

Regular City Council Meeting
Mountain Lake City Hall
Monday, August 7, 2023
6:30 p.m.

AGENDA

1. Meeting Called to Order *Additional information on agenda item is attached or at City Hall
2. Approval of Agenda and Consent Agenda
 - a. Bills: Checks # 27424-27476, 937E-943E (1-9)
 - b. Payroll: Checks # 67488-67507
 - c. Approve July 13 Utilities Commission Minutes (10-11)
 - d. Approve July 17 Special City Council Minutes (12-13)
 - e. Approve July 17 City Council Minutes (14-16)
 - f. Approve July Street Department Report (17)
 - g. Accept Joey Morey Resignation, Lake & Tree Commission, effective July 20, 2023
 - h. Approve Resolution #20-23 Adopting-an-Expense-Report (18)
3. Public – A total of ten (10) minutes is allotted for individuals to briefly discuss a topic of concern or provide comments to the Council.
4. City Attorney
5. City Administrator
 - a. Discussion – 2023 Q2 Revenues & Expenses
6. 2024 Budget
 - a. Update – League of Minnesota Cities Budget Guide for Cities (19-35)
 - b. Update – 2024 LGA (36)
 - c. Discussion – 2024 Budget (37-65)
7. Roundtable
 - a. Discussion/Action – Commissions/Boards Update
8. Adjourn

Mountain Lake Utilities Commission Meeting
Mountain Lake City Hall
Thursday, July 13, 2023
7 AM

Members Present: Mark Langland, David Savage, Todd Johnson, Brian Janzen, Sue Garloff,
City Council Liaison Dean Janzen

Members Absent:

Staff Present: Michael Mueller; Clerk/Administrator; Jill Falk; Utilities Office Manager;
Lane Anderson; Lineman; Steve Peters; Lineman; Taylor Nesmoe; Water/Wastewater
Superintendent; Scott Pankratz; Water/Wastewater Worker

Others Present:

Call to Order

The meeting was called to order at 7 AM.

Approval of Minutes and Bills

Motion by Garloff seconded by Johnson to approve the June 22nd Minutes, and Check
Numbers 22675-22707 (476E-481E). Motion carried.

Electric Department

Since Watkins is away, Peters stated that the boring has begun at the potential plant site and sand
samples will be tested. He also mentioned that they will begin running the #2 generator to
complete the emissions retest.

Water/Wastewater Department

- Nesmoe has requested that Mueller reach out to the landowners of the potential new well
locations.
- Nesmoe, Pankratz, and Peters met with Crysteel to discuss the options available for the
utility boxes for the new trucks.
- Mueller presented the Water Turn-on Policy requiring a signature, stating that someone
must be present when the service is completed, or the resident will be responsible for any
damage that could occur. A motion was made by Garloff to accept the Water Turn On
policy, seconded by Savage, motion passed. He also presented a request allowing for
services to be disconnected if the application process is not completed within five days of
requesting the transfer of service. A motion was made by Savage allowing residents up
to five days to complete an application for service utility deposit or services will be
disconnected. The motion was seconded by Johnson, motion passed.

City Administrator

The preliminary rate study has been completed for the potential rate increases needed to cover the cost of the new power plant. With the cost of capacity dropping for 2023, the preliminary rate increase would be 8% for the next three years. This would come out to approximately \$0.02 per kWh. An average household (800 kWh) would have an increase of \$20-\$30 per month, depending on usage. MRES will finalize the rate study to present to the commission in September. Mueller did want to mention that the annual CMPAS meeting will take place on Thursday, September 14th for anyone who is interested in attending. He will also be out of the office for the remainder of the week attending a Power Summit conference held by Next Era.

Adjourn

The meeting was adjourned at 7:18 a.m.

ATTEST:

Jill Falk, Utilities Office Manager

**Special City Council Meeting – Capital Improvement Planning
Mountain Lake City Hall
Monday, July 17, 2023
3:00 p.m.**

Members Present: Dean Janzen, Darla Kruser, Bryan Borgen, Mike Nelson

Members Absent: Andrew Ysker

City Staff Present: Michael Mueller, Administrator/Clerk; Rod Hamilton, EDA Director; Emily Kunkel, Ambulance; Taylor Nesmoe Water-Wastewater Foreman; Tim Coners, Fire Chief; Daron Friesen, Street Superintendent; Daniel Mick, Library Director; Doug Bristol, Police Chief

Others Present: None

Call to Order

The meeting was called to order by Mayor Nelson at 3:00 p.m.

Capital Improvement Plan Presentations

Each department head was given 15 minutes to discuss future capital purchases or projects and the approximate year in which they ideally will occur. Handouts for each department were given to the council to review. Department budgets, past projects and purchases, and the upcoming budget were discussed.

Motion by Borgen, seconded by Kruser to approve the 2024 Capital Improvement Plan, as presented. Motion carried 4 - 0.

Adjourn

The meeting was adjourned at 5:05 p.m.

ATTEST:

Michael Mueller, Administrator/Clerk

**Special City Council Meeting
Mountain Lake City Hall
Monday, July 17, 2023
6:15 p.m.**

Members Present: Andrew Ysker, Dean Janzen, Darla Kruser, Bryan Bargen, Mike Nelson

Members Absent: None

City Staff Present: Michael Mueller, Administrator/Clerk; Doug Bristol, Police Chief;
Maryellen Suhrhoff City Attorney; Steve Carson, Building Inspector

Others Present: None

Call to Order

The meeting was called to order by Councilmember Ysker at 6:15 p.m.

The meeting was closed, per MN Statute 13D.05, Attorney-Client Privilege.

No action taken.

Adjourn

The meeting was adjourned at 6:59 p.m.

ATTEST:

Michael Mueller, Administrator/Clerk

**City of Mountain Lake
Regular City Council Meeting
Mountain Lake City Hall – 930 Third Ave
Monday, July 17, 2023
7:00 p.m.**

Members Present: Andrew Ysker, Dean Janzen, Darla Kruser, Bryan Bargen, Mike Nelson

City Staff Present: Michael Mueller City Administrator; Maryellen Suhrhoff City Attorney

Others Present: Doug Regehr

Call to Order

The meeting was called to order by Mayor Nelson at 7:00 p.m.

Approval of Agenda & Consent Agenda

Motion by Kruser, seconded by Janzen to correct the year on the agenda, 2023 budget discussion to fiscal year 2024. Motion carried 5 – 0. Motion by Janzen, seconded by Ysker to approve the agenda and consent agenda as amended. Motion carried 5 – 0.

- Bills: Checks #27340 – 27423, 918e – 936e
- Payroll: Checks #67436 - 67487
- Approve March 13 Tree Commission Minutes
- Approve June 8 Utilities Commission Minutes
- Approve June 12 Lake Commission Minutes
- Approve June 13 Library Board Minutes, Expenditures, and Library Report
- Approve June 21 City Council Minute
- Approve June 22 Utilities Commission Minutes
- Approve June Street Department Report
- Approve Street Closure to sell liquor and food for National Night Out, 10th Street, One-Way, August 1st, 3pm-9pm
- Approve Resolution #19-23 \$10,000 Ambulance Association Donation

Public

No comments

City Attorney

An update was given to the council regarding civil processes on various properties, public nuisances, current processes, court procedures, agreements, and plans.

City Administrator

- Discussion/Action – 2024 Budget
- Discussion – 2023 Q2 Revenues & Expenses

Discussion/Action – Sidewalk Policy

Discussion/Action – Resolution #18-23 Decertifying Tax District 3-1

Discussion/Action – Resolutions Authorizing Membership in the 4M Account (City & Mountain Lake Utilities)

Discussion/Action – Rules & Regulations Relating to Municipal Utilities

Michael Mueller, City Administrator discussed the initial dates for discussion for the 2024 budget, starting preparations for reviewing the budget at the next meeting, August 7th. An update was provided to Council regarding the second quarter expenses and revenues, both are higher than anticipated. Mueller will provide a more detailed look at the next meeting. The sidewalk policy was discussed, Council agreed to follow the current City Ordinance Section 7.03 by having the street superintendent decide which sidewalks need to be repaired or replaced to ensure their safety for pedestrians.

Motion by Kruser, seconded by Janzen to approve Resolution #18-23 Decertifying Tax District 3-1. Motion carried 5 – 0.

Motion by Janzen, seconded by Ysker to approve the Resolutions Authorizing Membership in the 4M Account for both the City & Mountain Lake Utilities. Motion carried 5 – 0.

The Fire Department would like to offer the service of filling pools to the community, those that are within their service territory, but their wells can't handle the volume of water to fill a pool. The Fire Department will not be filling any pools within city limits or those households that are serviced by a water meter.

Motion by Janzen, seconded by Bargaen to approve the following rates below for charges to fill pools to those within the Fire Department service area, whose wells can't handle the volume of water to fill a pool. Motion carried 5 – 0.

\$200 1-10,000 gallons

\$300 10,000-15,000 gallons

\$400 \$15,000- \$20,000 gallons

Roundtable

An update was given to the council regarding board and commission meetings.

Adjourn

The meeting was adjourned at 7:40 p.m.

ATTEST:



Michael Mueller, Administrator/Clerk

STREET DEPT July Report

- Roundup - Curbs All Streets, Parks, EDA hot TREE Dump, Campground, Cemetery, Plunge Pool
- Mow All City Grounds
- Disc Mow Trail
- Paint STREET STOP Front Door
- Service lawn MOWERS
- Service #20 2007 Chev Pickup
- Wash EQ, Pickups, Mowers
- Mulch Campground Sites
- New Post for STOP Sign 2nd Ave, 10th St (one way Rd)
- Repair Wall City Park Bath Rms (South Wall)
- Clean up Tree Dump, Ash Pyle, Blade site
- Mow Properties out of Compliance

RESOLUTION NO. 20-23

A RESOLUTION ADOPTING AN EXPENSE REPORT FOR COSTS INCURRED IN CARRYING OUT AND ENFORCING THE HAZARDOUS BUILDING PROCEEDINGS AGAINST THE PROPERTY LOCATED AT 605 6th Avenue, Mountain Lake, MN 56159.

WHEREAS, pursuant to Minn. Stat. § 463.22, the city council has kept an accurate account of the expenses incurred in carrying out and enforcing the hazardous building proceeding against the property located at 605 6th Avenue, Mountain Lake, MN..

WHEREAS, documentation to support the expenses and costs are attached to this resolution as Exhibit A.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MOUNTAIN LAKE, MINNESOTA AS FOLLOWS:

1. That the following expenses were incurred in carrying out and enforcing the hazardous building proceeding against the property located at (address):

Filing fees	\$ 295.00
Service fees	\$00
Publication fees	\$00
Attorney's fees	\$595.00
Appraisers' fees	\$00
Witness fees (including expert witness fees)	\$00
Traveling expenses incurred by the city from the time the order was originally made	\$00
Demolition and disposal	\$3601.26
Credit for property/salvage sold at auction	- \$
TOTAL:	\$4,491.26

Passed by the City Council of Mountain Lake, Minnesota this 7th day of August, 2023.

Mayor

Attested:

City Administrator



INFORMATION MEMO

Budget Guide for Cities

Learn about new and current state and federal laws that significantly affect city budget decisions, including annual financial figures for minimum wage, cost-of-living adjustments, local government aid (LGA), and more. Includes information on taxation notification procedure for fuel excise tax.

RELEVANT LINKS:

- Handbook, *Budgeting*.
- See State Auditor's Accounting Manual for Small Cities and Towns.
- Handbook, *Property Tax Levy*.
- The 2023 Law Summaries.
- Minnesota House Research Department: State Aids.
- Minn. Stat. § 477A.014, subd. 1.
- The 2023 Law Summaries.

I. Basic budget information

This guide presents legislative and administrative information, as of its revision date, which might be considerations in developing a budget for the coming year. This guide takes into consideration changes following the 2023 regular legislative session, and it will be updated to account for changes due to subsequent special sessions as appropriate. Basic budgeting for cities, such as how to compose an annual budget and the legal timeline for budgeting, are not in this guide. Please see chapters 20 and 21 of the *Handbook for Minnesota Cities* for this information.

Handbook chapter 20 describes what a budget is, and how to use it to communicate to the public. It describes what revenues and expenditures a city must examine as a necessary part of budgeting, other factors that may affect the city's budget, and where to find more information on the budgeting process. Handbook chapter 21 gives more background information on taxes and taxation notification law.

For information on the new laws affecting cities, see the League's *2023 Law Summaries*, which is available now.

II. Local government aid (LGA)

The House Research Department has updated estimates of 2024 LGA and a wealth of other related data. City officials should keep in mind that the amounts displayed in the revenue document are estimates only at this point. Aid amounts for 2024 will be certified by August 2023.

III. Legislative changes for 2023

Every year, the League of Minnesota Cities (LMC) publishes the *Law Summaries*, a comprehensive guide to changes and proposed changes from the last legislative session(s). The *2023 Law Summaries* is available now.

This material is provided as general information and is not a substitute for legal advice. Consult your attorney for advice concerning specific situations.

RELEVANT LINKS:

2023 Minn. Laws Ch. 62, Art. 4, § 6; 2023 Minn. Laws Ch. 68, Art. 3, § 2; 2023 Minn. Laws. Ch. 63, Art. 2, § 9.

2023 Minn. Laws Ch. 48; 2023 Minn. Laws Ch. 62, Art. 3, § 15; 2023 Minn. Laws Ch. 53, Art. 10.

2023 Minn. Laws Ch. 5.

2023 Minn. Laws Ch. 62, Art. 2, Sec. 115.

2023 Minn. Laws Ch. 60, Art. 4, § 84 *amending* Minn. Stat. § 103G.271, subd. 6.

2023 Minn. Laws Ch. 62, Art. 3, Sec. 22 *repealing* Minn. Stat. § 43A.17, subd. 9.

The 2023 Legislative Session resulted in many, many changes affecting cities, some of which will certainly impact budgets in the future, such as new funds and grants associated with elections, transportation, and adult-use cannabis. There are also new provisions that may affect budgets based on a city's own circumstances or decisions such as specific city appropriations and the new laws addressing public safety duty disability pay, construction manager at risk, and wage theft involving contracted construction workers. Throughout the year, the League will provide many articles and webinars to help the rollout of these changes. In the meantime, for all legislative changes relevant to cities, please see the *2023 Law Summaries*.

As usual, this *Budget Guide for Cities* features a selection of the laws from the current year's legislative session(s) that appear likely to affect or directly relate to budgets more immediately. Some of the legislative highlights that relate to and could affect city budgets include the following.

Holiday changes. Effective immediately are two holiday changes that could have impacts for collective bargaining agreements or compensation under them. First, Juneteenth (June 19) is now a holiday under state law such that no public business is allowed except in the case of necessity. Second, Christopher Columbus Day (the second Monday in October) has been formally renamed "Indigenous Peoples Day." Like Columbus Day, Indigenous Peoples Day is an optional holiday. The new law directs any collective bargaining agreements that mention Christopher Columbus Day to be amended to cite "Indigenous Peoples Day."

Water rate increase. As water-use permit holders, cities pay a rate set by statute. They also pay a surcharge that is applicable to all municipal water use, irrigation of golf courses, and landscape irrigation. The surcharge is calculated based on the water volume used during certain months that exceeds the volume used in January. Before now, that surcharge was \$30 per million gallons used in June, July, and August that exceeded the January volume.

Effective Aug. 1, 2023, the surcharge per municipal use-permit will increase to \$50 per million gallons used in May, June, July, August, and September. This amounts to a 67% rate increase, and for five months over January's use instead of three. Cities are encouraged to act quickly to address the rate hike.

Salary cap repealed. Effective now, the limit on the salary of a political subdivision employee to 110% of the governor's salary is repealed. Minnesota's salary cap was unique among the states, impacting the ability of larger cities to attract qualified candidates from neighboring states and across the country. Minnesota now joins the rest of states in being able to make recruitment and retention decisions based on job requirements and labor market conditions.

RELEVANT LINKS:

2023 Minn. Laws Ch. 59.

LMC FAQ on FMLA.

2023 Minn. Laws Ch. 64,
Art. 3, § 23 *amending*
Minn. Stat. § 275.065.

2023 Minn. Laws Ch. 64,
Art. 3, § 22 *amending*
Minn. Stat. § 275.065.

2023 Minn. Laws Ch. 53,
Art. 12.

Paid family and medical leave program. Beginning in January 2026, the state will administer a program to provide a number of weeks of partial wage replacement for family and medical leave. The program is funded primarily through a payroll tax applied to all employers and their employees. The program will require quarterly wage detail reports, posted workplace notice of paid leave availability, information for newly hired employees, and other provisions. While many details have yet to be determined, the League has an FAQs webpage to answer many questions and help cities prepare.

TNT supplemental information reduction; website. In 2021, a substantial list of items was added to law that cities had to give the county as part of the tax notification procedure (TNT). Those changes took effect last year. However, effective for taxes payable in 2024, cities subject to TNT (those over population 500) are no longer required to provide detailed summary budget information or categorized revenues and expenditures. The only remaining piece of “supplemental information” to provide the county is the certified levy for the current taxes payable year, the proposed levy for taxes payable in the following year, and the percentage increase or decrease between those two amounts.

Lastly, in addition to a telephone number, cities must provide the county a website address, if one exists, that taxpayers may use if they have questions related to their property tax statement. If the city does not maintain a website, they simply tell the county there is no website. This change is also effective for taxes payable in 2024.

Earned sick and safe time. Effective Jan. 1, 2024, employees will accrue a minimum of one hour of “earned sick and safe time” for every 30 hours worked, up to 48 hours in a year unless the employer agrees to a higher maximum. Exempt employees are deemed to work 40 hours for purposes of this accrual. This accrual must be allowed to carry over to following years, but the unused earned sick and safe time cannot exceed 80 hours at any time unless the employer agrees to a higher amount.

The law prescribes circumstances for which the time may be used, how much advance notice to the employer is required before use and circumstances under which employers may require reasonable documentation related to the use. There are many more details in the law, including employee notice and workplace posting requirements. The new law has no effect on existing personnel policies or CBA provisions which meet, exceed, or do not otherwise conflict with this new law.

RELEVANT LINKS:

2023 Minn. Laws Ch. 52,
Art. 15, § 16 *to be
codified as* Minn. Stat. §
626.8443.

2023 Minn. Laws Ch. 70,
Art. 6, § 6 *amending*
Minn. Stat. § 144E.103.

Minn. Stat. § 275.065,
subd. 1.

Minn. Stat. § 275.066.

Minn. Stat. § 275.065,
subd. 1.

Department of Revenue:
Truth in Taxation.
*See Adopting the Final
Property Tax Levy*, LMC
Model Resolution.
Minn. Stat. § 275.065,
subd. 3, paragraphs (c),
(i).

Naloxone supply and training required for police and EMTs. Effective Aug. 1, 2023, law enforcement agencies must maintain enough “opiate antagonist” (i.e., naloxone) to ensure a new requirement that each on-duty peace officer has at least two unexpired opiate antagonist doses readily available at the start of their shift. If depleted during the shift, the supply must be replaced so long as public safety is not at risk. The new law requires peace officers receive training in identifying persons suffering from narcotics overdoses, as well as the proper use of opiate antagonists in such a case.

Ambulances are also now required to carry opiate antagonists, as of Aug. 1, 2023. Cities are encouraged to explore state and county programs intended to help fund naloxone purchases through opioid settlement funds.

IV. Taxation notification procedure

The table below outlines the annual taxation notification procedure and deadlines (sometimes called “truth in taxation” or “TNT”). The deadline for cities to adopt the preliminary tax levy and certify it to the county auditor is Sept. 30. The deadline for “special taxing districts,” such as economic development authorities (EDAs), housing and redevelopment authorities (HRAs), port authorities, and others, is also Sept. 30.

According to the Department of Revenue, cities with populations of 500 or less and all special taxing districts (except the Metropolitan Council, the Metropolitan Airports Commission, and the Metropolitan Mosquito Control Commission) are exempt from the requirement to hold a meeting with public input prior to adoption of the final levy. All cities, including cities with populations of 500 or less, and special taxing districts must still certify proposed property tax levies to the county auditor on or before Sept. 30, 2023.

RELEVANT LINKS:

2023 Minn. Laws Ch. 64,
Art. 3, § 22 *amending*
Minn. Stat. § 275.065.

2023 Minn. Laws Ch. 64,
Art. 3, § 23 *amending*
Minn. Stat. § 275.065.

Taxation Notification Summary Chart for Taxes Payable 2024	
Date	Action
On or before Sept. 30	All cities and special taxing districts must adopt any proposed property tax levy and certify the proposed levy to the county auditor.
On or before Sept. 30	<p>At one meeting, in cities of population greater than 500, the city council adopts the proposed property tax levy and announces the time and place of a future city council meeting at which the budget and levy will be discussed and public input allowed, prior to final budget and levy determination. This public input meeting must occur after Nov. 24 and must start at or after 6 p.m. The time and place of the public input meeting must be included in the minutes, but newspaper publication of the minutes is not required.</p> <p>Cities over 500 population must provide the county auditor with the following information*:</p> <ul style="list-style-type: none"> • The time and place of the meeting at which the budget and levy will be discussed and public input allowed. (Again, meeting must occur after Nov. 24, and must not start before 6 p.m.) • A phone number and website (if available) that city taxpayers may use if they have questions related to the auditor's property tax notice; this does not require listing a private phone number. • An address where comments will be received by mail; this does not require listing a private address. • The certified levy for the current taxes payable year, the proposed levy for taxes payable in the following year, and the increase or decrease between these two amounts, expressed as a percentage. <p><u>Please note: No other previously required supplemental information is required, effective for taxes payable 2024.</u></p>
Nov. 11 to Nov. 24	County auditor prepares and sends parcels specific notices.
Nov. 25 to Dec. 28	Cities of population greater than 500 hold meeting (at 6 p.m. or later) to discuss the budget and property tax levy and, before a final determination, allows public input.
On or before Dec. 28	Cities certify the final levy. Cities must also file the certificate of compliance with the Department of Revenue by Dec. 28, 2023. The department usually supplies a Form TNT for these purposes closer to the time of certification.

RELEVANT LINKS:

Minn. Stat. § 275.07,
subd. 1.

26 U.S.C.A. § 3121.
(b)(B)(7)(F) (iv). Circular
E Employers' Tax Guide
(IRS Publication 15).

Social Security
Administration, Election
Workers (Defined).
Election Officials and
Workers.

Internal Revenue Service,
*Election Workers:
Reporting and
Withholding.*

PERA Employer Manual,
Ch. 3.
Minn. Stat. § 353.01,
subd. 2b(a)(3).

IRS Standard Mileage
Rates.

All cities and special taxing districts must certify the final property tax levy to the county auditor on or before Dec. 28, 2022 (five working days after Dec. 20). If this deadline is missed, the final levy will stay the same as it was in the preceding year.

V. Election judge wages and withholding

Income tax withholding. Election judges' pay is exempt from state and federal income tax withholding. Election judges are responsible for declaring the wages as personal income and may have to pay income tax depending on the judge's personal situation — but the city need not withhold income taxes.

Federal and/or state tax withholding, including withholding for Social Security and Medicare. If an election judge is paid less than \$2,000 in 2023, no Social Security or Medicare taxes are withheld. Cities do not need to issue W-4s for judges earning less than \$2,000. At the time of publication, the threshold to anticipate for 2024 had not been established.

Issuing W-2s. If an election judge earns \$600 or more in a year, cities must issue that person a W-2. According to IRS contacts, W-2s may be issued to judges earning less than \$600 for software and bookkeeping purposes.

PERA withholding. Election judges are local governmental employees, but the wages earned in these positions are not subject to PERA withholding. For example, if a city employee is also employed by the city as an election judge, the wages earned as a city employee are subject to PERA withholding (assuming the earnings threshold is met).

However, any wages paid for the election judge services must be subtracted from the gross wages prior to calculating the PERA contributions, as the earnings as an election judge are excluded from PERA withholding.

Payroll. The federal government classifies election judges as employees. Therefore, it seems reasonable to pay them through the payroll system, rather than other accounts, to ensure accurate tracking of wages paid to each judge. However, this is offered as a practical tip, not as a requirement in law or rule.

VI. Employment-related changes

A. Optional standard IRS mileage rate

The IRS standard mileage rate for the latter half of 2022 was 62.5 cents per mile for business miles driven, up from 58.5 cents in early 2022.

The standard mileage rate for 2023 is 65.5 cents per mile. This is an increase of 3 cents per mile from 2022.

At the time of publication, 2024 rates are not yet available.

RELEVANT LINKS:

PERA.

B. 2024 PERA contribution rates

The 2023 regular legislative session resulted in no changes to employer or employee contributions to either the defined benefit or defined contribution plans.

EMPLOYEE CONTRIBUTIONS		
Defined Benefit Plan (DBP)	Calendar year 2022	Calendar year 2023
Basic	9.10%	9.10%
Coordinated	6.50%	6.50%
Police and Fire	11.8%	11.8%
Defined Contribution Plan (DCP)	Calendar year 2022	Calendar year 2023
Elected Officials	5.00%	5.00%
Physicians	5.00%	5.00%
City Managers/Administrators	6.5%	6.5%
Ambulance/Rescue Squad Personnel	Rate set by employer	Rate set by employer
Certain volunteer or on-call firefighters not covered for that service by the PERA Police and Fire Plan or by a relief association under chapter 424A.	7.5% or more made either solely from compensation paid to the firefighter or through a combination of member and employer contributions.	7.5% or more made either solely from compensation paid to the firefighter or through a combination of member and employer contributions.

RELEVANT LINKS:

EMPLOYER CONTRIBUTIONS		
Defined Benefit Plan (DBP)	Calendar year 2022	Calendar year 2023
Basic	11.78% ¹	11.78%
Coordinated	7.50% ²	7.50%
Police and Fire	17.7%	17.7%
Defined Contribution Plan (DCP)	Calendar year 2022	Calendar year 2023
Elected Officials/Physicians	5.00%	5.00%
City Managers/Administrators	6.5%	6.5%
Ambulance or Rescue Squad Personnel	Rate set by employer	Rate set by employer
Volunteer or On-call Firefighters not covered for that service by the PERA Police and Fire Plan or by a relief association under chapter 424A.	7.5% or more made either solely from compensation paid to the firefighter or through a combination of member and employer contributions	7.5% or more made either solely from compensation paid to the firefighter or through a combination of member and employer contributions
<p>1 This represents the employer match of the Basic Plan employee deduction (9.10%) and an employer additional amount at 2.68%.</p> <p>2 This rate represents the employer match of the Coordinated Plan employee deduction (6.50%) and an employer additional amount of 1%.</p>		

Minnesota Deferred Compensation Plan.

C. Employee contributions to deferred compensation

Deferred compensation. Please note: Each calendar year in the fall, the IRS updates the annual contribution limits, based on cost-of-living adjustments (COLA). *At the time of publication, 2024 information is not available.*

2023 Annual Maximum Contribution Limits*

Participant age	Contribution Limits
Under age 50	\$22,500
Age 50 and over	\$30,000
Catch up provision	\$45,000

RELEVANT LINKS:

See IRS Circular E,
Employers' Tax Guide
(IRS Publication 15).

2023 Social Security and
Medicare Tax Rates.

Unemployment Insurance
Minnesota.

IRS Affordable Care Act
Guidance.

*The maximum deferral amounts change each year due to changes in the COLA, if any. Although the employee contributions to a deferred compensation plan reduce the individual's taxable income, the city will still need to budget for the employer's share of Social Security and Medicare to the same extent that these withholdings would be required on the employee's regular earnings.

D. Social Security and Medicare withholding

The 2024 Social Security and Medicare withholding amounts are not available at the time of this publication.

In 2023, for employers:

- The Social Security tax rate is 6.2%.
- The Medicare tax rate is 1.45%.

This combined rate of 7.65% is unchanged from 2022.

E. Unemployment costs

A conservative estimate of the amount of unemployment benefits a city may pay a laid off employee is approximately half the employee's average weekly wage, up to the maximum of \$857 per week. Most cities are classified as "reimbursing employers." This means the city reimburses the state for unemployment benefits paid out to a former employee.

F. Health and dental insurance costs

Cities need to make sure they are complying with the federal Affordable Care Act (ACA). On Feb. 10, 2014, the IRS released the final regulations implementing the employer shared responsibility mandate which affects many cities.

Both health and dental insurance options popular with Minnesota cities have experienced changes in the past few years, resulting in a wide range of pricing from decreases to 50% increases. Both lines of coverage have seen an increase in claims costs driven largely by increased reimbursement rates requested by providers due to labor shortages. Because timing of contracts negotiated between providers and carriers varies, expect to see the full impact of negotiated rates increasing over the next few years. Health insurance is also impacted by federal government policy changes. Utilization has largely returned to pre-pandemic levels. Some predict that utilization will increase in the near future as the population ages and chronic condition prevalence increases. Lastly, the increase in pharmaceutical spending continues to contribute to rising employer costs.

RELEVANT LINKS:

IRS Health Reimbursement Arrangements and Other Account-Based Group Health Plans.

Gallagher Final HRA Regulations.

IRS FAQs on ACA.

DOL FAQs on ACA.

LMC website, Healthcare Reform Provisions Unique to Small Employers.

LMC website, Federal Health Care Reform.

Gallagher guidance on 6055 and 6056 Reporting.

IRS Resource.

The U.S. Department of Labor (DOL) released guidance in 2014 pertaining to employers reimbursing employees for individual health insurance plans, on either a pre-tax or after-tax basis. This guidance primarily affects cities that do not meet the definition of “large employer” under the ACA because large employers typically do not offer this type of arrangement.

Employers are permitted to disregard seasonal employees when determining employer size if the employer’s workforce exceeds 50 full-time equivalent (FTE) employees for no more than 120 consecutive days and the number of employees exceeding 50 during that time were seasonal employees, based upon the prior years’ average number.

While most health care reform provisions apply to employers uniformly, regardless of size, there are a few provisions that may specifically benefit small cities that qualify as small employers. The benefits to small employers include:

- Exemption from penalties since they need not offer coverage.
- Availability of coverage through state exchanges effective Jan. 1, 2014.
- Exemption from reporting health care costs on W-2s.
- The ability to use a SIMPLE Cafeteria Plan.
- Since Jan. 1, 2017, small employers can provide a Qualified Small Employer Health Reimbursement Arrangement (QSEHRA) that reimburses employees for the medical care expenses of the employee, the employee’s spouse, and the employee’s dependent children, including individual health insurance policies purchased on the individual market. Certain requirements must be met before a city offers a QSEHRA.

There are other provisions and compliance issues associated with health care reform for all employers such as requirements for coverage of preventive care, prohibitions against pre-existing exclusions, essential benefits, break times for nursing mothers, and other employee protections.

The DOL and the IRS continue issuing critical guidance regarding implementation details for health care reform. We recommend you visit the LMC website for the most up-to-date information and guidance on federal health care reform legislation and pending regulations.

The ACA has reporting requirements for providers of health insurance and applicable large employers that must be sent to covered individuals and the IRS, which started the beginning of 2016. **Effective Jan. 1, 2024, all employers filing 10 or more returns will be required to file electronically.** This is a significant change from the current threshold of 250 returns. Cities that will now be required to file electronically are encouraged to begin researching the electronic filing process early. Consider working with your payroll vendor, tax professional, or health insurance broker for more assistance.

RELEVANT LINKS:

Minnesota Economy at a Glance from the BLS Midwest Information Office.

See the BLS Consumer Price Index, Midwest Region, April 2022. See Governing.com “The Outlook for Public Finance in 2022 in 6 Themes” and “What Inflation Means for State and Local Budgets”.

LMC information memos, Reducing LMCIT Premium Costs and Comparing Coverage Quotes.

LMC website, Premium Rates.

G. Cost-of-living adjustment information

Cities often look at cost-of-living adjustments when setting salaries for the coming year. One measure is the consumer price index (CPI), published by the Bureau of Labor Statistics, U.S. Department of Labor. The CPI is a measure of the average change over time in prices paid by consumers for goods and services.

Inflation continues to be an issue, though not as severely as last year. The CPI for the Midwest urban region increased 4.9% between April 2022 and April 2023. This is equal to the increase for the same period from 2020 to 2021, and down from the 8.2% increase from 2021 to 2022. Other methods of adjusting salaries for inflation may also exist, depending upon the particular city, and these may be used instead of the CPI.

VII. Coverage and dues

A. LMCIT coverage

Most Minnesota cities are members of the League of Minnesota Cities Insurance Trust (LMCIT) for property, liability, auto, and workers’ compensation coverage. Cities purchasing insurance from a private company should ask their provider about insurance coverage options, claim trends, and costs. Cities looking for possible ways to reduce their premiums can reference the memo Reducing LMCIT Premium Costs.

LMCIT members’ annual premium costs are affected by rates, exposures, and experience. In addition to rates, which are set by LMCIT in the fall, cities’ costs can fluctuate if there are changes in exposures — such as payrolls, city expenditures, or property values — or changes in experience rating for workers’ compensation, municipal liability, or auto liability. Generally, experience rating formulas compare expected losses for individual members within a recent three-year period to the actual losses during the same period, and if losses are greater (or less) than expected, a premium debit (or credit) is applied.

Below are preliminary estimates for premium rates, which would take effect for property/casualty coverages renewing on or after Nov. 15, 2023, and workers’ compensation coverages renewing on or after Jan. 1, 2024.

These are not guarantees. Annual actuarial reviews, other rate development work, and reinsurance costs will be calculated this fall, at which time LMCIT will be able to give a definite answer on premium rates for 2023-24. Final rates can vary substantially from our preliminary estimates.

RELEVANT LINKS:

Again, rates are only one piece of the puzzle — changes in exposures and experience rating will impact premium costs as well. As always, cities can check with LMCIT starting in October for an updated outlook on premiums. Or if you'd like to learn more about your city's specific situation, contact your LMCIT underwriter.

Workers' compensation. For years preceding 2022 total incurred costs for claims trended sharply higher — driven in large part by a rapid increase in PTSD claim costs. However, incurred costs in 2022 improved. While there's some reason for optimism — in part because of legislative changes in 2023 — there's still a lot of uncertainty behind how PTSD claim costs will continue to develop.

This was noted above, but members that have had large claims — PTSD or other — in recent years, may see higher experience rating modifiers, which is something else to keep in mind. Contact your underwriter with questions about whether it appears your city's experience rating factor will increase next year.

LMCIT suggests cities allow for a workers' compensation rate increase in the 3-8% range for the average member.

Consider rates, exposure, and experience rating. Rates are only one piece of the puzzle — changes in payroll exposure and experience rating will impact premium costs as well. If you'd like to learn more about your city's specific situation, contact your agent or LMCIT underwriter.

Property. Property losses in the past couple years haven't been overly concerning — we've dodged bad summer storm losses in large part — so LMCIT members' property claim experience doesn't appear like it will put pressure on rates, but we'll see what happens this summer. The most relevant factor for property rates is the reinsurance market, which is in a hard cycle, meaning generally higher costs and more limited coverage due to less supply of reinsurance capacity. Reinsurance costs are a significant part of LMCIT expense for property coverage and it's uncertain how the reinsurance market will behave later this year. Given the experience other state pools have had in recent months, we anticipate the possibility of increased costs.

We're carefully reviewing our pricing and underwriting for electric utility property to ensure we are charging rates that accurately reflect this exposure. It's likely there could be upward adjustments on rates or deductible levels for this type of property.

RELEVANT LINKS:

Inflation is particularly relevant for property coverage. It impacts the cost of claims and the replacement cost value of buildings and contents, which is the basis for which we apply the premium rates. Property appraisals in recent years have discovered a lot of members' properties to be undervalued. Aside from the property appraisals — which are conducted every seven years — LMCIT applies an inflation guard factor annually to members' property values to keep pace with inflation. The inflation guard factor for renewals effective Nov. 15, 2022-23 is 11.5%. The inflation guard factor for renewals effective Nov. 15, 2023-24 will likely be in the 5-7% range.

Given the reinsurance uncertainty and increasing inflation, for budgeting purposes cities may want to allow for a 3-5% increase for property coverage rates on average. Members with electric utility property should be prepared for larger premium increases for those specific building and facility types.

Consider rates and exposure. Rates are only one piece of the puzzle — changes in your property replacement cost values will impact premium costs as well. Plan for property value increases of at least 5-7%. If you'd like to learn more about your city's specific situation, contact your agent or LMCIT underwriter.

Liability. Loss costs in 2022 for municipal liability claims were slightly higher than average overall, but patterns for specific types of liability claims continue to evolve, as is the case with police liability, sewer backup liability, employment practices, and land use litigation, for example. Change in the police liability environment, potential federal or state reforms, and the escalation in the value of serious claims is something we're monitoring and could impact pricing for police liability as well as excess liability limits.

LMCIT suggests cities allow for possible rate increases in the range of 5-9% primarily to account for inflationary considerations, toward the higher end for members with police liability or excess liability limits as the reinsurance market for excess limits is a bit in flux. Inflationary pressure for the insurance industry is due not only to traditional inflationary measures for things like goods, labor, and medical costs, but also due to increased evidence of social inflation, which is a phenomenon by which claim costs increase faster than generic inflation due to increased litigation costs and plaintiffs seeking and receiving increasingly high judgments for damages.

Consider rates, exposure, and experience rating. Rates are only one piece of the puzzle — changes in your exposure (annual expenditures, number of employees, number of sewer connections, and number of households) and experience rating will impact premium costs as well. If you'd like to learn more about your city's specific situation, contact your agent or LMCIT underwriter.

RELEVANT LINKS:

Auto. Auto coverage loss costs in 2022 were notably higher compared to previous years. Auto claims are costing more due to the increased prevalence in technology in vehicles that's both easy to damage and costly to repair. New and used vehicles are more expensive and components are scarce and more costly to obtain. We'd suggest allowing for 5-10% increases for auto rates to account for the increased cost of claims and for inflationary considerations.

Consider rates, exposure, and experience rating. Rates are only one piece of the puzzle — changes in your exposure (number and types of autos) and experience rating will impact premium costs as well. If you'd like to learn more about your city's specific situation, contact your agent or LMCIT underwriter.

B. League dues

Many factors influence the LMC Board's decision when setting dues, including cities' financial situations, inflation, strategic plan initiatives, non-dues revenue sources, and various other factors.

To estimate dues payable Sept. 1, 2024, cities should complete the following three steps:

1. Estimate the city's population for 2022.
2. Find the estimated population from step 1 in the table below to compute the estimated dues payable Sept. 1, 2023.
3. Take the amount calculated in step 2 and increase it by 3% to estimate the dues payable Sept. 1, 2024.

League dues for the upcoming fiscal year (2024) are billed on Sept. 1, 2023, and cover membership from September 2023-August 2024. The estimated dues payable on Sept. 1, 2023, are computed based on the maximum dues schedule below:

Population	Amount	Per capita rate
249 OR LESS	\$452	0
250 - 4,999	\$157	1.194
5,000 - 9,999	\$1,247	0.9760
10,000 - 19,999	\$2,702	0.8304
20,000 - 49,999	\$9,219	0.5046
50,000 - 299,999	\$27,292	0.1433
300,000 AND OVER	\$45,977	0.0810

RELEVANT LINKS:

Contact Milton Ferris at the League at mferris@lmc.org or (651) 215-4023 or (800) 925-1122.

See IRS Publication 510 Appendix for Model Certificates:
M - Ultimate Purchaser;
P - Diesel Fuel Tax Exemption; and
R - Buyer of Taxable Fuel.

For example: If your city's estimated 2022 population is 6,251 residents, your estimated dues payable on Sept. 1, 2023, would be \$7,348 ($\$1,247 + 6,251 * 0.9760$). Based on that calculation, your estimated dues payable on Sept. 1, 2024, would be \$7,568 ($\$7,348 * 1.03$).

If you need assistance estimating population or dues, call the League's Assistant Finance Director - Operations.

VIII. Excise taxes on motor fuel

Cities are exempt from federal excise tax on diesel fuel and gasoline under various sections of the Internal Revenue Code. Cities may make tax-exempt purchases or apply for a refund of taxes paid upon filing certain certificates.

RELEVANT LINKS:

Statutes

Minn. Stat. § 275.065, subd. 1 4

Minn. Stat. § 275.065, subd. 3, paragraphs (c), (i) 4

Minn. Stat. § 275.07, subd. 1 6

Minn. Stat. § 353.01, subd. 2b(a)(3)..... 6

Minn. Stat. § 477A.014, subd. 1 1

Other Authorities

023 Minn. Laws Ch. 68, Art. 3, § 2 2

2023 Minn. Laws Ch. 48..... 2

2023 Minn. Laws Ch. 5..... 2

2023 Minn. Laws Ch. 52, Art. 15, § 16 *to be codified as* Minn. Stat. § 626.8443 4

2023 Minn. Laws Ch. 53, Art. 10 2

2023 Minn. Laws Ch. 53, Art. 12 3

2023 Minn. Laws Ch. 59..... 3

2023 Minn. Laws Ch. 60, Art. 4, § 84 *amending* Minn. Stat. § 103G.271, subd. 6 2

2023 Minn. Laws Ch. 62, Art. 2, Sec. 115 2

2023 Minn. Laws Ch. 62, Art. 3, § 15 2

2023 Minn. Laws Ch. 62, Art. 3, Sec. 22 *repealing* Minn. Stat. § 43A.17, subd. 9..... 2

2023 Minn. Laws Ch. 62, Art. 4, § 6 2

2023 Minn. Laws Ch. 64, Art. 3, § 22 *amending* Minn. Stat. § 275.065..... 5

2023 Minn. Laws Ch. 64, Art. 3, § 23 *amending* Minn. Stat. § 275.065..... 3, 5

2023 Minn. Laws Ch. 70, Art. 6, § 6 *amending* Minn. Stat. § 144E.103 4

2023 Minn. Laws. Ch. 63, Art. 2, § 9 2

26 U.S.C.A. § 3121. (b)(B)(7)(F) (iv)..... 6

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2023 Social Security and Medicare Tax Rates 9

BLS Consumer Price Index, Midwest Region, April 2022 11

Circular E Employers’ Tax Guide (IRS Publication 15) 6

Department of Revenue: Truth in Taxation 4

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Governing.com “The Outlook for Public Finance in 2022 in 6 Themes” 11

Internal Revenue Service, *Election Workers: Reporting and Withholding* 6

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Minnesota House Research Department: Estimated City LGA Amounts for 2019 based on current law .	1
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Social Security Administration, Election Workers (Defined). Election Officials and Workers	6
State Auditor’s Accounting Manual for Small Cities and Towns	1
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Health Care Reform, LMC Web site	10
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Premium Rates	11
Handbook	
<i>Budgeting</i>	1
<i>Property Tax Levy</i>	1

CITY NAME	Certified 2024 LGA
TOTALS	\$644,398,012
MILAN	\$136,576
MILLERVILLE	\$13,800
MILLVILLE	\$30,879
MILROY	\$74,491
MILTONA	\$96,272
MINNEAPOLIS	\$81,469,158
MINNEISKA	\$4,129
MINNEOTA	\$573,758
MINNESOTA CITY	\$44,700
MINNESOTA LAKE	\$225,260
MINNETONKA	\$0
MINNETONKA BEACH	\$0
MINNETRISTA	\$0
MIZPAH	\$13,347
MONTEVIDEO	\$2,685,398
MONTGOMERY	\$1,050,767
MONTICELLO	\$0
MONTROSE	\$734,888
MOORHEAD	\$8,291,463
MOOSE LAKE	\$1,120,380
MORA	\$1,229,575
MORGAN	\$393,181
MORRIS	\$2,690,572
MORRISTOWN	\$361,453
MORTON	\$157,967
MOTLEY	\$214,412
MOUND	\$74,762
MOUNDS VIEW	\$1,026,470
MOUNTAIN IRON	\$1,595,717
MOUNTAIN LAKE	\$1,010,912
MURDOCK	\$58,105
MYRTLE	\$10,183
NASHUA	\$0
NASHWAUK	\$361,740
NASSAU	\$13,163
NELSON	\$38,882
NERSTRAND	\$44,836

(SEPTEMBER) 2024 BUDGET AND TAX LEVY FOR THE CITY OF MOUNTAIN LAKE

GENERAL FUND	2024 BUDGET	2024 LGA	REVENUE	STATE/COUNTY AID		2024 LEVY	2023 LEVY
General Fund (101)	\$1,843,934.04	\$919,929.92	\$236,255.00	\$60,000.00		\$627,749.12	\$682,912.49
Library Fund (211)	\$198,898.87	\$20,218.24	\$5,250.00	\$30,000.00		\$143,430.63	\$141,569.02
Fire Fund (221)	\$180,320.15	\$40,436.48	\$67,960.00	\$28,000.00		\$43,923.67	\$42,504.11
Ambulance Fund (231)	\$211,541.00	\$30,327.36	\$134,520.00			\$46,693.64	\$48,790.22
Lake Commission (507)	\$15,450.00	\$0.00	\$500.00	\$7,500.00		\$7,450.00	\$6,000.00
TOTAL	\$2,450,144.06	\$1,010,912.00	\$444,485.00	\$125,500.00		\$869,247.06	\$921,775.84
BOND FUNDS	2024 Budget		CASH	OTHER AID	ASSESSMENTS	2024 LEVY	2023 LEVY
City Wide Project (312)	\$130,600.00		\$21,600.00		\$109,000.00	\$0.00	\$8,000.00
Commerical Park Development - Land Portion (320-47300)	\$31,352.50					\$31,352.50	\$14,483.12
Commercial Park Development - Infrastructure Portion (385)	\$141,450.00		\$20,000.00		\$35,500.00	\$85,950.00	\$0.00
Street Lights (385)	\$27,750.00		\$13,000.00			\$14,750.00	\$11,079.63
TOTAL	\$331,152.50		\$85,952.50	\$0.00	\$144,500.00	\$132,052.50	\$33,562.75
SUBTOTAL	\$2,781,296.56		REVENUE			\$1,001,299.56	\$955,338.59
EDA	\$151,869.02		\$128,369.02			\$23,500.00	\$20,188.10
GRAND TOTAL W/EDA	\$2,933,165.58					\$1,024,799.56	\$975,526.69

CITY OF MOUNTAIN LAKE

Revenue Guideline w/2024 budget--ALL

Account Descr	2023 YTD Budget	2023 YTD Amt	Balance	2024 Budget
101 GENERAL FUND				
00000 UNALLOCATED				
R 101-00000-31000 General Propert	\$561,962.15	\$367,089.88	\$194,872.27	\$627,749.12
R 101-00000-31050 Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-32100 Business Licens	\$1,105.00	\$1,605.00	-\$500.00	\$1,605.00
R 101-00000-32200 Non-Business Li	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-33100 Federal Grants a	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-33401 Local Governme	\$856,333.66	\$428,166.83	\$428,166.83	\$919,929.92
R 101-00000-33402 Market Rate Cre	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-33408 PERA Rate Incre	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-33630 Other Local Aids	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-36101 Spec Assess Pri	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-36200 Miscellaneous R	\$3,000.00	\$2,727.20	\$272.80	\$3,000.00
R 101-00000-36210 Interest Earning	\$1,000.00	\$3,840.70	-\$2,840.70	\$18,000.00
R 101-00000-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-36230 Donations & Co	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 101-00000-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
00000 UNALLOCATED	\$1,423,400.81	\$803,429.61	\$619,971.20	\$1,570,284.04
41000 General Government (GENERAL)				
R 101-41000-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 101-41000-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 101-41000-36230 Donations & Co	\$0.00	\$0.00	\$0.00	\$0.00
R 101-41000-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 101-41000-39200 Interfund Opera	\$0.00	\$0.00	\$0.00	\$0.00
R 101-41000-39203 Transfer from O	\$120,000.00	\$70,000.00	\$50,000.00	\$120,000.00
R 101-41000-39300 Proceeds-Gen L	\$0.00	\$0.00	\$0.00	\$0.00
41000 General Government (GENE)	\$120,000.00	\$70,000.00	\$50,000.00	\$120,000.00
41910 Planning and Zoning				
R 101-41910-32210 Building Permits	\$7,500.00	\$4,779.67	\$2,720.33	\$7,500.00
R 101-41910-32270 Residential Rent	\$500.00	\$20.00	\$480.00	\$500.00
41910 Planning and Zoning	\$8,000.00	\$4,799.67	\$3,200.33	\$8,000.00
42100 Police Administration				
R 101-42100-32240 Animal Licenses	\$250.00	\$90.00	\$160.00	\$200.00
R 101-42100-33100 Federal Grants a	\$0.00	\$0.00	\$0.00	\$0.00
R 101-42100-33400 State Grants an	\$2,000.00	\$0.00	\$2,000.00	\$0.00
R 101-42100-33416 Training /Vest R	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
R 101-42100-33421 State Aid - Polic	\$36,000.00	\$0.00	\$36,000.00	\$40,000.00
R 101-42100-33620 Other Grants/Ai	\$1,000.00	\$1,894.66	-\$894.66	\$3,000.00
R 101-42100-33630 Other Local Aids	\$1,000.00	\$0.00	\$1,000.00	\$0.00
R 101-42100-35000 Fines and Forfei	\$5,500.00	\$5,387.97	\$112.03	\$10,000.00
R 101-42100-35100 Police Dept Inco	\$200.00	\$50.00	\$150.00	\$200.00
R 101-42100-35104 Admin Citations	\$0.00	\$0.00	\$0.00	\$0.00
R 101-42100-35300 State Reimburse	\$0.00	\$0.00	\$0.00	\$0.00
R 101-42100-36200 Miscellaneous R	\$500.00	\$695.00	-\$195.00	\$500.00
R 101-42100-36210 Interest Earning	\$200.00	\$589.31	-\$389.31	\$0.00
R 101-42100-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 101-42100-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
42100 Police Administration	\$49,650.00	\$8,706.94	\$40,943.06	\$56,900.00
43100 Hwys, Streets, & Roads				
R 101-43100-33400 State Grants an	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2023 YTD Budget	2023 YTD Amt	Balance	2024 Budget
R 101-43100-33610 County Grants/A	\$0.00	\$0.00	\$0.00	\$0.00
R 101-43100-34000 Charges for Ser	\$13,000.00	\$13,429.00	-\$429.00	\$14,000.00
R 101-43100-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 101-43100-36210 Interest Earning	\$0.00	\$1,934.14	-\$1,934.14	\$0.00
R 101-43100-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 101-43100-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
43100 Hwys, Streets, & Roads	\$13,000.00	\$15,363.14	-\$2,363.14	\$14,000.00
43121 Paved Streets				
R 101-43121-33400 State Grants an	\$0.00	\$0.00	\$0.00	\$20,000.00
43121 Paved Streets	\$0.00	\$0.00	\$0.00	\$20,000.00
45100 Park & Recreation				
R 101-45100-33620 Other Grants/Ai	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45100-33630 Other Local Aids	\$0.00	\$0.00	\$0.00	\$0.00
45100 Park & Recreation	\$0.00	\$0.00	\$0.00	\$0.00
45171 Skating Rink				
R 101-45171-34950 Other Revenues	\$0.00	\$0.00	\$0.00	\$0.00
45171 Skating Rink	\$0.00	\$0.00	\$0.00	\$0.00
45183 Camping Areas				
R 101-45183-34960 Camping Fees	\$20,000.00	\$19,323.25	\$676.75	\$20,000.00
R 101-45183-36200 Miscellaneous R	\$0.00	\$76.00	-\$76.00	\$0.00
R 101-45183-36230 Donations & Co	\$0.00	\$0.00	\$0.00	\$0.00
45183 Camping Areas	\$20,000.00	\$19,399.25	\$600.75	\$20,000.00
45186 Community Center				
R 101-45186-33620 Other Grants/Ai	\$0.00	\$1,000.00	-\$1,000.00	\$0.00
R 101-45186-36200 Miscellaneous R	\$0.00	\$2,150.00	-\$2,150.00	\$0.00
R 101-45186-36221 Rent	\$0.00	\$1,875.00	-\$1,875.00	\$2,000.00
R 101-45186-36230 Donations & Co	\$0.00	\$0.00	\$0.00	\$0.00
45186 Community Center	\$0.00	\$5,025.00	-\$5,025.00	\$2,000.00
45200 Parks (GENERAL)				
R 101-45200-33400 State Grants an	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45200-33600 County Grants	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45200-36200 Miscellaneous R	\$0.00	\$100.00	-\$100.00	\$0.00
R 101-45200-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45200-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
45200 Parks (GENERAL)	\$0.00	\$100.00	-\$100.00	\$0.00
45204 Parks & Forestry (TREES)				
R 101-45204-33400 State Grants an	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
R 101-45204-33417 Homeowner Tre	\$750.00	\$1,002.00	-\$252.00	\$750.00
R 101-45204-33620 Other Grants/Ai	\$0.00	\$1,500.00	-\$1,500.00	\$0.00
R 101-45204-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45204-36230 Donations & Co	\$0.00	\$0.00	\$0.00	\$0.00
45204 Parks & Forestry (TREES)	\$5,750.00	\$2,502.00	\$3,248.00	\$5,750.00
45210 Walking\Bike Trail				
R 101-45210-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45210-33160 Other Federal G	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45210-33400 State Grants an	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45210-33620 Other Grants/Ai	\$0.00	\$0.00	\$0.00	\$0.00
R 101-45210-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
45210 Walking\Bike Trail	\$0.00	\$0.00	\$0.00	\$0.00
46200 Cemetary				
R 101-46200-34400 Grave Open & C	\$18,000.00	\$11,400.00	\$6,600.00	\$18,000.00

Account Descr	2023 YTD Budget	2023 YTD Amt	Balance	2024 Budget
R 101-46200-34401 Sale of Grave Lo	\$9,000.00	\$5,500.00	\$3,500.00	\$9,000.00
R 101-46200-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 101-46200-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
46200 Cemetary	\$27,000.00	\$16,900.00	\$10,100.00	\$27,000.00
101 GENERAL FUND	\$1,666,800.81	\$946,225.61	\$720,575.20	\$1,843,934.04
205 ECONOMIC DEVELOPMENT AUTHORITY				
46500 Economic Develop mt (GENERAL)				
R 205-46500-31000 General Propert	\$20,188.10	\$10,094.05	\$10,094.05	\$23,500.00
R 205-46500-34990 Management Fe	\$20,000.00	\$11,666.70	\$6,666.64	\$20,000.00
R 205-46500-36200 Miscellaneous R	\$1,000.00	\$0.00	\$1,000.00	\$0.00
R 205-46500-36210 Interest Earning	\$400.00	\$885.73	-\$485.73	\$3,000.00
R 205-46500-36221 Rent	\$2,750.00	\$7,700.00	-\$4,950.00	\$3,500.00
R 205-46500-36230 Donations & Co	\$0.00	\$0.00	\$0.00	\$0.00
R 205-46500-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 205-46500-39200 Interfund Opera	\$101,296.63	\$59,089.73	\$42,206.90	\$101,869.02
R 205-46500-39203 Transfer from O	\$6,000.00	\$0.00	\$6,000.00	\$0.00
46500 Economic Develop mt (GEN	\$151,634.73	\$89,436.21	\$60,531.86	\$151,869.02
205 ECONOMIC DEVELOPMENT AUTH	\$151,634.73	\$89,436.21	\$60,531.86	\$151,869.02
211 LIBRARY FUND				
45500 Libraries (GENERAL)				
R 211-45500-31000 General Propert	\$141,569.02	\$70,784.51	\$70,784.51	\$143,430.63
R 211-45500-33100 Federal Grants a	\$0.00	\$0.00	\$0.00	\$0.00
R 211-45500-33401 Local Governme	\$18,820.52	\$9,410.26	\$9,410.26	\$20,218.24
R 211-45500-33620 Other Grants/Ai	\$30,000.00	\$15,522.19	\$14,477.81	\$30,000.00
R 211-45500-35000 Fines and Forfei	\$0.00	\$235.96	-\$235.96	\$0.00
R 211-45500-36200 Miscellaneous R	\$0.00	\$223.91	-\$223.91	\$0.00
R 211-45500-36210 Interest Earning	\$250.00	\$1,535.47	-\$1,285.47	\$5,000.00
R 211-45500-36230 Donations & Co	\$0.00	\$10,025.00	-\$10,025.00	\$250.00
R 211-45500-36240 Sale of Materials	\$0.00	\$0.00	\$0.00	\$0.00
R 211-45500-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 211-45500-39200 Interfund Opera	\$0.00	\$0.00	\$0.00	\$0.00
45500 Libraries (GENERAL)	\$190,639.54	\$107,737.30	\$82,902.24	\$198,898.87
211 LIBRARY FUND	\$190,639.54	\$107,737.30	\$82,902.24	\$198,898.87
219				
00000 UNALLOCATED				
R 219-00000-33100 Federal Grants a	\$0.00	\$0.00	\$0.00	\$0.00
R 219-00000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00
00000 UNALLOCATED	\$0.00	\$0.00	\$0.00	\$0.00
219	\$0.00	\$0.00	\$0.00	\$0.00
221 FIRE DEPT FUND				
42200 Fire Department				
R 221-42200-31000 General Propert	\$42,504.11	\$21,252.06	\$21,252.05	\$43,923.67
R 221-42200-33100 Federal Grants a	\$0.00	\$0.00	\$0.00	\$0.00
R 221-42200-33400 State Grants an	\$0.00	\$0.00	\$0.00	\$0.00
R 221-42200-33401 Local Governme	\$37,641.04	\$18,820.52	\$18,820.52	\$40,436.48
R 221-42200-33416 Training /Vest R	\$0.00	\$1,600.00	-\$1,600.00	\$0.00
R 221-42200-33420 State Aid - Fire	\$26,000.00	\$0.00	\$26,000.00	\$28,000.00
R 221-42200-33620 Other Grants/Ai	\$0.00	\$0.00	\$0.00	\$0.00
R 221-42200-34200 Public Safety Ch	\$12,000.00	\$5,045.61	\$6,954.39	\$12,000.00
R 221-42200-34210 Township Equip	\$19,635.00	\$19,635.00	\$0.00	\$20,230.00

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R 221-42200-35250 Township Contr	\$24,990.00	\$24,990.00	\$0.00	\$26,180.00
R 221-42200-36200 Miscellaneous R	\$250.00	\$250.00	\$0.00	\$250.00
R 221-42200-36210 Interest Earning	\$500.00	\$3,673.19	-\$3,173.19	\$9,300.00
R 221-42200-36230 Donations & Co	\$0.00	\$20,000.00	-\$20,000.00	\$0.00
R 221-42200-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 221-42200-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
R 221-42200-39300 Proceeds-Gen L	\$0.00	\$0.00	\$0.00	\$0.00
R 221-42200-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
42200 Fire Department	\$163,520.15	\$115,266.38	\$48,253.77	\$180,320.15
221 FIRE DEPT FUND	\$163,520.15	\$115,266.38	\$48,253.77	\$180,320.15
230 REVOLVING LOAN FUND				
47001 Revolving Loan				
R 230-47001-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 230-47001-36210 Interest Earning	\$0.00	\$5,222.51	-\$5,222.51	\$0.00
R 230-47001-36211 Interest on Loan	\$0.00	\$2,804.98	-\$2,804.98	\$0.00
R 230-47001-36221 Rent	\$0.00	\$3,800.00	-\$3,800.00	\$0.00
R 230-47001-36222 Lease Income	\$0.00	\$2,000.00	-\$2,000.00	\$0.00
R 230-47001-39103 Sale of Lands/E	\$0.00	\$29,400.00	-\$29,400.00	\$0.00
R 230-47001-39200 Interfund Opera	\$0.00	\$0.00	\$0.00	\$0.00
R 230-47001-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
R 230-47001-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
47001 Revolving Loan	\$0.00	\$43,227.49	-\$43,227.49	\$0.00
230 REVOLVING LOAN FUND	\$0.00	\$43,227.49	-\$43,227.49	\$0.00
231 AMBULANCE FUND				
42154 Ambulance Services				
R 231-42154-31000 General Propert	\$48,790.22	\$24,395.11	\$24,395.11	\$46,693.64
R 231-42154-33400 State Grants an	\$0.00	\$286.00	-\$286.00	\$0.00
R 231-42154-33401 Local Governme	\$28,230.78	\$14,115.39	\$14,115.39	\$30,327.36
R 231-42154-33416 Training /Vest R	\$0.00	\$298.80	-\$298.80	\$0.00
R 231-42154-34205 Ambulance Serv	\$127,500.00	\$44,008.73	\$83,491.27	\$127,500.00
R 231-42154-34206 Township Contr	\$4,520.00	\$5,685.00	-\$1,165.00	\$4,520.00
R 231-42154-36200 Miscellaneous R	\$1,000.00	\$3,114.84	-\$2,114.84	\$1,000.00
R 231-42154-36210 Interest Earning	\$0.00	\$3,374.42	-\$3,374.42	\$1,500.00
R 231-42154-36230 Donations & Co	\$0.00	\$10,000.00	-\$10,000.00	\$0.00
R 231-42154-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
42154 Ambulance Services	\$210,041.00	\$105,278.29	\$104,762.71	\$211,541.00
231 AMBULANCE FUND	\$210,041.00	\$105,278.29	\$104,762.71	\$211,541.00
235 SW HOUSING GRANT				
46340 Other Redevelopment/Housing				
R 235-46340-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 235-46340-36210 Interest Earning	\$0.00	\$193.28	-\$193.28	\$0.00
R 235-46340-36211 Interest on Loan	\$0.00	\$469.50	-\$469.50	\$0.00
R 235-46340-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 235-46340-36250 Loan Principal R	\$0.00	\$0.00	\$0.00	\$0.00
R 235-46340-39101 Sales of General	\$0.00	\$0.00	\$0.00	\$0.00
R 235-46340-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 235-46340-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
46340 Other Redevelopment/Hou	\$0.00	\$662.78	-\$662.78	\$0.00
235 SW HOUSING GRANT	\$0.00	\$662.78	-\$662.78	\$0.00
240 PROTIENT--DTED LOAN				

Account Descr	2023 YTD Budget	2023 YTD Amt	Balance	2024 Budget
46500 Economic Develop mt (GENERAL)				
R 240-46500-39101 Sales of General	\$0.00	\$0.00	\$0.00	\$0.00
46500 Economic Develop mt (GEN	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)				
R 240-47000-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 240-47000-36210 Interest Earning	\$0.00	\$2,687.23	-\$2,687.23	\$0.00
R 240-47000-36211 Interest on Loan	\$0.00	\$953.91	-\$953.91	\$0.00
R 240-47000-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 240-47000-36250 Loan Principal R	\$0.00	\$0.00	\$0.00	\$0.00
R 240-47000-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 240-47000-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)	\$0.00	\$3,641.14	-\$3,641.14	\$0.00
240 PROTIENT--DTED LOAN	\$0.00	\$3,641.14	-\$3,641.14	\$0.00
280 MSG-DEED LOAN				
47000 Debt Service (GENERAL)				
R 280-47000-33400 State Grants an	\$0.00	\$0.00	\$0.00	\$0.00
R 280-47000-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 280-47000-36210 Interest Earning	\$0.00	\$1,297.05	-\$1,297.05	\$0.00
R 280-47000-36211 Interest on Loan	\$0.00	\$262.88	-\$262.88	\$0.00
R 280-47000-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 280-47000-36250 Loan Principal R	\$0.00	\$0.00	\$0.00	\$0.00
R 280-47000-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)	\$0.00	\$1,559.93	-\$1,559.93	\$0.00
280 MSG-DEED LOAN	\$0.00	\$1,559.93	-\$1,559.93	\$0.00
303 TIF #1-5 POPD KERNS				
00000 UNALLOCATED				
R 303-00000-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
00000 UNALLOCATED	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)				
R 303-47000-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00
R 303-47000-31050 Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00
R 303-47000-36101 Spec Assess Pri	\$0.00	\$0.00	\$0.00	\$0.00
R 303-47000-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 303-47000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00
R 303-47000-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 303-47000-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
303 TIF #1-5 POPD KERNS	\$0.00	\$0.00	\$0.00	\$0.00
307 LAKEVIEW ESTATES-2007-2015A				
46300 Redevelopment (GENERAL)				
R 307-46300-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-36101 Spec Assess Pri	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-36211 Interest on Loan	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-36221 Rent	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
R 307-46300-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
46300 Redevelopment (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2023 YTD Budget	2023 YTD Amt	Balance	2024 Budget
307 LAKEVIEW ESTATES-2007-2015A	\$0.00	\$0.00	\$0.00	\$0.00
308 2011 BOND REFUND-06 ST PROJ				
47000 Debt Service (GENERAL)				
R 308-47000-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00
R 308-47000-36101 Spec Assess Pri	\$0.00	\$1,140.90	-\$1,140.90	\$0.00
R 308-47000-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 308-47000-36210 Interest Earning	\$0.00	\$476.74	-\$476.74	\$0.00
R 308-47000-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
R 308-47000-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
R 308-47000-39320 Premiums on Bo	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)	\$0.00	\$1,617.64	-\$1,617.64	\$0.00
308 2011 BOND REFUND-06 ST PROJ	\$0.00	\$1,617.64	-\$1,617.64	\$0.00
312 2021A--CITY WIDE PROJECT				
47000 Debt Service (GENERAL)				
R 312-47000-31000 General Propert	\$8,000.00	\$4,000.00	\$4,000.00	\$0.00
R 312-47000-36101 Spec Assess Pri	\$109,000.00	\$65,301.46	\$43,698.54	\$109,000.00
R 312-47000-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 312-47000-36210 Interest Earning	\$0.00	\$5,914.22	-\$5,914.22	\$0.00
R 312-47000-39203 Transfer from O	\$15,700.00	\$0.00	\$15,700.00	\$21,600.00
R 312-47000-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
R 312-47000-39320 Premiums on Bo	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)	\$132,700.00	\$75,215.68	\$57,484.32	\$130,600.00
312 2021A--CITY WIDE PROJECT	\$132,700.00	\$75,215.68	\$57,484.32	\$130,600.00
320 2020A--303- 341- 361				
47000 Debt Service (GENERAL)				
R 320-47000-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
47100 TIF#1-5 303 REFUNDING				
R 320-47100-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00
R 320-47100-31050 Tax Increments	\$0.00	\$13,503.69	-\$13,503.69	\$0.00
R 320-47100-36210 Interest Earning	\$0.00	\$1,320.69	-\$1,320.69	\$0.00
R 320-47100-36221 Rent	\$0.00	\$68,217.00	-\$68,217.00	\$0.00
47100 TIF#1-5 303 REFUNDING	\$0.00	\$83,041.38	-\$83,041.38	\$0.00
47200 TIF# 1-6 341 REFUNDING				
R 320-47200-31050 Tax Increments	\$0.00	\$27,150.27	-\$27,150.27	\$0.00
R 320-47200-36210 Interest Earning	\$0.00	\$1,320.70	-\$1,320.70	\$0.00
R 320-47200-36223 MT POWER LEA	\$0.00	\$121,910.95	-\$121,910.95	\$0.00
47200 TIF# 1-6 341 REFUNDING	\$0.00	\$150,381.92	-\$150,381.92	\$0.00
47300 361 REFUNDING				
R 320-47300-31000 General Propert	\$14,483.12	\$7,241.56	\$7,241.56	\$31,352.50
R 320-47300-36210 Interest Earning	\$0.00	\$1,320.71	-\$1,320.71	\$0.00
R 320-47300-39103 Sale of Lands/E	\$0.00	\$18,100.00	-\$18,100.00	\$0.00
R 320-47300-39203 Transfer from O	\$17,381.88	\$0.00	\$17,381.88	\$0.00
47300 361 REFUNDING	\$31,865.00	\$26,662.27	\$5,202.73	\$31,352.50
320 2020A--303- 341- 361	\$31,865.00	\$260,085.57	-\$228,220.57	\$31,352.50
321 TIF #2-1 BMP INVESTMENTS				
47000 Debt Service (GENERAL)				
R 321-47000-31050 Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00

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321 TIF #2-1 BMP INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00
332 2002 STREET IMPROV				
47000 Debt Service (GENERAL)				
R 332-47000-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00
R 332-47000-31050 Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00
R 332-47000-36101 Spec Assess Pri	\$0.00	\$0.00	\$0.00	\$0.00
R 332-47000-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 332-47000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00
R 332-47000-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
R 332-47000-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
332 2002 STREET IMPROV	\$0.00	\$0.00	\$0.00	\$0.00
341 T.I.F.# 1-6 MT POWER				
46300 Redevelopment (GENERAL)				
R 341-46300-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
R 341-46300-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
46300 Redevelopment (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)				
R 341-47000-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00
R 341-47000-31050 Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00
R 341-47000-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 341-47000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00
R 341-47000-36223 MT POWER LEA	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
341 T.I.F.# 1-6 MT POWER	\$0.00	\$0.00	\$0.00	\$0.00
342 TIF #1-4 2020C--THE LODGE				
47000 Debt Service (GENERAL)				
R 342-47000-31050 Tax Increments	\$0.00	\$20,333.77	-\$20,333.77	\$0.00
R 342-47000-36105 Prepay Bond Pa	\$0.00	\$0.00	\$0.00	\$0.00
R 342-47000-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 342-47000-36210 Interest Earning	\$0.00	\$33.22	-\$33.22	\$0.00
R 342-47000-36211 Interest on Loan	\$0.00	\$6,308.31	-\$6,308.31	\$0.00
R 342-47000-36230 Donations & Co	\$0.00	\$0.00	\$0.00	\$0.00
R 342-47000-36250 Loan Principal R	\$0.00	\$26,250.00	-\$26,250.00	\$0.00
R 342-47000-39300 Proceeds-Gen L	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)	\$0.00	\$52,925.30	-\$52,925.30	\$0.00
342 TIF #1-4 2020C--THE LODGE	\$0.00	\$52,925.30	-\$52,925.30	\$0.00
360 TIF #1-3 PINEBROOK				
47000 Debt Service (GENERAL)				
R 360-47000-31050 Tax Increments	\$0.00	\$12,446.72	-\$12,446.72	\$0.00
R 360-47000-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 360-47000-36210 Interest Earning	\$0.00	\$147.64	-\$147.64	\$0.00
47000 Debt Service (GENERAL)	\$0.00	\$12,594.36	-\$12,594.36	\$0.00
360 TIF #1-3 PINEBROOK	\$0.00	\$12,594.36	-\$12,594.36	\$0.00
361 PANKRATZ LAND-DEBT SERV				
47000 Debt Service (GENERAL)				
R 361-47000-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00
R 361-47000-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 361-47000-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2023 YTD Budget	2023 YTD Amt	Balance	2024 Budget
R 361-47000-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 361-47000-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
R 361-47000-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
361 PANKRATZ LAND-DEBT SERV	\$0.00	\$0.00	\$0.00	\$0.00
385 ML COMM PARK-DEBT SERV INFRAST				
43160 Street Lighting				
R 385-43160-31000 General Propert	\$11,079.63	\$5,539.82	\$5,539.81	\$14,750.00
R 385-43160-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 385-43160-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00
R 385-43160-39203 Transfer from O	\$12,120.37	\$0.00	\$12,120.37	\$13,000.00
43160 Street Lighting	\$23,200.00	\$5,539.82	\$17,660.18	\$27,750.00
47000 Debt Service (GENERAL)				
R 385-47000-31000 General Propert	\$120,950.34	\$60,475.17	\$60,475.17	\$85,950.00
R 385-47000-36101 Spec Assess Pri	\$13,500.00	\$310.31	\$13,189.69	\$35,500.00
R 385-47000-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 385-47000-36210 Interest Earning	\$0.00	\$4,072.92	-\$4,072.92	\$0.00
R 385-47000-39203 Transfer from O	\$8,399.66	\$0.00	\$8,399.66	\$20,000.00
47000 Debt Service (GENERAL)	\$142,850.00	\$64,858.40	\$77,991.60	\$141,450.00
385 ML COMM PARK-DEBT SERV INF	\$166,050.00	\$70,398.22	\$95,651.78	\$169,200.00
415 TIF#1-7 MILK SPECIALTIES				
47000 Debt Service (GENERAL)				
R 415-47000-31050 Tax Increments	\$0.00	\$31,692.42	-\$31,692.42	\$0.00
R 415-47000-36210 Interest Earning	\$0.00	\$2,240.05	-\$2,240.05	\$0.00
47000 Debt Service (GENERAL)	\$0.00	\$33,932.47	-\$33,932.47	\$0.00
415 TIF#1-7 MILK SPECIALTIES	\$0.00	\$33,932.47	-\$33,932.47	\$0.00
470 T.I.F. #1 HOSPITAL PROJECT FND				
49000 Miscellaneous (GENERAL)				
R 470-49000-31050 Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00
R 470-49000-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 470-49000-36210 Interest Earning	\$0.00	\$308.92	-\$308.92	\$0.00
49000 Miscellaneous (GENERAL)	\$0.00	\$308.92	-\$308.92	\$0.00
470 T.I.F. #1 HOSPITAL PROJECT FN	\$0.00	\$308.92	-\$308.92	\$0.00
485 ML COMM PARK-INFRASTRUCTURE				
43160 Street Lighting				
R 485-43160-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
43160 Street Lighting	\$0.00	\$0.00	\$0.00	\$0.00
46300 Redevelopment (GENERAL)				
R 485-46300-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 485-46300-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00
R 485-46300-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
46300 Redevelopment (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
485 ML COMM PARK-INFRASTRUCTU	\$0.00	\$0.00	\$0.00	\$0.00
501 CAPITAL OUTLAY REVOLVING FUND				
47000 Debt Service (GENERAL)				
R 501-47000-36101 Spec Assess Pri	\$0.00	\$0.00	\$0.00	\$0.00
R 501-47000-36210 Interest Earning	\$0.00	\$1,340.50	-\$1,340.50	\$0.00
47000 Debt Service (GENERAL)	\$0.00	\$1,340.50	-\$1,340.50	\$0.00

Account Descr	2023 YTD Budget	2023 YTD Amt	Balance	2024 Budget
501 CAPITAL OUTLAY REVOLVING FU	\$0.00	\$1,340.50	-\$1,340.50	\$0.00
507 LAKE COMMISSION FUND				
45150 Weed Harvester				
R 507-45150-33400 State Grants an	\$7,500.00	\$20,000.00	-\$12,500.00	\$7,500.00
R 507-45150-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 507-45150-36210 Interest Earning	\$0.00	\$0.00	\$0.00	\$0.00
R 507-45150-36230 Donations & Co	\$0.00	\$0.00	\$0.00	\$0.00
45150 Weed Harvester	\$7,500.00	\$20,000.00	-\$12,500.00	\$7,500.00
45210 Walking\Bike Trail				
R 507-45210-31000 General Propert	\$0.00	\$0.00	\$0.00	\$0.00
R 507-45210-33400 State Grants an	\$0.00	\$165,375.00	-\$165,375.00	\$0.00
R 507-45210-33620 Other Grants/Ai	\$0.00	\$5,000.00	-\$5,000.00	\$0.00
R 507-45210-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 507-45210-36230 Donations & Co	\$0.00	\$0.00	\$0.00	\$0.00
45210 Walking\Bike Trail	\$0.00	\$170,375.00	-\$170,375.00	\$0.00
46103 Lake Commission				
R 507-46103-31000 General Propert	\$6,000.00	\$3,000.00	\$3,000.00	\$7,450.00
R 507-46103-32250 Aluminum Can	\$500.00	\$0.00	\$500.00	\$500.00
R 507-46103-33100 Federal Grants a	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-33400 State Grants an	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-33620 Other Grants/Ai	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-36210 Interest Earning	\$250.00	\$641.22	-\$391.22	\$0.00
R 507-46103-36230 Donations & Co	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-39105 Dedicated Fund	\$0.00	\$0.00	\$0.00	\$0.00
R 507-46103-39203 Transfer from O	\$0.00	\$49,392.14	-\$49,392.14	\$0.00
46103 Lake Commission	\$6,750.00	\$53,033.36	-\$46,283.36	\$7,950.00
507 LAKE COMMISSION FUND	\$14,250.00	\$243,408.36	-\$229,158.36	\$15,450.00
521 POLICE DEPT-CAPITAL FUND				
42100 Police Administration				
R 521-42100-36210 Interest Earning	\$0.00	\$471.95	-\$471.95	\$0.00
R 521-42100-39200 Interfund Opera	\$0.00	\$88,478.37	-\$88,478.37	\$0.00
42100 Police Administration	\$0.00	\$88,950.32	-\$88,950.32	\$0.00
521 POLICE DEPT-CAPITAL FUND	\$0.00	\$88,950.32	-\$88,950.32	\$0.00
531 STREET DEPT-CAPITAL FUND				
43100 Hwys, Streets, & Roads				
R 531-43100-36210 Interest Earning	\$0.00	\$1,483.56	-\$1,483.56	\$0.00
R 531-43100-39200 Interfund Opera	\$0.00	\$293,494.32	-\$293,494.32	\$0.00
43100 Hwys, Streets, & Roads	\$0.00	\$294,977.88	-\$294,977.88	\$0.00
531 STREET DEPT-CAPITAL FUND	\$0.00	\$294,977.88	-\$294,977.88	\$0.00
607 EDA-4 PLEX FUND 2012A				
46330 Public Housing Projects				
R 607-46330-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 607-46330-36210 Interest Earning	\$0.00	\$81.78	-\$81.78	\$0.00
R 607-46330-36221 Rent	\$0.00	\$21,650.00	-\$22,400.00	\$0.00
R 607-46330-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 607-46330-39203 Transfer from O	\$0.00	\$0.00	\$0.00	\$0.00
46330 Public Housing Projects	\$0.00	\$21,731.78	-\$22,481.78	\$0.00

Account Descr	2023 YTD Budget	2023 YTD Amt	Balance	2024 Budget
607 EDA-4 PLEX FUND 2012A	\$0.00	\$21,731.78	-\$22,481.78	\$0.00
608 EDA--8 PLEX FUND 2012A				
46330 Public Housing Projects				
R 608-46330-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 608-46330-36210 Interest Earning	\$0.00	\$158.91	-\$158.91	\$0.00
R 608-46330-36221 Rent	\$0.00	\$42,425.00	-\$44,750.00	\$0.00
R 608-46330-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
46330 Public Housing Projects	\$0.00	\$42,583.91	-\$44,908.91	\$0.00
608 EDA--8 PLEX FUND 2012A	\$0.00	\$42,583.91	-\$44,908.91	\$0.00
609 EDA-- MASON MANOR				
46330 Public Housing Projects				
R 609-46330-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 609-46330-36210 Interest Earning	\$0.00	\$389.39	-\$389.39	\$0.00
R 609-46330-36221 Rent	\$0.00	\$20,825.00	-\$22,670.00	\$0.00
R 609-46330-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 609-46330-39200 Interfund Opera	\$0.00	\$0.00	\$0.00	\$0.00
R 609-46330-39300 Proceeds-Gen L	\$0.00	\$0.00	\$0.00	\$0.00
46330 Public Housing Projects	\$0.00	\$21,214.39	-\$23,059.39	\$0.00
609 EDA-- MASON MANOR	\$0.00	\$21,214.39	-\$23,059.39	\$0.00
610 EDA-MIDWAY ESTATES 2020B				
46330 Public Housing Projects				
R 610-46330-36200 Miscellaneous R	\$0.00	\$0.00	\$0.00	\$0.00
R 610-46330-36210 Interest Earning	\$0.00	\$666.38	-\$666.38	\$0.00
R 610-46330-36221 Rent	\$0.00	\$65,600.00	-\$65,600.00	\$0.00
R 610-46330-39103 Sale of Lands/E	\$0.00	\$0.00	\$0.00	\$0.00
R 610-46330-39200 Interfund Opera	\$0.00	\$0.00	\$0.00	\$0.00
R 610-46330-39310 Proceeds-Gen O	\$0.00	\$0.00	\$0.00	\$0.00
46330 Public Housing Projects	\$0.00	\$66,266.38	-\$66,266.38	\$0.00
610 EDA-MIDWAY ESTATES 2020B	\$0.00	\$66,266.38	-\$66,266.38	\$0.00
	\$2,727,501.23	\$2,700,586.81	\$20,327.76	\$2,933,165.58

CITY OF MOUNTAIN LAKE Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
101 GENERAL FUND					
00000 UNALLOCATED					
101-00000-343	Busnes Recrut/Comm De	\$3,333.33	\$3,333.33	\$0.00	\$0.00
101-00000-361	General Liability Ins	\$31,175.00	\$43,825.98	-\$12,650.98	\$50,000.00
101-00000-430	Miscellaneous	\$20,000.00	-\$3,612.69	\$23,612.69	\$45,000.00
101-00000-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
00000 UNALLOCATED		\$54,508.33	\$43,546.62	\$10,961.71	\$95,000.00
41110 Mayor and Council					
101-41110-100	Wages and Salaries	\$14,000.00	\$7,055.00	\$6,945.00	\$14,000.00
101-41110-120	Employer Contrib Retire	\$0.00	\$0.00	\$0.00	\$0.00
101-41110-122	FICA	\$1,070.00	\$539.71	\$530.29	\$1,070.00
101-41110-151	Worker s Comp Ins Prem	\$160.00	\$95.00	\$65.00	\$160.00
101-41110-200	Office Supplies	\$140.00	\$59.37	\$80.63	\$140.00
101-41110-308	Training & Instruction	\$750.00	\$350.00	\$400.00	\$750.00
101-41110-331	Travel Expenses	\$500.00	\$143.04	\$356.96	\$500.00
101-41110-361	General Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00
101-41110-430	Miscellaneous	\$200.00	\$32.81	\$167.19	\$200.00
101-41110-433	Dues and Subscriptions	\$30.00	\$0.00	\$30.00	\$30.00
41110 Mayor and Council		\$16,850.00	\$8,274.93	\$8,575.07	\$16,850.00
41400 Administration					
101-41400-100	Wages and Salaries	\$169,625.20	\$85,941.65	\$83,683.55	\$164,257.60
101-41400-102	Full-Time Employees Ov	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-111	Contract	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-114	Administrative Assistant	\$47,445.00	\$26,052.16	\$21,392.84	\$48,921.60
101-41400-116	Reimbursement from UT	-\$81,801.22	-\$38,784.80	-\$43,016.42	-\$91,431.00
101-41400-121	PERA	\$14,469.02	\$8,469.24	\$5,999.78	\$15,988.44
101-41400-122	FICA	\$14,758.40	\$7,808.12	\$6,950.28	\$16,308.21
101-41400-130	Employer Paid HSA	\$9,900.00	\$9,900.00	\$0.00	\$9,900.00
101-41400-131	Employer Paid Health	\$48,836.64	\$28,544.09	\$20,292.55	\$53,719.93
101-41400-134	Employer Paid Life	\$61.20	\$23.80	\$37.40	\$61.20
101-41400-135	Employer Paid Other	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-141	Admin Fees-HSA	\$99.00	\$33.00	\$66.00	\$99.00
101-41400-151	Worker s Comp Ins Prem	\$1,300.00	\$747.76	\$552.24	\$1,300.00
101-41400-200	Office Supplies	\$8,000.00	\$6,345.69	\$1,654.31	\$8,500.00
101-41400-301	Auditing and Acct g Servi	\$8,600.00	\$250.00	\$8,350.00	\$8,600.00
101-41400-304	Legal Fees	\$11,000.00	\$3,888.86	\$7,111.14	\$10,000.00
101-41400-308	Training & Instruction	\$2,000.00	\$1,023.79	\$976.21	\$2,500.00
101-41400-310	Computer Contract Servi	\$1,500.00	\$225.62	\$1,274.38	\$1,500.00
101-41400-320	Internet	\$350.00	\$300.00	\$50.00	\$300.00
101-41400-321	Telephone	\$2,500.00	\$2,560.77	-\$60.77	\$2,900.00
101-41400-331	Travel Expenses	\$700.00	\$904.70	-\$204.70	\$1,000.00
101-41400-351	Legal Notices Publishing	\$2,500.00	\$94.50	\$2,405.50	\$1,000.00
101-41400-354	Real Estate Taxes	\$150.00	\$242.00	-\$92.00	\$250.00
101-41400-356	Abatements	\$19,266.69	\$4,633.00	\$14,633.69	\$19,266.00
101-41400-362	Property Ins	\$4,500.00	\$4,952.00	-\$452.00	\$5,200.00
101-41400-380	Elec,Water,Sewer	\$4,000.00	\$2,015.34	\$1,984.66	\$4,200.00
101-41400-383	Gas Utilities	\$3,500.00	\$2,262.23	\$1,237.77	\$4,000.00
101-41400-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-386	Other Utilities	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-400	Janitor-Repairs/Maint	\$3,120.00	\$1,209.25	\$1,910.75	\$4,000.00
101-41400-401	Repairs/Maint Buildings	\$3,000.00	\$9,643.09	-\$6,643.09	\$20,000.00
101-41400-414	Banyon Computer Contra	\$840.00	\$840.00	\$0.00	\$840.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
101-41400-430	Miscellaneous	\$0.00	\$17.50	-\$17.50	\$0.00
101-41400-433	Dues and Subscriptions	\$7,000.00	\$5,539.15	\$1,460.85	\$8,000.00
101-41400-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-520	Buildings and Structures	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
101-41400-530	Improvements Other Th	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
101-41400-570	Office Equip and Furnishi	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
101-41400-720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00
41400 Administration		\$309,719.93	\$175,682.51	\$134,037.42	\$323,680.98
41410 Elections					
101-41410-100	Wages and Salaries	\$0.00	\$0.00	\$0.00	\$3,000.00
101-41410-122	FICA	\$0.00	\$0.00	\$0.00	\$0.00
101-41410-200	Office Supplies	\$0.00	\$0.00	\$0.00	\$550.00
101-41410-208	Training and Instruction	\$0.00	\$0.00	\$0.00	\$0.00
41410 Elections		\$0.00	\$0.00	\$0.00	\$3,550.00
41910 Planning and Zoning					
101-41910-100	Wages and Salaries	\$500.00	\$0.00	\$500.00	\$500.00
101-41910-111	Contract	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00
101-41910-122	FICA	\$40.00	\$0.00	\$40.00	\$40.00
101-41910-200	Office Supplies	\$150.00	\$0.00	\$150.00	\$150.00
101-41910-308	Training & Instruction	\$0.00	\$0.00	\$0.00	\$0.00
101-41910-344	Property Cleanup	\$0.00	\$3,601.26	-\$3,601.26	\$0.00
101-41910-430	Miscellaneous	\$1,000.00	\$524.63	\$475.37	\$1,000.00
41910 Planning and Zoning		\$7,190.00	\$4,125.89	\$3,064.11	\$7,190.00
42100 Police Administration					
101-42100-100	Wages and Salaries	\$253,830.72	\$140,609.26	\$113,221.46	\$327,100.80
101-42100-102	Full-Time Employees Ov	\$15,000.00	\$11,119.28	\$3,880.72	\$12,500.00
101-42100-103	Part-Time Employees	\$10,750.00	\$0.00	\$10,750.00	\$10,750.00
101-42100-121	PERA	\$60,820.69	\$26,594.13	\$34,226.56	\$71,585.95
101-42100-122	FICA	\$4,951.35	\$2,127.10	\$2,824.25	\$4,951.35
101-42100-130	Employer Paid HSA	\$8,600.00	\$5,925.00	\$2,675.00	\$9,000.00
101-42100-131	Employer Paid Health	\$63,517.20	\$23,168.13	\$40,349.07	\$68,357.09
101-42100-134	Employer Paid Life	\$80.00	\$40.80	\$39.20	\$80.00
101-42100-135	Employer Paid Other	\$0.00	\$0.00	\$0.00	\$0.00
101-42100-141	Admin Fees-HSA	\$125.00	\$63.25	\$61.75	\$125.00
101-42100-151	Worker s Comp Ins Prem	\$22,176.00	\$21,338.90	\$837.10	\$24,837.12
101-42100-200	Office Supplies	\$1,900.00	\$492.04	\$1,407.96	\$1,900.00
101-42100-205	Uniforms	\$3,700.00	\$1,894.63	\$1,805.37	\$3,700.00
101-42100-212	Motor Fuels	\$8,000.00	\$3,246.54	\$4,753.46	\$8,000.00
101-42100-260	Recruitment	\$0.00	\$45.00	-\$45.00	\$0.00
101-42100-300	Professional Svcs	\$0.00	\$0.00	\$0.00	\$0.00
101-42100-304	Legal Fees	\$10,000.00	\$3,913.50	\$6,086.50	\$10,000.00
101-42100-305	Dispatching Fees	\$4,000.00	\$987.75	\$3,012.25	\$4,000.00
101-42100-308	Training & Instruction	\$5,000.00	\$859.29	\$4,140.71	\$2,500.00
101-42100-310	Computer Contract Servi	\$1,400.00	\$558.13	\$841.87	\$1,400.00
101-42100-313	H.E.A.T. Dues	\$585.00	\$0.00	\$585.00	\$585.00
101-42100-321	Telephone	\$4,000.00	\$2,982.27	\$1,017.73	\$4,000.00
101-42100-323	Radio/Pager maintenanc	\$500.00	\$0.00	\$500.00	\$1,000.00
101-42100-363	Automotive Ins	\$2,655.00	\$2,648.25	\$6.75	\$5,000.00
101-42100-406	Vehicle Maint/Gen Repai	\$3,500.00	\$261.60	\$3,238.40	\$3,500.00
101-42100-430	Miscellaneous	\$4,000.00	\$2,324.77	\$1,675.23	\$2,000.00
101-42100-433	Dues and Subscriptions	\$1,800.00	\$1,380.55	\$419.45	\$1,800.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
101-42100-438	K-9	\$0.00	\$0.00	\$0.00	\$2,000.00
101-42100-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
101-42100-570	Office Equip and Furnishi	\$0.00	\$0.00	\$0.00	\$0.00
101-42100-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
42100	Police Administration	\$490,890.96	\$252,580.17	\$238,310.79	\$580,672.31
42110	Police Commission				
101-42110-100	Wages and Salaries	\$0.00	\$0.00	\$0.00	\$0.00
101-42110-122	FICA	\$0.00	\$0.00	\$0.00	\$0.00
42110	Police Commission	\$0.00	\$0.00	\$0.00	\$0.00
42500	Civil Defense				
101-42500-404	Repairs/Maint Machinery	\$1,300.00	\$1,196.57	\$103.43	\$500.00
42500	Civil Defense	\$1,300.00	\$1,196.57	\$103.43	\$500.00
43100	Hwys, Streets, & Roads				
101-43100-100	Wages and Salaries	\$97,434.79	\$57,435.10	\$39,999.69	\$102,306.53
101-43100-102	Full-Time Employees Ov	\$10,000.00	\$147.74	\$9,852.26	\$10,000.00
101-43100-121	PERA	\$8,057.61	\$4,318.73	\$3,738.88	\$8,422.99
101-43100-122	FICA	\$8,218.76	\$3,902.07	\$4,316.69	\$8,591.44
101-43100-130	Employer Paid HSA	\$5,940.00	\$5,940.00	\$0.00	\$5,940.00
101-43100-131	Employer Paid Health	\$43,953.12	\$25,689.72	\$18,263.40	\$48,342.43
101-43100-134	Employer Paid Life	\$40.00	\$21.42	\$18.58	\$40.00
101-43100-141	Admin Fees-HSA	\$65.00	\$29.70	\$35.30	\$65.00
101-43100-151	Worker s Comp Ins Prem	\$8,500.00	\$7,740.13	\$759.87	\$8,000.00
101-43100-200	Office Supplies	\$250.00	\$252.60	-\$2.60	\$250.00
101-43100-205	Uniforms	\$0.00	\$140.00	-\$140.00	\$300.00
101-43100-212	Motor Fuels	\$20,000.00	\$13,124.72	\$6,875.28	\$20,000.00
101-43100-215	Shop Supplies	\$2,000.00	\$782.39	\$1,217.61	\$2,000.00
101-43100-226	Sign Repair Materials	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
101-43100-303	Engineering Fees	\$0.00	\$750.00	-\$750.00	\$0.00
101-43100-308	Training & Instruction	\$2,680.00	\$1,456.42	\$1,223.58	\$2,680.00
101-43100-310	Computer Contract Servi	\$250.00	\$59.37	\$190.63	\$250.00
101-43100-321	Telephone	\$2,000.00	\$1,077.87	\$922.13	\$2,000.00
101-43100-323	Radio/Pager maintenanc	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-354	Real Estate Taxes	\$100.00	\$100.00	\$0.00	\$100.00
101-43100-361	General Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-362	Property Ins	\$3,100.00	\$2,754.00	\$346.00	\$3,100.00
101-43100-363	Automotive Ins	\$5,000.00	\$6,501.72	-\$1,501.72	\$6,800.00
101-43100-380	Elec,Water,Sewer	\$3,400.00	\$1,289.03	\$2,110.97	\$3,400.00
101-43100-383	Gas Utilities	\$6,500.00	\$5,085.06	\$1,414.94	\$7,000.00
101-43100-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-401	Repairs/Maint Buildings	\$3,000.00	\$1,179.39	\$1,820.61	\$3,000.00
101-43100-404	Repairs/Maint Machinery	\$20,000.00	\$13,734.84	\$6,265.16	\$20,000.00
101-43100-410	Rentals/Lease	\$500.00	\$0.00	\$500.00	\$500.00
101-43100-430	Miscellaneous	\$1,000.00	\$1,657.76	-\$657.76	\$1,000.00
101-43100-433	Dues and Subscriptions	\$75.00	\$30.00	\$45.00	\$75.00
101-43100-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-530	Improvements Other Th	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-540	Heavy Machinery	\$16,500.00	\$0.00	\$16,500.00	\$16,500.00
101-43100-550	Motor Vehicles	\$13,750.00	\$57,630.00	-\$43,880.00	\$13,750.00
101-43100-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
101-43100-580	Other Equipment	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00
43100	Hwys, Streets, & Roads	\$293,314.28	\$212,829.78	\$80,484.50	\$305,413.39

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
43121	Paved Streets				
101-43121-224	Street Maint Materials	\$25,000.00	\$32,780.62	-\$7,780.62	\$30,000.00
101-43121-225	Seal Coat/Crack Filling	\$52,975.00	\$5,741.00	\$47,234.00	\$52,975.00
101-43121-403	Improvements Other Th	\$0.00	\$0.00	\$0.00	\$0.00
101-43121-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
43121	Paved Streets	\$77,975.00	\$38,521.62	\$39,453.38	\$82,975.00
43124	Sidewalks and Crosswalk				
101-43124-216	Chemicals and Chem Pro	\$1,500.00	\$213.55	\$1,286.45	\$1,500.00
101-43124-530	Improvements Other Th	\$0.00	\$0.00	\$0.00	\$0.00
43124	Sidewalks and Crosswalk	\$1,500.00	\$213.55	\$1,286.45	\$1,500.00
43150	Storm Sewer				
101-43150-220	Repair/Maint Supply	\$8,500.00	\$952.58	\$7,547.42	\$8,500.00
101-43150-390	Ditch/Road Assessments	\$35,061.35	\$33,068.11	\$1,993.24	\$30,000.00
101-43150-500	Capital Outlay	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
43150	Storm Sewer	\$44,561.35	\$34,020.69	\$10,540.66	\$39,500.00
43160	Street Lighting				
101-43160-220	Repair/Maint Supply	\$0.00	\$151.60	-\$151.60	\$0.00
101-43160-381	Electric Utilities	\$44,000.00	\$29,371.58	\$14,628.42	\$44,000.00
101-43160-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
43160	Street Lighting	\$44,000.00	\$29,523.18	\$14,476.82	\$44,000.00
43200	Sanitation-City Wide Cleanup				
101-43200-344	Property Cleanup	\$10,000.00	\$9,564.89	\$435.11	\$10,000.00
43200	Sanitation-City Wide Cleanup	\$10,000.00	\$9,564.89	\$435.11	\$10,000.00
43240	Waste Disposal (Compost)				
101-43240-111	Contract	\$0.00	\$0.00	\$0.00	\$0.00
101-43240-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
43240	Waste Disposal (Compost)	\$0.00	\$0.00	\$0.00	\$0.00
45100	Park & Recreation				
101-45100-306	Management Fees	\$5,300.00	\$300.00	\$5,000.00	\$5,300.00
45100	Park & Recreation	\$5,300.00	\$300.00	\$5,000.00	\$5,300.00
45124	Swimming Beach				
101-45124-360	Insurance (GL &PROP)	\$0.00	\$0.00	\$0.00	\$0.00
101-45124-402	Repairs/Maint- Ground	\$0.00	\$0.00	\$0.00	\$0.00
101-45124-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
45124	Swimming Beach	\$0.00	\$0.00	\$0.00	\$0.00
45171	Skating Rink				
101-45171-100	Wages and Salaries	\$1,500.00	\$1,458.78	\$41.22	\$1,800.00
101-45171-122	FICA	\$115.00	\$111.59	\$3.41	\$137.70
101-45171-151	Worker s Comp Ins Prem	\$200.00	\$165.00	\$35.00	\$200.00
101-45171-210	Operating Supplies	\$150.00	\$849.15	-\$699.15	\$150.00
101-45171-362	Property Ins	\$50.00	\$50.00	\$0.00	\$50.00
101-45171-380	Elec,Water,Sewer	\$2,500.00	\$554.77	\$1,945.23	\$2,500.00
101-45171-401	Repairs/Maint Buildings	\$0.00	\$0.00	\$0.00	\$0.00
101-45171-430	Miscellaneous	\$0.00	\$65.00	-\$65.00	\$0.00
101-45171-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
45171	Skating Rink	\$4,515.00	\$3,254.29	\$1,260.71	\$4,837.70
45183	Camping Areas				
101-45183-104	Temporary Employees R	\$3,168.00	\$0.00	\$3,168.00	\$3,326.40
101-45183-122	FICA	\$242.00	\$0.00	\$242.00	\$251.10

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
101-45183-210	Operating Supplies	\$0.00	\$90.22	-\$90.22	\$0.00
101-45183-360	Insurance (GL &PROP)	\$1,038.00	\$613.00	\$425.00	\$1,038.00
101-45183-380	Elec,Water,Sewer	\$4,500.00	\$1,426.80	\$3,073.20	\$4,500.00
101-45183-384	Refuse/Garbage Disposal	\$960.00	\$368.94	\$591.06	\$960.00
101-45183-401	Repairs/Maint Buildings	\$500.00	\$166.15	\$333.85	\$500.00
101-45183-402	Repairs/Maint- Ground	\$500.00	\$2,280.00	-\$1,780.00	\$1,000.00
101-45183-404	Repairs/Maint Machinery	\$100.00	\$0.00	\$100.00	\$100.00
101-45183-430	Miscellaneous	\$500.00	\$317.50	\$182.50	\$500.00
101-45183-433	Dues and Subscriptions	\$475.00	\$0.00	\$475.00	\$0.00
101-45183-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
101-45183-530	Improvements Other Th	\$0.00	\$0.00	\$0.00	\$0.00
45183	Camping Areas	\$11,983.00	\$5,262.61	\$6,720.39	\$12,175.50
45186	Community Center				
101-45186-100	Wages and Salaries	\$1,275.00	\$1,209.25	\$65.75	\$4,000.00
101-45186-121	PERA	\$0.00	\$71.85	-\$71.85	\$300.00
101-45186-122	FICA	\$100.00	\$92.56	\$7.44	\$306.00
101-45186-151	Worker s Comp Ins Prem	\$50.00	\$0.00	\$50.00	\$50.00
101-45186-220	Repair/Maint Supply	\$1,250.00	\$271.08	\$978.92	\$1,250.00
101-45186-321	Telephone	\$900.00	\$68.71	\$831.29	\$0.00
101-45186-354	Real Estate Taxes	\$100.00	\$100.00	\$0.00	\$100.00
101-45186-362	Property Ins	\$2,370.00	\$2,187.00	\$183.00	\$2,370.00
101-45186-380	Elec,Water,Sewer	\$4,700.00	\$2,169.55	\$2,530.45	\$4,700.00
101-45186-383	Gas Utilities	\$2,750.00	\$1,751.01	\$998.99	\$3,000.00
101-45186-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00
101-45186-400	Janitor-Repairs/Maint	\$0.00	\$0.00	\$0.00	\$0.00
101-45186-401	Repairs/Maint Buildings	\$3,000.00	\$3,871.02	-\$871.02	\$1,000.00
101-45186-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
101-45186-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
45186	Community Center	\$16,495.00	\$11,792.03	\$4,702.97	\$17,076.00
45200	Parks (GENERAL)				
101-45200-100	Wages and Salaries	\$29,274.34	\$17,183.46	\$12,090.88	\$30,734.34
101-45200-102	Full-Time Employees Ov	\$2,200.00	\$83.56	\$2,116.44	\$2,200.00
101-45200-104	Temporary Employees R	\$12,500.00	\$4,736.00	\$7,764.00	\$12,500.00
101-45200-121	PERA	\$2,360.57	\$1,294.99	\$1,065.58	\$2,478.60
101-45200-122	FICA	\$3,364.03	\$1,409.43	\$1,954.60	\$3,532.23
101-45200-130	Employer Paid HSA	\$1,980.00	\$1,980.00	\$0.00	\$1,980.00
101-45200-131	Employer Paid Health	\$14,650.92	\$8,563.17	\$6,087.75	\$16,116.02
101-45200-134	Employer Paid Life	\$15.00	\$7.14	\$7.86	\$15.00
101-45200-141	Admin Fees-HSA	\$25.00	\$9.90	\$15.10	\$25.00
101-45200-151	Worker s Comp Ins Prem	\$2,552.00	\$2,041.24	\$510.76	\$2,400.00
101-45200-205	Uniforms	\$0.00	\$0.00	\$0.00	\$0.00
101-45200-210	Operating Supplies	\$1,000.00	\$700.18	\$299.82	\$1,000.00
101-45200-212	Motor Fuels	\$4,000.00	\$1,225.01	\$2,774.99	\$4,000.00
101-45200-308	Training & Instruction	\$1,000.00	\$485.48	\$514.52	\$1,000.00
101-45200-361	General Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00
101-45200-362	Property Ins	\$3,200.00	\$3,900.00	-\$700.00	\$4,000.00
101-45200-363	Automotive Ins	\$400.00	\$293.00	\$107.00	\$400.00
101-45200-380	Elec,Water,Sewer	\$3,200.00	\$1,363.38	\$1,836.62	\$3,500.00
101-45200-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00
101-45200-401	Repairs/Maint Buildings	\$4,525.00	\$4,595.07	-\$70.07	\$4,525.00
101-45200-402	Repairs/Maint- Ground	\$2,000.00	\$986.49	\$1,013.51	\$2,000.00
101-45200-404	Repairs/Maint Machinery	\$2,500.00	\$916.07	\$1,583.93	\$2,500.00
101-45200-430	Miscellaneous	\$1,000.00	\$541.80	\$458.20	\$1,000.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
101-45200-433	Dues and Subscriptions	\$25.00	\$10.00	\$15.00	\$25.00
101-45200-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$6,000.00
101-45200-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$8,000.00
45200 Parks (GENERAL)		\$91,771.86	\$52,325.37	\$39,446.49	\$109,931.19
45204 Parks & Forestry (TREES)					
101-45204-110	Board/Commission Meeti	\$150.00	\$0.00	\$150.00	\$150.00
101-45204-407	Tree Removals	\$4,000.00	\$6,585.00	-\$2,585.00	\$4,000.00
101-45204-435	Tree Purchase	\$6,000.00	\$6,002.80	-\$2.80	\$1,600.00
45204 Parks & Forestry (TREES)		\$10,150.00	\$12,587.80	-\$2,437.80	\$5,750.00
45210 Walking\Bike Trail					
101-45210-100	Wages and Salaries	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
101-45210-122	FICA	\$200.00	\$0.00	\$200.00	\$200.00
101-45210-212	Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00
101-45210-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00
101-45210-351	Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00
101-45210-402	Repairs/Maint- Ground	\$0.00	\$0.00	\$0.00	\$0.00
101-45210-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
45210 Walking\Bike Trail		\$2,700.00	\$0.00	\$2,700.00	\$2,700.00
46200 Cemetary					
101-46200-100	Wages and Salaries	\$30,323.41	\$17,837.36	\$12,486.05	\$31,839.58
101-46200-102	Full-Time Employees Ov	\$2,100.00	\$72.12	\$2,027.88	\$2,100.00
101-46200-104	Temporary Employees R	\$3,168.00	\$0.00	\$3,168.00	\$3,168.00
101-46200-121	PERA	\$2,549.03	\$1,343.23	\$1,205.80	\$2,676.48
101-46200-122	FICA	\$2,711.71	\$1,131.75	\$1,579.96	\$2,982.87
101-46200-130	Employer Paid HSA	\$4,290.00	\$1,980.00	\$2,310.00	\$4,290.00
101-46200-131	Employer Paid Health	\$14,650.92	\$8,563.17	\$6,087.75	\$16,116.02
101-46200-134	Employer Paid Life	\$15.00	\$7.14	\$7.86	\$15.00
101-46200-141	Admin Fees-HSA	\$25.00	\$9.90	\$15.10	\$25.00
101-46200-151	Worker s Comp Ins Prem	\$1,996.40	\$2,650.85	-\$654.45	\$2,800.00
101-46200-205	Uniforms	\$160.00	\$0.00	\$160.00	\$160.00
101-46200-210	Operating Supplies	\$500.00	\$90.60	\$409.40	\$500.00
101-46200-212	Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00
101-46200-220	Repair/Maint Supply	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
101-46200-308	Training & Instruction	\$1,030.00	\$485.48	\$544.52	\$1,030.00
101-46200-362	Property Ins	\$10.00	\$16.00	-\$6.00	\$10.00
101-46200-402	Repairs/Maint- Ground	\$2,000.00	\$400.00	\$1,600.00	\$1,500.00
101-46200-430	Miscellaneous	\$0.00	\$703.00	-\$703.00	\$0.00
101-46200-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
101-46200-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
101-46200-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
101-46200-540	Heavy Machinery	\$3,000.00	\$0.00	\$3,000.00	\$2,000.00
101-46200-550	Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00
46200 Cemetary		\$69,529.47	\$35,290.60	\$34,238.87	\$72,212.95
46500 Economic Develop mt (GENERAL)					
101-46500-312	Community Develop	\$1,250.00	\$1,250.00	\$0.00	\$1,250.00
101-46500-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
46500 Economic Develop mt (GENERA		\$1,250.00	\$1,250.00	\$0.00	\$1,250.00
49300 Operating Transfers Out					
101-49300-700	Transfers	\$0.00	\$431,364.83	-\$431,364.83	\$0.00
101-49300-720	Operating Transfers	\$101,296.63	\$59,089.73	\$42,206.90	\$101,869.02
49300 Operating Transfers Out		\$101,296.63	\$490,454.56	-\$389,157.93	\$101,869.02

CITY OF MOUNTAIN LAKE Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
49999	Contribution of debt to PUC				
101-49999-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
49999	Contribution of debt to PUC	\$0.00	\$0.00	\$0.00	\$0.00
101	GENERAL FUND	\$1,666,800.81	\$1,422,597.66	\$244,203.15	\$1,843,934.04
205	ECONOMIC DEVELOPMENT AUTHORITY				
46500	Economic Develop mt (GENERAL)				
205-46500-100	Wages and Salaries	\$44,761.60	\$25,817.37	\$18,944.23	\$49,836.80
205-46500-102	Full-Time Employees Ov	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-110	Board/Commission Meeti	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
205-46500-111	Contract	\$52,000.00	\$30,000.00	\$22,000.00	\$55,000.00
205-46500-121	PERA	\$3,357.12	\$1,936.32	\$1,420.80	\$3,737.76
205-46500-122	FICA	\$3,424.27	\$1,975.02	\$1,449.25	\$3,812.52
205-46500-130	Employer Paid HSA	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-131	Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-134	Employer Paid Life	\$20.40	\$11.90	\$8.50	\$20.40
205-46500-141	Admin Fees-HSA	\$50.00	\$0.00	\$50.00	\$0.00
205-46500-151	Worker s Comp Ins Prem	\$888.00	\$793.00	\$95.00	\$961.54
205-46500-200	Office Supplies	\$1,700.00	\$1,042.96	\$657.04	\$1,800.00
205-46500-223	Building Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-304	Legal Fees	\$1,000.00	\$2,891.72	-\$1,891.72	\$3,500.00
205-46500-308	Training & Instruction	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
205-46500-310	Computer Contract Servi	\$500.00	\$118.76	\$381.24	\$500.00
205-46500-312	Community Develop	\$3,333.34	\$3,480.64	-\$147.30	\$3,500.00
205-46500-321	Telephone	\$500.00	\$1,380.88	-\$880.88	\$500.00
205-46500-331	Travel Expenses	\$1,500.00	\$0.00	\$1,500.00	\$500.00
205-46500-343	Busnes Recruit/Comm De	\$6,000.00	\$5,022.70	\$977.30	\$5,000.00
205-46500-354	Real Estate Taxes	\$4,500.00	\$4,648.00	-\$148.00	\$4,500.00
205-46500-356	Abatements	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-362	Property Ins	\$1,000.00	\$2,504.00	-\$1,504.00	\$2,600.00
205-46500-380	Elec,Water,Sewer	\$600.00	\$0.00	\$600.00	\$600.00
205-46500-430	Miscellaneous	\$1,000.00	\$895.49	\$104.51	\$1,000.00
205-46500-433	Dues and Subscriptions	\$3,500.00	\$0.00	\$3,500.00	\$0.00
205-46500-502	Capital Outlay-EDA	\$10,000.00	\$0.00	\$10,000.00	\$2,500.00
205-46500-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-530	Improvements Other Th	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
205-46500-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-570	Office Equip and Furnishi	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
205-46500-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
46500	Economic Develop mt (GENERA	\$151,634.73	\$82,518.76	\$69,115.97	\$151,869.02
205	ECONOMIC DEVELOPMENT AUTHORI	\$151,634.73	\$82,518.76	\$69,115.97	\$151,869.02
211	LIBRARY FUND				
45500	Libraries (GENERAL)				
211-45500-100	Wages and Salaries	\$99,172.50	\$54,062.93	\$45,109.57	\$102,393.80
211-45500-102	Full-Time Employees Ov	\$0.00	\$0.00	\$0.00	\$0.00
211-45500-121	PERA	\$7,437.94	\$3,426.38	\$4,011.56	\$7,679.54
211-45500-122	FICA	\$7,586.70	\$3,835.76	\$3,750.94	\$7,833.13
211-45500-130	Employer Paid HSA	\$3,300.00	\$3,300.00	\$0.00	\$3,300.00
211-45500-131	Employer Paid Health	\$24,200.00	\$14,272.02	\$9,927.98	\$26,860.00
211-45500-134	Employer Paid Life	\$20.40	\$10.20	\$10.20	\$20.40

CITY OF MOUNTAIN LAKE Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
211-45500-141	Admin Fees-HSA	\$33.00	\$16.50	\$16.50	\$33.00
211-45500-151	Worker s Comp Ins Prem	\$800.00	\$619.97	\$180.03	\$700.00
211-45500-200	Office Supplies	\$1,800.00	\$1,630.30	\$169.70	\$1,800.00
211-45500-220	Repair/Maint Supply	\$500.00	\$0.00	\$500.00	\$500.00
211-45500-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00
211-45500-307	Delivery Services	\$1,920.00	\$2,040.00	-\$120.00	\$2,200.00
211-45500-308	Training & Instruction	\$0.00	\$0.00	\$0.00	\$0.00
211-45500-309	Automation/Tech Expens	\$5,100.00	\$4,790.60	\$309.40	\$5,000.00
211-45500-321	Telephone	\$1,000.00	\$554.23	\$445.77	\$750.00
211-45500-331	Travel Expenses	\$500.00	\$50.04	\$449.96	\$500.00
211-45500-354	Real Estate Taxes	\$100.00	\$100.00	\$0.00	\$100.00
211-45500-362	Property Ins	\$2,500.00	\$4,342.00	-\$1,842.00	\$4,500.00
211-45500-380	Elec,Water,Sewer	\$4,100.00	\$2,400.67	\$1,699.33	\$4,100.00
211-45500-383	Gas Utilities	\$2,000.00	\$1,344.80	\$655.20	\$2,200.00
211-45500-400	Janitor-Repairs/Maint	\$4,140.00	\$2,272.31	\$1,867.69	\$4,000.00
211-45500-401	Repairs/Maint Buildings	\$800.00	\$2,009.86	-\$1,209.86	\$800.00
211-45500-404	Repairs/Maint Machinery	\$1,000.00	\$246.00	\$754.00	\$1,000.00
211-45500-430	Miscellaneous	\$1,250.00	\$2,020.72	-\$770.72	\$1,250.00
211-45500-434	Project Expense	\$2,500.00	\$2,421.66	\$78.34	\$2,500.00
211-45500-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
211-45500-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
211-45500-530	Improvements Other Th	\$0.00	\$0.00	\$0.00	\$0.00
211-45500-590	Capital Outlay Books	\$9,000.00	\$6,991.72	\$2,008.28	\$9,000.00
211-45500-591	Periodicals	\$2,000.00	\$1,770.56	\$229.44	\$2,000.00
211-45500-592	A.V. Materials	\$1,800.00	\$1,273.49	\$526.51	\$1,800.00
211-45500-602	Other Long-Term Oblig P	\$5,119.06	\$0.00	\$5,119.06	\$5,298.23
211-45500-610	Interest	\$959.94	\$0.00	\$959.94	\$780.77
211-45500-611	Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00
45500	Libraries (GENERAL)	\$190,639.54	\$115,802.72	\$74,836.82	\$198,898.87
211	LIBRARY FUND	\$190,639.54	\$115,802.72	\$74,836.82	\$198,898.87
219					
00000	UNALLOCATED				
219-00000-100	Wages and Salaries	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-121	PERA	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-122	FICA	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-140	Unemployment Comp	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-201	Medical Testing	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-202	Personal Protective Equi	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-214	Cleaning supplies	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-328	Technology	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
219-00000-451	Business/NonProfit Grant	\$0.00	\$0.00	\$0.00	\$0.00
00000	UNALLOCATED	\$0.00	\$0.00	\$0.00	\$0.00
219		\$0.00	\$0.00	\$0.00	\$0.00
221	FIRE DEPT FUND				
42200	Fire Department				
221-42200-100	Wages and Salaries	\$26,657.00	\$0.00	\$26,657.00	\$26,657.00
221-42200-122	FICA	\$2,039.00	\$0.00	\$2,039.00	\$2,039.00
221-42200-124	Fire Pension Contribution	\$26,000.00	\$0.00	\$26,000.00	\$26,000.00
221-42200-151	Worker s Comp Ins Prem	\$5,500.00	\$6,684.11	-\$1,184.11	\$6,800.00
221-42200-210	Operating Supplies	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

Table with columns: Act Code, Last Dim Descr, 2023 Budget, 2023 YTD Amt, Balance, 2024 Budget. Rows include categories like 221-42200-212 Motor Fuels, 42200 Fire Department, 230 REVOLVING LOAN FUND, 47001 Revolving Loan, 231 AMBULANCE FUND, and 42154 Ambulance Services.

CITY OF MOUNTAIN LAKE Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
231-42154-151	Worker s Comp Ins Prem	\$13,441.00	\$11,563.56	\$1,877.44	\$13,441.00
231-42154-210	Operating Supplies	\$9,000.00	\$7,530.79	\$1,469.21	\$9,000.00
231-42154-212	Motor Fuels	\$3,000.00	\$2,157.30	\$842.70	\$3,000.00
231-42154-300	Professional Srvs	\$6,000.00	\$3,689.00	\$2,311.00	\$6,000.00
231-42154-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00
231-42154-305	Dispatching Fees	\$1,000.00	\$312.75	\$687.25	\$1,000.00
231-42154-308	Training & Instruction	\$9,000.00	\$12,280.15	-\$3,280.15	\$9,000.00
231-42154-320	Internet	\$450.00	\$262.36	\$187.64	\$450.00
231-42154-321	Telephone	\$620.00	\$277.95	\$342.05	\$620.00
231-42154-323	Radio/Pager maintenanc	\$2,000.00	\$1,495.05	\$504.95	\$2,000.00
231-42154-362	Property Ins	\$700.00	\$1,074.63	-\$374.63	\$1,100.00
231-42154-363	Automotive Ins	\$900.00	\$1,008.25	-\$108.25	\$1,100.00
231-42154-380	Elec,Water,Sewer	\$800.00	\$528.31	\$271.69	\$1,000.00
231-42154-383	Gas Utilities	\$1,400.00	\$1,239.07	\$160.93	\$1,400.00
231-42154-386	Other Utilities	\$0.00	\$0.00	\$0.00	\$0.00
231-42154-401	Repairs/Maint Buildings	\$1,000.00	\$188.50	\$811.50	\$1,000.00
231-42154-404	Repairs/Maint Machinery	\$7,000.00	\$2,611.44	\$4,388.56	\$7,000.00
231-42154-430	Miscellaneous	\$2,550.00	\$1,947.22	\$602.78	\$2,550.00
231-42154-432	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00
231-42154-433	Dues and Subscriptions	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
231-42154-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
231-42154-530	Improvements Other Th	\$0.00	\$0.00	\$0.00	\$0.00
231-42154-550	Motor Vehicles	\$0.00	\$262,822.00	-\$262,822.00	\$0.00
231-42154-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
231-42154-580	Other Equipment	\$4,000.00	\$25,476.04	-\$21,476.04	\$4,000.00
42154	Ambulance Services	\$210,041.00	\$418,231.21	-\$208,190.21	\$211,541.00
231	AMBULANCE FUND	\$210,041.00	\$418,231.21	-\$208,190.21	\$211,541.00
235	SW HOUSING GRANT				
46340	Other Redevelopment/Housing				
235-46340-301	Auditing and Acct g Servi	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-311	Housing Develop	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-362	Property Ins	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-380	Elec,Water,Sewer	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-383	Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-401	Repairs/Maint Buildings	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-432	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00
235-46340-500	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
46340	Other Redevelopment/Housing	\$0.00	\$0.00	\$0.00	\$0.00
46500	Economic Develop mt (GENERAL)				
235-46500-450	Loans Made	\$0.00	\$0.00	\$0.00	\$0.00
46500	Economic Develop mt (GENERA	\$0.00	\$0.00	\$0.00	\$0.00
235	SW HOUSING GRANT	\$0.00	\$0.00	\$0.00	\$0.00
240	PROTIENT--DTED LOAN				
46500	Economic Develop mt (GENERAL)				
240-46500-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
240-46500-360	Insurance (GL &PROP)	\$0.00	\$0.00	\$0.00	\$0.00
240-46500-380	Elec,Water,Sewer	\$0.00	\$0.00	\$0.00	\$0.00
240-46500-383	Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00
240-46500-401	Repairs/Maint Buildings	\$0.00	\$0.00	\$0.00	\$0.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

Table with columns: Act Code, Last Dim Descr, 2023 Budget, 2023 YTD Amt, Balance, 2024 Budget. Rows include various budget categories such as 240-46500-430 Miscellaneous, 46500 Economic Develop mt (GENERAL), 47000 Debt Service (GENERAL), 240 PROTIENT--DTED LOAN, 280 MSG-DEED LOAN, 303 TIF #1-5 POPD KERNS, and 307 LAKEVIEW ESTATES-2007-2015A.

CITY OF MOUNTAIN LAKE Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
307	LAKEVIEW ESTATES-2007-2015A	\$0.00	\$0.00	\$0.00	\$0.00
308	2011 BOND REFUND-06 ST PROJ				
47000	Debt Service (GENERAL)				
308-47000-602	Other Long-Term Oblig P	\$0.00	\$0.00	\$0.00	\$0.00
308-47000-611	Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00
308-47000-620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00
308-47000-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
47000	Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
308	2011 BOND REFUND-06 ST PROJ	\$0.00	\$0.00	\$0.00	\$0.00
312	2021A--CITY WIDE PROJECT				
47000	Debt Service (GENERAL)				
312-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
312-47000-602	Other Long-Term Oblig P	\$105,000.00	\$0.00	\$105,000.00	\$105,000.00
312-47000-611	Bond Interest	\$27,700.00	\$13,850.00	\$13,850.00	\$25,600.00
312-47000-620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00
312-47000-621	Bond issuance costs	\$0.00	\$0.00	\$0.00	\$0.00
312-47000-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
47000	Debt Service (GENERAL)	\$132,700.00	\$13,850.00	\$118,850.00	\$130,600.00
312	2021A--CITY WIDE PROJECT	\$132,700.00	\$13,850.00	\$118,850.00	\$130,600.00
320	2020A--303- 341- 361				
47100	TIF#1-5 303 REFUNDING				
320-47100-300	Professional Srvs	\$0.00	\$1,000.00	-\$1,000.00	\$0.00
320-47100-362	Property Ins	\$0.00	\$3,094.00	-\$3,094.00	\$0.00
320-47100-401	Repairs/Maint Buildings	\$0.00	\$8,483.38	-\$8,483.38	\$0.00
320-47100-602	Other Long-Term Oblig P	\$0.00	\$30,000.00	-\$30,000.00	\$0.00
320-47100-611	Bond Interest	\$0.00	\$33,020.00	-\$33,020.00	\$0.00
320-47100-620	Fiscal Agent s Fees	\$0.00	\$165.00	-\$165.00	\$0.00
47100	TIF#1-5 303 REFUNDING	\$0.00	\$75,762.38	-\$75,762.38	\$0.00
47200	TIF# 1-6 341 REFUNDING				
320-47200-300	Professional Srvs	\$0.00	\$27,607.26	-\$27,607.26	\$0.00
320-47200-602	Other Long-Term Oblig P	\$0.00	\$140,000.00	-\$140,000.00	\$0.00
320-47200-611	Bond Interest	\$0.00	\$22,725.00	-\$22,725.00	\$0.00
320-47200-620	Fiscal Agent s Fees	\$0.00	\$165.00	-\$165.00	\$0.00
47200	TIF# 1-6 341 REFUNDING	\$0.00	\$190,497.26	-\$190,497.26	\$0.00
47300	361 REFUNDING				
320-47300-602	Other Long-Term Oblig P	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00
320-47300-611	Bond Interest	\$6,865.00	\$6,865.00	\$0.00	\$6,352.50
320-47300-620	Fiscal Agent s Fees	\$0.00	\$165.00	-\$165.00	\$0.00
47300	361 REFUNDING	\$31,865.00	\$32,030.00	-\$165.00	\$31,352.50
320	2020A--303- 341- 361	\$31,865.00	\$298,289.64	-\$266,424.64	\$31,352.50
321	TIF #2-1 BMP INVESTMENTS				
47000	Debt Service (GENERAL)				
321-47000-300	Professional Srvs	\$0.00	\$17,789.05	-\$17,789.05	\$0.00
321-47000-301	Auditing and Acct g Servi	\$0.00	\$0.00	\$0.00	\$0.00
321-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
47000	Debt Service (GENERAL)	\$0.00	\$17,789.05	-\$17,789.05	\$0.00
321	TIF #2-1 BMP INVESTMENTS	\$0.00	\$17,789.05	-\$17,789.05	\$0.00

CITY OF MOUNTAIN LAKE Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
332 2002 STREET IMPROV					
47000 Debt Service (GENERAL)					
332-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
332-47000-607	Principal	\$0.00	\$0.00	\$0.00	\$0.00
332-47000-617	Interest	\$0.00	\$0.00	\$0.00	\$0.00
332-47000-620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00
332-47000-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
332-47000-720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00
332-47000-900	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00
332 2002 STREET IMPROV		\$0.00	\$0.00	\$0.00	\$0.00
341 T.I.F.# 1-6 MT POWER					
47000 Debt Service (GENERAL)					
341-47000-300	Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-301	Auditing and Acct g Servi	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-362	Property Ins	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-602	Other Long-Term Oblig P	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-611	Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-621	Bond issuance costs	\$0.00	\$0.00	\$0.00	\$0.00
341-47000-720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00
341 T.I.F.# 1-6 MT POWER		\$0.00	\$0.00	\$0.00	\$0.00
342 TIF #1-4 2020C--THE LODGE					
47000 Debt Service (GENERAL)					
342-47000-300	Professional Srvs	\$0.00	\$18,615.40	-\$18,615.40	\$0.00
342-47000-301	Auditing and Acct g Servi	\$0.00	\$0.00	\$0.00	\$0.00
342-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
342-47000-450	Loans Made	\$0.00	\$0.00	\$0.00	\$0.00
342-47000-470	Developer Payments	\$0.00	\$0.00	\$0.00	\$0.00
342-47000-601	Bond Principial	\$0.00	\$45,000.00	-\$45,000.00	\$0.00
342-47000-610	Interest	\$0.00	\$10,975.00	-\$10,975.00	\$0.00
342-47000-620	Fiscal Agent s Fees	\$0.00	\$495.00	-\$495.00	\$0.00
342-47000-621	Bond issuance costs	\$0.00	\$0.00	\$0.00	\$0.00
342-47000-900	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)		\$0.00	\$75,085.40	-\$75,085.40	\$0.00
342 TIF #1-4 2020C--THE LODGE		\$0.00	\$75,085.40	-\$75,085.40	\$0.00
360 TIF #1-3 PINEBROOK					
47000 Debt Service (GENERAL)					
360-47000-300	Professional Srvs	\$0.00	\$1,000.00	-\$1,000.00	\$0.00
360-47000-301	Auditing and Acct g Servi	\$0.00	\$0.00	\$0.00	\$0.00
360-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)		\$0.00	\$1,000.00	-\$1,000.00	\$0.00
360 TIF #1-3 PINEBROOK		\$0.00	\$1,000.00	-\$1,000.00	\$0.00
361 PANKRATZ LAND-DEBT SERV					
47000 Debt Service (GENERAL)					
361-47000-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00

CITY OF MOUNTAIN LAKE Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
361-47000-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
361-47000-602	Other Long-Term Oblig P	\$0.00	\$0.00	\$0.00	\$0.00
361-47000-611	Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00
361-47000-620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00
361-47000-621	Bond issuance costs	\$0.00	\$0.00	\$0.00	\$0.00
361-47000-720	Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00
47000	Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
361	PANKRATZ LAND-DEBT SERV	\$0.00	\$0.00	\$0.00	\$0.00
385	ML COMM PARK-DEBT SERV INFRAS				
43160	Street Lighting				
385-43160-602	Other Long-Term Oblig P	\$20,000.00	\$20,000.00	\$0.00	\$25,000.00
385-43160-611	Bond Interest	\$3,200.00	\$3,200.00	\$0.00	\$2,750.00
385-43160-620	Fiscal Agent s Fees	\$0.00	\$247.50	-\$247.50	\$0.00
43160	Street Lighting	\$23,200.00	\$23,447.50	-\$247.50	\$27,750.00
47000	Debt Service (GENERAL)				
385-47000-430	Miscellaneous	\$0.00	\$500.00	-\$500.00	\$0.00
385-47000-602	Other Long-Term Oblig P	\$70,000.00	\$70,000.00	\$0.00	\$70,000.00
385-47000-611	Bond Interest	\$72,850.00	\$72,850.00	\$0.00	\$71,450.00
385-47000-620	Fiscal Agent s Fees	\$0.00	\$247.50	-\$247.50	\$0.00
47000	Debt Service (GENERAL)	\$142,850.00	\$143,597.50	-\$747.50	\$141,450.00
385	ML COMM PARK-DEBT SERV INFRAS	\$166,050.00	\$167,045.00	-\$995.00	\$169,200.00
415	TIF#1-7 MILK SPECIALTIES				
46300	Redevelopment (GENERAL)				
415-46300-301	Auditing and Acct g Servi	\$0.00	\$1,000.00	-\$1,000.00	\$0.00
46300	Redevelopment (GENERAL)	\$0.00	\$1,000.00	-\$1,000.00	\$0.00
415	TIF#1-7 MILK SPECIALTIES	\$0.00	\$1,000.00	-\$1,000.00	\$0.00
422	EMERGENCY SERVICES				
42280	Fire Stations and Bldgs				
422-42280-300	Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00
422-42280-303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00
422-42280-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
422-42280-434	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
42280	Fire Stations and Bldgs	\$0.00	\$0.00	\$0.00	\$0.00
422	EMERGENCY SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
450	DOWNTOWN-PROJECT TIF #1-8				
46300	Redevelopment (GENERAL)				
450-46300-300	Professional Srvs	\$0.00	\$1,000.00	-\$1,000.00	\$0.00
450-46300-301	Auditing and Acct g Servi	\$0.00	\$0.00	\$0.00	\$0.00
450-46300-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
450-46300-434	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
46300	Redevelopment (GENERAL)	\$0.00	\$1,000.00	-\$1,000.00	\$0.00
450	DOWNTOWN-PROJECT TIF #1-8	\$0.00	\$1,000.00	-\$1,000.00	\$0.00
460	PANKRATZ LAND PURCHASE				
46300	Redevelopment (GENERAL)				
460-46300-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
460-46300-434	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
46300	Redevelopment (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
460	PANKRATZ LAND PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00
470	T.I.F. #1 HOSPITAL PROJECT FND				
49000	Miscellaneous (GENERAL)				
470-49000-300	Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00
470-49000-301	Auditing and Acct g Servi	\$0.00	\$0.00	\$0.00	\$0.00
470-49000-430	Miscellaneous	\$0.00	\$71,617.77	-\$71,617.77	\$0.00
49000	Miscellaneous (GENERAL)	\$0.00	\$71,617.77	-\$71,617.77	\$0.00
470	T.I.F. #1 HOSPITAL PROJECT FND	\$0.00	\$71,617.77	-\$71,617.77	\$0.00
485	ML COMM PARK-INFRASTRUCTURE				
43160	Street Lighting				
485-43160-434	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
43160	Street Lighting	\$0.00	\$0.00	\$0.00	\$0.00
46300	Redevelopment (GENERAL)				
485-46300-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
485-46300-434	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
485-46300-611	Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00
485-46300-621	Bond issuance costs	\$0.00	\$0.00	\$0.00	\$0.00
46300	Redevelopment (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
47000	Debt Service (GENERAL)				
485-47000-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
47000	Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
485	ML COMM PARK-INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
501	CAPITAL OUTLAY REVOLVING FUND				
47000	Debt Service (GENERAL)				
501-47000-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
47000	Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00
501	CAPITAL OUTLAY REVOLVING FUND	\$0.00	\$0.00	\$0.00	\$0.00
507	LAKE COMMISSION FUND				
45150	Weed Harvester				
507-45150-100	Wages and Salaries	\$3,850.00	\$0.00	\$3,850.00	\$3,850.00
507-45150-122	FICA	\$300.00	\$0.00	\$300.00	\$300.00
507-45150-151	Worker s Comp Ins Prem	\$500.00	\$0.00	\$500.00	\$500.00
507-45150-212	Motor Fuels	\$600.00	\$0.00	\$600.00	\$600.00
507-45150-360	Insurance (GL &PROP)	\$700.00	\$450.82	\$249.18	\$700.00
507-45150-404	Repairs/Maint Machinery	\$1,500.00	\$940.57	\$559.43	\$1,500.00
507-45150-430	Miscellaneous	\$50.00	\$5,860.00	-\$5,810.00	\$50.00
507-45150-580	Other Equipment	\$0.00	\$78,500.00	-\$78,500.00	\$0.00
45150	Weed Harvester	\$7,500.00	\$85,751.39	-\$78,251.39	\$7,500.00
45210	Walking\Bike Trail				
507-45210-100	Wages and Salaries	\$0.00	\$0.00	\$0.00	\$0.00
507-45210-122	FICA	\$0.00	\$0.00	\$0.00	\$0.00
507-45210-402	Repairs/Maint- Ground	\$0.00	\$28,884.00	-\$28,884.00	\$0.00
507-45210-408	Boardwalk Expense	\$0.00	\$33,870.09	-\$33,870.09	\$0.00
45210	Walking\Bike Trail	\$0.00	\$62,754.09	-\$62,754.09	\$0.00
46103	Lake Commission				
507-46103-100	Wages and Salaries	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-110	Board/Commission Meeti	\$0.00	\$0.00	\$0.00	\$0.00

CITY OF MOUNTAIN LAKE
Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
507-46103-122	FICA	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-200	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-212	Motor Fuels	\$0.00	\$16.50	-\$16.50	\$0.00
507-46103-220	Repair/Maint Supply	\$0.00	\$769.06	-\$769.06	\$0.00
507-46103-303	Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-322	Postage	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-354	Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-361	General Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-362	Property Ins	\$0.00	\$1,179.00	-\$1,179.00	\$1,200.00
507-46103-430	Miscellaneous	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
507-46103-437	KIDS FISHING	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-530	Improvements Other Th	\$4,250.00	\$0.00	\$4,250.00	\$4,250.00
507-46103-540	Heavy Machinery	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
507-46103-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
46103	Lake Commission	\$6,750.00	\$1,964.56	\$4,785.44	\$7,950.00
507	LAKE COMMISSION FUND	\$14,250.00	\$150,470.04	-\$136,220.04	\$15,450.00
521	POLICE DEPT-CAPITAL FUND				
42100	Police Administration				
521-42100-550	Motor Vehicles	\$0.00	\$15,040.29	-\$15,040.29	\$0.00
42100	Police Administration	\$0.00	\$15,040.29	-\$15,040.29	\$0.00
521	POLICE DEPT-CAPITAL FUND	\$0.00	\$15,040.29	-\$15,040.29	\$0.00
607	EDA-4 PLEX FUND 2012A				
46330	Public Housing Projects				
607-46330-301	Auditing and Acct g Servi	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-306	Management Fees	\$0.00	\$1,944.70	-\$2,222.51	\$0.00
607-46330-354	Real Estate Taxes	\$0.00	\$1,718.13	-\$1,718.13	\$0.00
607-46330-362	Property Ins	\$0.00	\$2,292.50	-\$2,292.50	\$0.00
607-46330-380	Elec,Water,Sewer	\$0.00	\$58.16	-\$58.16	\$0.00
607-46330-383	Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-401	Repairs/Maint Buildings	\$0.00	\$1,328.46	-\$1,328.46	\$0.00
607-46330-402	Repairs/Maint- Ground	\$0.00	\$3,125.00	-\$3,125.00	\$0.00
607-46330-425	Depreciation Contrib Ass	\$0.00	\$5,460.00	-\$5,460.00	\$0.00
607-46330-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-530	Improvements Other Th	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-580	Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-602	Other Long-Term Oblig P	\$0.00	\$15,000.00	-\$15,000.00	\$0.00
607-46330-610	Interest	\$0.00	\$1,331.25	-\$1,331.25	\$0.00
607-46330-615	Rent Deposit Interest	\$0.00	\$0.00	\$0.00	\$0.00
607-46330-620	Fiscal Agent s Fees	\$0.00	\$247.50	-\$247.50	\$0.00
607-46330-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
46330	Public Housing Projects	\$0.00	\$32,505.70	-\$32,783.51	\$0.00
47000	Debt Service (GENERAL)				
607-47000-620	Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00
47000	Debt Service (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00

CITY OF MOUNTAIN LAKE Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
607 EDA-4 PLEX FUND 2012A		\$0.00	\$32,505.70	-\$32,783.51	\$0.00
608 EDA--8 PLEX FUND 2012A					
46330 Public Housing Projects					
608-46330-301 Auditing and Acct g Servi		\$0.00	\$0.00	\$0.00	\$0.00
608-46330-306 Management Fees		\$0.00	\$3,888.65	-\$4,444.17	\$0.00
608-46330-354 Real Estate Taxes		\$0.00	\$5,433.78	-\$5,433.78	\$0.00
608-46330-362 Property Ins		\$0.00	\$4,514.50	-\$4,514.50	\$0.00
608-46330-380 Elec,Water,Sewer		\$0.00	\$248.83	-\$248.83	\$0.00
608-46330-383 Gas Utilities		\$0.00	\$36.63	-\$36.63	\$0.00
608-46330-401 Repairs/Maint Buildings		\$0.00	\$13,830.96	-\$13,830.96	\$0.00
608-46330-402 Repairs/Maint- Ground		\$0.00	\$6,208.00	-\$6,208.00	\$0.00
608-46330-425 Depreciation Contrib Ass		\$0.00	\$16,170.00	-\$16,170.00	\$0.00
608-46330-430 Miscellaneous		\$0.00	\$0.00	\$0.00	\$0.00
608-46330-510 Land		\$0.00	\$0.00	\$0.00	\$0.00
608-46330-520 Buildings and Structures		\$0.00	\$0.00	\$0.00	\$0.00
608-46330-530 Improvements Other Th		\$0.00	\$0.00	\$0.00	\$0.00
608-46330-560 Furniture and Fixtures		\$0.00	\$0.00	\$0.00	\$0.00
608-46330-580 Other Equipment		\$0.00	\$0.00	\$0.00	\$0.00
608-46330-602 Other Long-Term Oblig P		\$0.00	\$20,000.00	-\$20,000.00	\$0.00
608-46330-610 Interest		\$0.00	\$6,572.50	-\$6,572.50	\$0.00
608-46330-615 Rent Deposit Interest		\$0.00	\$71.00	-\$71.00	\$0.00
608-46330-620 Fiscal Agent s Fees		\$0.00	\$247.50	-\$247.50	\$0.00
608-46330-700 Transfers		\$0.00	\$0.00	\$0.00	\$0.00
46330 Public Housing Projects		\$0.00	\$77,222.35	-\$77,777.87	\$0.00
47000 Debt Service (GENERAL)					
608-47000-620 Fiscal Agent s Fees		\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service (GENERAL)		\$0.00	\$0.00	\$0.00	\$0.00
608 EDA--8 PLEX FUND 2012A		\$0.00	\$77,222.35	-\$77,777.87	\$0.00
609 EDA-- MASON MANOR					
46330 Public Housing Projects					
609-46330-301 Auditing and Acct g Servi		\$0.00	\$0.00	\$0.00	\$0.00
609-46330-304 Legal Fees		\$0.00	\$0.00	\$0.00	\$0.00
609-46330-306 Management Fees		\$0.00	\$1,944.70	-\$2,222.51	\$0.00
609-46330-354 Real Estate Taxes		\$0.00	\$1,943.00	-\$1,943.00	\$0.00
609-46330-362 Property Ins		\$0.00	\$2,218.00	-\$2,218.00	\$0.00
609-46330-380 Elec,Water,Sewer		\$0.00	\$0.00	\$0.00	\$0.00
609-46330-383 Gas Utilities		\$0.00	\$27.50	-\$27.50	\$0.00
609-46330-401 Repairs/Maint Buildings		\$0.00	\$11,270.98	-\$11,270.98	\$0.00
609-46330-402 Repairs/Maint- Ground		\$0.00	\$2,240.00	-\$2,240.00	\$0.00
609-46330-425 Depreciation Contrib Ass		\$0.00	\$7,210.00	-\$7,210.00	\$0.00
609-46330-430 Miscellaneous		\$0.00	\$0.00	\$0.00	\$0.00
609-46330-434 Project Expense		\$0.00	\$0.00	\$0.00	\$0.00
609-46330-510 Land		\$0.00	\$0.00	\$0.00	\$0.00
609-46330-520 Buildings and Structures		\$0.00	\$0.00	\$0.00	\$0.00
609-46330-560 Furniture and Fixtures		\$0.00	\$0.00	\$0.00	\$0.00
609-46330-602 Other Long-Term Oblig P		\$0.00	\$0.00	\$0.00	\$0.00
609-46330-610 Interest		\$0.00	\$4,932.73	-\$4,932.73	\$0.00
609-46330-615 Rent Deposit Interest		\$0.00	\$29.68	-\$29.68	\$0.00
609-46330-700 Transfers		\$0.00	\$0.00	\$0.00	\$0.00
46330 Public Housing Projects		\$0.00	\$31,816.59	-\$32,094.40	\$0.00

CITY OF MOUNTAIN LAKE Expenditure Guideline-ALL ACCTS

Act Code	Last Dim Descr	2023 Budget	2023 YTD Amt	Balance	2024 Budget
609 EDA--	MASON MANOR	\$0.00	\$31,816.59	-\$32,094.40	\$0.00
610 EDA-MIDWAY ESTATES 2020B					
46330 Public Housing Projects					
610-46330-301	Auditing and Acct g Servi	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-304	Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-306	Management Fees	\$0.00	\$3,888.65	-\$4,444.17	\$0.00
610-46330-354	Real Estate Taxes	\$0.00	\$5,245.00	-\$5,245.00	\$0.00
610-46330-362	Property Ins	\$0.00	\$5,878.00	-\$5,878.00	\$0.00
610-46330-380	Elec,Water,Sewer	\$0.00	\$134.52	-\$134.52	\$0.00
610-46330-383	Gas Utilities	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-401	Repairs/Maint Buildings	\$0.00	\$3,175.21	-\$3,175.21	\$0.00
610-46330-402	Repairs/Maint- Ground	\$0.00	\$4,480.00	-\$4,480.00	\$0.00
610-46330-425	Depreciation Contrib Ass	\$0.00	\$22,900.50	-\$22,900.50	\$0.00
610-46330-430	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-434	Project Expense	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-510	Land	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-520	Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-560	Furniture and Fixtures	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-602	Other Long-Term Oblig P	\$0.00	\$45,000.00	-\$45,000.00	\$0.00
610-46330-610	Interest	\$0.00	\$41,567.50	-\$41,567.50	\$0.00
610-46330-615	Rent Deposit Interest	\$0.00	\$0.00	\$0.00	\$0.00
610-46330-620	Fiscal Agent s Fees	\$0.00	\$495.00	-\$495.00	\$0.00
610-46330-700	Transfers	\$0.00	\$0.00	\$0.00	\$0.00
46330 Public Housing Projects					
		\$0.00	\$132,764.38	-\$133,319.90	\$0.00
610 EDA-MIDWAY ESTATES 2020B					
		\$0.00	\$132,764.38	-\$133,319.90	\$0.00
		\$2,727,501.23	\$3,171,589.15	-\$445,754.58	\$2,933,165.58