40	$ 749.96	1%	3% Increase
Twnship/Whalan Subsidy	Rural Board	$ 46,665.12	$ 46,298.40	$ 366.72	1%	Per Contract
Charges for Services	Revenue	$ 3,000.00	$ 1,800.00	$ 1,200.00	67%	Based on actual revenues

Emergency Services	Fixed Cost	2023 Budget	2022 Budget	Increase or Decrease Amount	% Increase or Decrease	Reason for Change
MBFE Training Reimbusement	Revenue set by state	$ 4,400.00	$ 4,400.00	$ -	0%	Request from Fire Department
Subtotal		***$ 180,056.48***	***$ 177,739.80***	***$2,316.68***	***1%***	

EDA	Fixed Cost	2023 Budget	2022 Budget	Increase or Decrease Amount	% Increase or Decrease	Reason for Change
Wages and Salaries	No	$ 540.00	$ 540.00	$ -	0%	
CEDA Contract	Yes	$ 14,479.00	$ 13,790.00	$ 689.00	5%	
FICA	Based on wages	$ 54.00	$ 54.00	$ -	0%	
Operating Supplies	No	$ 500.00	$ 500.00	$ -	0%	
Internship Funding	No	$ -	$ -	$ -		
Project Development Funds	No	$ 5,000.00	$ 2,800.00	$ 2,200.00	79%	
Subtotal		***$ 20,573.00***	***$ 17,684.00***	***$ 2,889.00***	***16%***	
General Property Taxes	Levy	$ 20,573.00	$ 17,684.00	$ 2,889.00	16%	
Subtotal		***$ 20,573.00***	***$ 17,684.00***	***$ 2,889.00***	***16%***	

Bond	Fixed Cost	2022 Budget		2023 Budget	
Church Hill TIF - 2034					
E 240-46323-420 TIF Payments to Developer	Yes	$	28,350.00	$	28,350.00
Subtotal		***$***	***28,350.00***	***$***	***28,350.00***
R 240-46323-31050 Tax Increments	Revenue	$	32,000.00	$	32,000.00
Subtotal		***$***	***32,000.00***	***$***	***32,000.00***
2022 Sparrow Valley Properties					
E 310-43100-600 PAYG Contract	Yes	$	-	$	1,100.00
Subtotal		$	-	$	1,100.00
R 310-43100-31000 Gen. Property Taxes	Revenue	$	-	$	1,100.00
Subtotal		$	-	$	1,100.00
2016A Whittier / Maple - 2024					
E 302-47000-601 Debt Srv Bond Principal	Yes	$	78,000.00	$	80,000.00
E 302-47000-610 Interest	Yes	$	4,060.00	$	2,480.00
Subtotal		***$***	***82,060.00***	***$***	***82,480.00***
R 302-47000-31000 General Property Taxes	Revenue	$	41,000.00	$	45,000.00
Sales Tax Revenue		$	30,000.00	$	30,000.00
R 302-47000-36100 Special Assessments	Revenue	$	2,500.00	$	5,000.00
Subtotal		***$***	***73,500.00***	***$***	***80,000.00***
2010 B - 2025					
E 304-47000-300 Professional Srvs	Yes	$	500.00	$	500.00
E 304-47000-601 Debt Srv Bond Principal	Yes	$	30,000.00	$	30,000.00
E 304-47000-610 Interest	Yes	$	5,940.00	$	4,410.00
Subtotal		***$***	***36,440.00***	***$***	***34,910.00***
R 304-47000-31000 Gen Property Taxes	Revenue	$	37,737.00	$	36,666.00
Subtotal		***$***	***37,737.00***	***$***	***36,666.00***
2017A Zenith/Auburn - 2028					
E 307-43100-600 Debt Srv Principal	Yes	$	130,000.00	$	135,000.00
E 307-43100-300 Professional Services	Yes	$	495.00	$	495.00
E 307-43100-610 Interest	Yes	$	21,550.00	$	18,950.00

Bond	Fixed Cost	2022 Budget	2023 Budget
Subtotal		***$ 152,045.00***	***$ 154,445.00***
R 307-43000-39203 Transfer from Electric	Revenue	$ 55,000.00	$ 55,000.00
R 307-43000-39203 Transfer from Sewer	Revenue	$ 15,159.50	$ 14,897.00
R 307-43000-39203 Transfer from Water	Revenue	$ 15,159.50	$ 14,897.00
Sales Tax Revenue	Revenue	$ 38,569.00	$ 40,000.00
R 307-43100-31000 Gen. Property Taxes	Revenue	$ -	$ -
R 307-43100-36100 Special Assessments	Revenue	$ 28,157.00	$ 28,157.00
Subtotal		***$ 152,045.00***	***$ 152,951.00***
2017B Park - 2027			
E 309-43100-600 Debt Srv Principal	Yes	$ 25,000.00	$ 26,000.00
E 309-43100-610 Interest	Yes	$ 4,843.00	$ 4,466.00
Subtotal		***$ 29,843.00***	***$ 30,466.00***
R 309-43000-39203 Transfer from Electric	Revenue	$ 15,000.00	$ 15,000.00
R 309-43100-31000 Gen. Property Taxes	Revenue	$ -	$ -
Sales Tax Revenue		$ 5,500.00	$ 6,000.00
R 309-43100-36100 Special Assessments	Revenue	$ 10,182.00	$ 10,182.00
Subtotal		***$ 30,682.00***	***$ 31,182.00***
2018A Zenith - 2026			
E 310-43100-600 Debt Srv Principal	Yes	$ 9,000.00	$ 9,000.00
E 310-43100-610 Interest	Yes	$ 3,034.00	$ 2,849.50
Subtotal		***$ 12,034.00***	***$ 11,849.50***
R 310-43100-31000 Gen. Property Taxes	Revenue	$ -	$ -
Sales Tax Revenue		$ 6,839.00	$ 6,452.00
R 310-43100-36100 Special Assessments	Revenue	$ 6,184.00	$ 6,184.00
Subtotal		***$ 13,023.00***	***$ 12,636.00***
2022B - 2043			
E 310-43100-600 Debt Srv Principal	Yes	$ -	$ -
E 310-43100-610 Interest	Yes	$ -	$ 21,945.00
Subtotal		$ -	$ 21,945.00

Bond	Fixed Cost	2022 Budget	2023 Budget
R 310-43100-31000 Gen. Property Taxes	Revenue	$ -	$ 6,945.00
Sales Tax Revenue		$ -	$ -
Transfer from Electric			
R 310-43100-36100 Special Assessments	Revenue	$ -	$ 27,386.00
Subtotal		$ -	$ 34,331.00