

**AGENDA
CITY COUNCIL
WORK SESSION
CITY OF WYOMING, MINNESOTA
JULY 16, 2024
5:30 PM**

CALL TO ORDER:

CALL OF ROLL:

DETERMINATION OF A QUORUM:

PLEDGE OF ALLEGIANCE:

NEW BUSINESS:

1. To discuss preliminary 2025 budget and considerations

ADJOURN

BUDGET MEMO

TO: CITY ADMINISTRATOR
FROM: ABDO FINANCIAL SOLUTIONS, LLC
SUBJECT: COUNCIL WORK SESSION – FIRST DRAFT OF 2025 BUDGET
DATE: 7/16/2024

Introduction

Upon your request, we have summarized some of the key items for consideration in this year's budget.

Budget Format

The 2024 Budget included the Council approved priorities for each department. These will continue to be reviewed and updated as needed in the 2025 budget.

Key items in this year's budget:

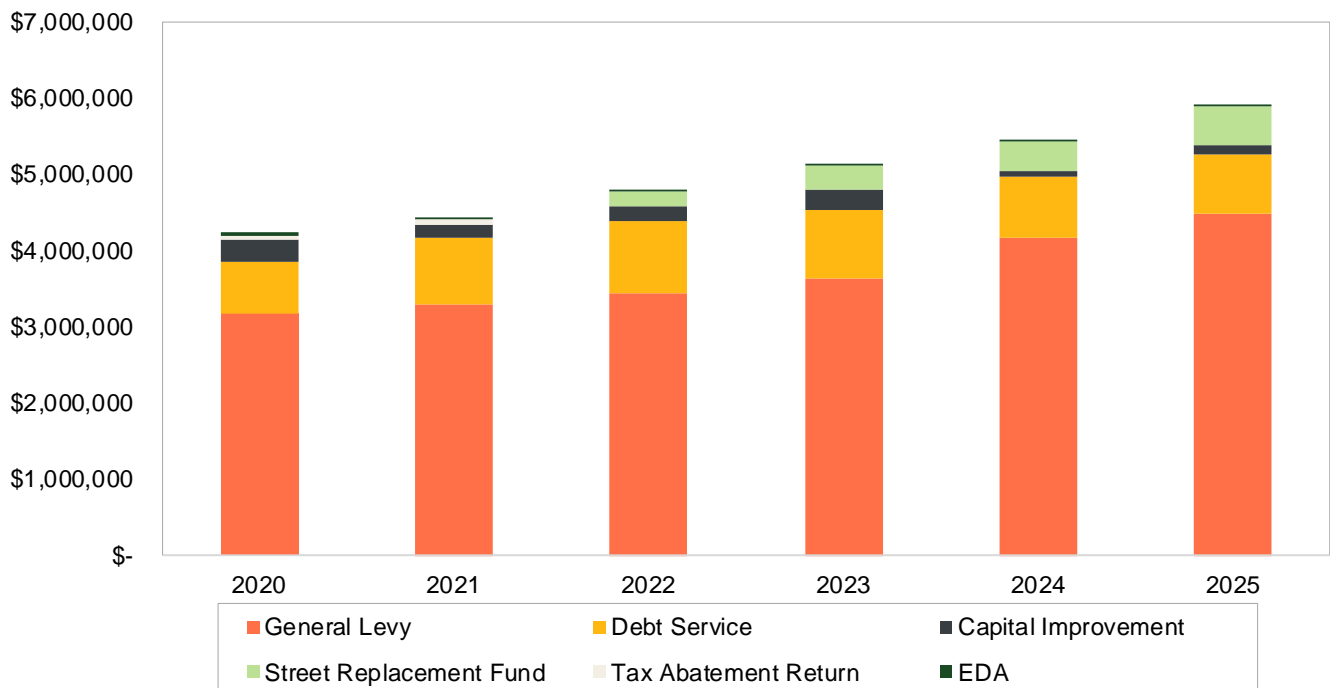
- LGA will increase by approximately \$500 for 2025 for a total of \$388,238.
- As of today, we haven't received the estimated tax capacity amounts from the county.
- The total 2025 tax levy is proposed to increase \$454,164 or 8.33% from 2024.
 - The general levy increased \$320,540 or 7.67%.
 - Factors relating to this increase are explained in this memo under the General Fund Budget Summary section
 - The debt levy decreased by \$21,376 or -2.70%. This is due to the scheduled bond payments and the 2009A GO Bond falling off for 2025.
 - A partial bond payment for the 2024A GO Bond has been added in to keep the levy stable from year to year.
 - The capital levy increased \$155,000 or 32.63%.
 - Capital levies are needed to fund equipment and improvements and details can be found in the City's Long-Term Plan
 - The street replacement levy increased by \$100,000 or 25.00%.
- Staffing
 - Per Utility Rate Study that Erickson Northstar LLC presented approved by City Council in 2023, a new maintenance position has been added. The position is split between the water and sewer fund.
 - All employees are projected to receive a COLA increase of 3% and eligible employees will receive a step increase.
- Based on estimates from the League of Minnesota Cities, we budgeted that same as the 2024 invoices for General Liability Insurance and Workers Compensation.
- We have estimated a 7% to health insurance and is split 50/50 between employer and employee.

Tax Levy Summary

Overall, the property tax levy includes levies for general operations, EDA, capital equipment and improvements, street replacement, and debt service. The 2024 actual and 2025 proposed property tax levies are listed below:

	2024 Levy	Proposed 2025 Levy	Increase (Decrease) from 2024	Percent Change from 2024	Fund #
General Levy	\$ 4,177,339	\$ 4,497,879	\$ 320,540	7.67%	101
EDA Levy	10,000	10,000	-	0%	280
Capital Levy					
Capital Equipment	50,000	100,000	50,000	100.00%	401
Park Development	25,000	30,000	5,000	20.00%	404
Street Replacement	400,000	500,000	100,000	25.00%	408
Total	475,000	630,000	155,000	32.63%	
Debt Levy					
2009A GO Bonds	133,430	-	(133,430)	-100.00%	337
2015A GO Bonds	230,000	233,777	3,777	1.64%	338
2016A GO Bonds	100,813	104,191	3,378	3.35%	339
2018A GO Bonds	104,435	101,599	(2,836)	-2.72%	340
2020A GO Bonds	223,901	224,636	735	0.33%	341
2024A GO Bond	-	107,000	107,000	100.00%	342
Total	792,579	771,203	(21,376)	-2.70%	
Total	\$ 5,454,918	\$ 5,909,082	\$ 454,164	8.33%	
Tax Capacity	\$ 14,397,904	TDB	\$ -	0.00%	

Tax Levy Summary 2020 to 2024 Actual and 2025 Proposed



General Fund Budget Summary

	Actual 2022	Actual 2023	Budget 2024	YTD 6.30.24	Budget 2025	Amount Change
Revenues						
Property taxes	\$ 3,447,010	\$ 3,647,732	\$ 4,177,339	\$ -	\$ 4,497,879	\$ 320,540
Other taxes	88,377	86,674	78,748	57,573	74,400	(4,348)
Licenses and permits	273,309	168,313	154,000	94,630	158,500	4,500
Intergovernmental	320,514	689,024	202,800	16,985	162,500	(40,300)
Charges for services	57,161	56,899	56,000	15,810	54,000	(2,000)
Fines and forfeitures	12,326	9,418	15,000	4,464	10,000	(5,000)
Interest earnings	(9,875)	144,999	25,000	16,408	40,000	15,000
Miscellaneous	22,499	81,568	-	29,362	-	-
Other financing sources	10,552	-	-	-	-	-
Total Revenues	\$ 4,221,873	\$ 4,884,627	\$ 4,708,887	\$ 235,232	\$ 4,997,279	\$ (175,740)

Revenue Key Changes:

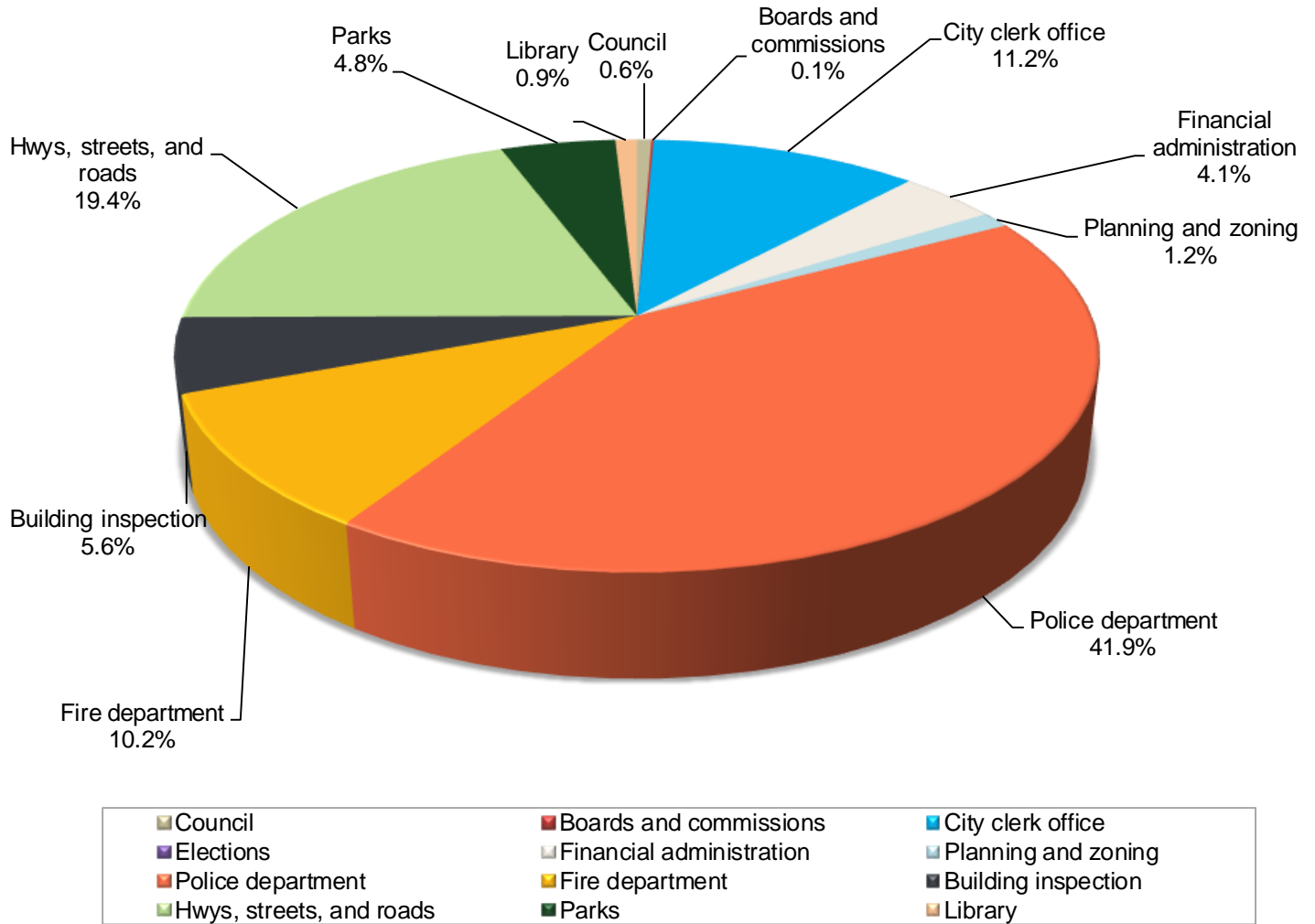
- Property taxes - increase to offset increase in expenditures and decrease in other revenues.
- Intergovernmental – decrease due to the removal of the one-time police state aid income that was budgeted for 2024.
- Interest Earnings- increase due to market values and interest rates.

	Actual 2022	Actual 2023	Budget 2024	YTD 6.30.24	Budget 2025	Amount Change
Expenditures						
Council	\$ 24,391	\$ 24,746	\$ 28,443	\$ 12,320	\$ 26,670	\$ (1,773)
Boards and commissions	5,015	3,597	5,080	1,414	7,060	1,980
City clerk office	419,959	480,988	529,650	301,525	555,551	25,901
Elections	6,599	3,054	13,000	3,895	-	(13,000)
Financial administration	160,447	166,130	192,970	102,996	205,640	12,670
Planning and zoning	61,244	50,119	58,945	22,146	62,215	3,270
Police department	2,074,654	1,562,688	1,952,522	882,106	2,092,242	139,720
Fire department	200	417,789	483,951	155,842	513,776	29,825
Building inspection	208,205	212,104	266,534	102,149	276,408	9,874
Hwys, streets, and roads	797,980	921,752	923,708	463,333	972,362	48,654
Parks	196,431	176,914	208,934	60,440	240,205	31,271
Library	39,755	41,357	45,150	16,545	45,150	-
Transfer out	499,366	128,340	-	-	-	-
Total Expenditures	\$ 4,494,246	\$ 4,189,578	\$ 4,708,887	\$ 2,124,711	\$ 4,997,279	\$ 288,392
Excess Revenues (Expenditures)	\$ (272,373)	\$ 695,049	\$ -	\$ (1,889,479)	\$ -	\$ (464,132)

Expenditure Key Changes:

- City clerk office –
 - Increase in wage and benefits due to COLA and step increases.
 - Increases in network municipal computers, cleaning, and postage.
- Elections – decrease due to no elections in 2025.
- Police Department –
 - Increase in wages and benefits due to COLA and step increases.
 - Added PT Cadet position and ICPEOT positions. ICPEOT position is covered by a grant for the first few months of 2025.
 - Increases in communications of \$3.5k, vehicle maintenance of \$2k, increase in uniforms \$3.5k.
- Fire Department
 - Increase in contracted services of \$3.5k due to increase in price of annual physicals.
 - Increase in vehicle maintenance of \$8k for new tires.
 - Increase in communications of \$2.5k.
- Hwys, streets, and roads
 - Increase in wage and benefits due to COLA and step increases.
 - Increase in repairs and maintenance.
- Parks
 - Increase in wage and benefits due to COLA and step increases.
 - Increase in contracted services due to lawn mowing contract expiring at the end of 2024

General Fund Budget Summary (Continued)



Budget Detail - By Fund

The following financial report is attached:

- Revenues and Expenses for City of Wyoming

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTE BUDGET
Dept 0000						
101-0000-31000	GENERAL PROPERTY TAXES	3,447,010	3,647,732	4,177,339		4,497,879
101-0000-31005	PROPERTY TAXES (DEBT LEVY)					
101-0000-31015	FAIRVIEW PILOT	42,119	38,267	36,748	34,400	34,400
101-0000-31016	POLARIS TAX ABATEMENT					
101-0000-31050	TAX INCREMENTS					
101-0000-32100	BUSINESS LICENSES/PERMITS	10,510	10,345	11,000	1,800	10,500
101-0000-32180	OTHER LICENSES/PERMITS					
101-0000-32210	BUILDING PERMITS	236,148	149,581	125,000	87,145	135,000
101-0000-32220	FEES ETC.	22,248	5,345	8,000	3,705	8,000
101-0000-32240	ANIMAL LICENSES					
101-0000-33150	FEDERAL POLICE GRANTS	6,386		5,000		
101-0000-33160	FEDERAL GRANT FUNDS					
101-0000-33180	FEDERAL GRANTS-CARES					
101-0000-33190	FEDERAL GRANT-ARPA COVID19	148,176	140,082			
101-0000-33400	STATE GRANTS AND AIDS	2,500	3,590	38,000	16,884	2,500
101-0000-33401	LOCAL GOVERNMENT AID					
101-0000-33402	HOMESTEAD CREDIT	3,923	4,098	3,800	101	4,000
101-0000-33404	PERA AID					
101-0000-33423	POLICE STATE AID	86,809	107,987	90,000		90,000
101-0000-33424	FIRE STATE AID	54,798	62,038	56,000		56,000
101-0000-33426	OTHER STATE PUBLIC SAFETY AID	18,153	18,083	5,000		5,000
101-0000-34100	GENERAL GOVERNMENT	(231)				
101-0000-34101	CITY HALL RENT REVENUE					
101-0000-34102	LIBRARY FEES	175			125	
101-0000-34103	SPECIAL EVENT SECURITY	10,443	7,267		1,734	5,000
101-0000-34107	ASSESSMENT SEARCH FEES	225	300	500	75	500
101-0000-34111	ENGINEER FEE					
101-0000-34112	FIRE INSPECTION					
101-0000-34122	STAGECOACH/EASTER - REVENUE					
101-0000-34125	DONATIONS	1,000				
101-0000-34204	PROTECTIVE INSPECTION FEES					
101-0000-34205	PUBLIC SAFETY GRANTS		353,146	5,000		5,000
101-0000-34208	DARE PROGRAM					
101-0000-34215	FIRE DEPARTMENT					
101-0000-34220	POLICE DEPARTMENT	1,500	500	1,500	500	500
101-0000-34230	PARK & RECREATION DEDICATION					
101-0000-34301	STREET, SIDEWALK AND CURB FEES					
101-0000-34302	DRIVEWAY PERMIT	4,403	3,042	10,000	1,980	5,000
101-0000-34780	PARK FEES	2,545	6,455	1,000	260	3,000
101-0000-35000	FINES AND FORFEITS	12,326	9,418	15,000	4,464	10,000
101-0000-36100	SPECIAL ASSESSMENTS					
101-0000-36200	MISCELLANEOUS REVENUES	9,530	2,738		832	
101-0000-36210	INTEREST EARNINGS	(28,120)	134,228	25,000	15,576	40,000
101-0000-36211	INTERFUND LOAN INTEREST	8,715	8,033			
101-0000-36220	RENT	42,273	42,377	53,000	13,116	45,000
101-0000-36240	REIMBURSEMENTS	21,499	81,568		29,362	
101-0000-38050	CABLE TV REVENUES	46,258	48,407	42,000	23,173	40,000
101-0000-38060	STREET UTILITY FRANCHISE FEES					
101-0000-39200	INTERFUND OPERATING TRANSFERS					
101-0000-39203	TRANSFER FROM OTHER FUND					
101-0000-39400	PROCEEDS FROM SALE	10,552				
NET OF REVENUES/APPROPRIATIONS - 0000 -		4,221,873	4,884,627	4,708,887	235,232	4,997,279
Dept 1110 - COUNCIL						
101-1110-41000	SALARIES & WAGES	21,000	21,000	21,000	10,500	21,000
101-1110-41210	PERA	200	200	200	100	200

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTE BUDGET
Dept 1110 - COUNCIL						
101-1110-41220	FICA	1,607	1,608	1,610	803	1,610
101-1110-41500	WORKER S COMP (GENERAL)	309	342	103	126	80
101-1110-42000	SUPPLIES - OFFICE/COPY/COMPUTR	216	34	2,000	11	250
101-1110-42080	TRAINING AND INSTRUCTION	1,029	1,532	3,000	780	3,000
101-1110-44180	UNIFORMS			500		500
101-1110-44330	DUES & SUBSCRIPTIONS	30	30	30		30
NET OF REVENUES/APPROPRIATIONS - 1110 - COUNCIL		(24,391)	(24,746)	(28,443)	(12,320)	(26,670)
Dept 1330 - BOARDS AND COMMISSIONS						
101-1330-41000	SALARIES & WAGES	4,260	3,210	4,440	1,290	6,000
101-1330-41010	FULL TIME - REGULAR	150				
101-1330-41220	FICA	337	246	340	99	460
101-1330-41500	WORKER S COMP (GENERAL)	134	141		25	
101-1330-42080	TRAINING AND INSTRUCTION	134		300		300
101-1330-42100	OPERATING SUPPLIES					300
NET OF REVENUES/APPROPRIATIONS - 1330 - BOARDS AND COM		(5,015)	(3,597)	(5,080)	(1,414)	(7,060)
Dept 1400 - CITY CLERK OFFICE						
101-1400-41010	FULL TIME - REGULAR	187,076	193,637	200,520	91,729	220,780
101-1400-41020	FULL TIME - OVERTIME	4,679				
101-1400-41030	PART TIME EMPLOYEES REGULAR		2,662		1,254	
101-1400-41210	PERA	14,382	14,446	15,040	6,880	16,560
101-1400-41220	FICA	13,530	15,869	15,340	6,610	16,890
101-1400-41300	EMPLOYER PAID IN (GENERAL)	30,041	27,503	30,900	8,985	30,450
101-1400-41310	LIFE INSURANCE	2,186	1,916	2,380	1,342	2,380
101-1400-41400	UNEMPLOYMENT COMP (GENERAL)	849				
101-1400-41500	WORKER S COMP (GENERAL)	2,051	2,633	3,570	2,718	2,761
101-1400-42000	SUPPLIES - OFFICE/COPY/COMPUTR	6,858	8,559	7,000	16,121	7,000
101-1400-42050	SOFTWARE UPGRADES	268		500		
101-1400-42080	TRAINING AND INSTRUCTION	4,482	5,390	8,000	6,998	8,000
101-1400-42090	NETWORK MUNICIPAL COMPUTERS	34,533	45,524	53,700	22,463	55,000
101-1400-42100	OPERATING SUPPLIES	3,006	1,733	6,500	237	6,500
101-1400-42150	COPIER	4,905	4,599	5,000	2,424	5,000
101-1400-42170	CITY NEWSLETTER			3,500		3,500
101-1400-42180	COMPUTER MAINT/REPAIR		1,371	3,500		5,000
101-1400-42270	COVID-19					
101-1400-42310	CONTRACTED SERVICES	30,513	22,711	44,000	8,968	45,000
101-1400-43000	PROFESSIONAL SERVICE (GENERAL)	15	5,035	10,500	67,000	10,500
101-1400-43030	ENGINEERING	26,872	20,956	25,000	14,331	25,000
101-1400-43040	ATTORNEY FEES	21,366	24,665	25,000	10,768	25,000
101-1400-43120	FEE (GOVERNMENT-STATE)	304	325		344	
101-1400-43210	TELEPHONE	2,295	2,324	4,500	1,263	4,500
101-1400-43220	POSTAGE	1,691	2,655	2,750	1,340	3,000
101-1400-43510	LEGAL NOTICE PUBLICATION	822	938	800	132	1,000
101-1400-43600	CLEANING SERVICE	4,312	7,528	7,000	3,722	7,500
101-1400-43610	CLEANING SUPPLIES					
101-1400-43630	GENERAL LIABILITY INSURANCE	(20,397)	27,070	3,800	5,760	3,380
101-1400-43800	UTILITIES-GAS/ELEC/SEWER/WATER	9,863	8,300	12,500	4,486	12,500
101-1400-43840	REFUSE	1,545	25	1,750		1,750
101-1400-44010	REPAIRS & MAINT. - BUILDINGS	531	2,556	5,000	927	5,000
101-1400-44180	UNIFORMS	196	482	600		600
101-1400-44290	REIMBURSEMENTS & REFUNDS		25		2,010	
101-1400-44330	DUES & SUBSCRIPTIONS	31,185	29,551	31,000	12,038	31,000
101-1400-49500	CONTINGENCY (LGA)					
NET OF REVENUES/APPROPRIATIONS - 1400 - CITY CLERK OFF		(419,959)	(480,988)	(529,650)	(300,850)	(555,551)

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 1410 - ELECTIONS							
101-1410-41000	SALARIES & WAGES	5,332		11,000	2,833		
101-1410-41210	PERA	10					
101-1410-41220	FICA	7					
101-1410-41300	EMPLOYER PAID IN (GENERAL)						
101-1410-42100	OPERATING SUPPLIES	1,100	3,054	1,500	975		
101-1410-43310	TRAVEL EXPENSES	150		500	87		
NET OF REVENUES/APPROPRIATIONS - 1410 - ELECTIONS		(6,599)	(3,054)	(13,000)	(3,895)		
Dept 1500 - FINANCIAL ADMINISTRATION							
101-1500-41010	FULL TIME - REGULAR	32,712	33,321	34,740	15,336		37,660
101-1500-41020	FULL TIME - OVERTIME						
101-1500-41210	PERA	2,453	2,499	2,610	1,150		2,820
101-1500-41220	FICA	2,069	2,072	2,660	968		2,880
101-1500-41300	EMPLOYER PAID IN (GENERAL)	11,160	12,366	12,660	5,001		12,480
101-1500-41310	LIFE INSURANCE			250			250
101-1500-41320	PCORI TAX	112	108				
101-1500-41500	WORKER S COMP (GENERAL)	419	492		81		
101-1500-42080	TRAINING AND INSTRUCTION	191	176	300	86		300
101-1500-43000	PROFESSIONAL SERVICE (GENERAL)	66,779	74,293	93,500	42,962		101,000
101-1500-43010	AUDITING AND ACCOUNTING	42,000	38,300	43,500	34,400		45,000
101-1500-43510	LEGAL NOTICE PUBLICATION	482	270	250	595		750
101-1500-44330	DUES & SUBSCRIPTIONS	2,070	2,233	2,500	2,417		2,500
101-1500-47140	TAX ABATEMENT						
NET OF REVENUES/APPROPRIATIONS - 1500 - FINANCIAL ADMI		(160,447)	(166,130)	(192,970)	(102,996)		(205,640)
Dept 1910 - PLANNING AND ZONING							
101-1910-41010	FULL TIME - REGULAR	30,229	31,138	32,910	14,333		35,180
101-1910-41210	PERA	2,267	2,335	2,470	1,075		2,640
101-1910-41220	FICA	1,970	2,008	2,520	942		2,690
101-1910-41300	EMPLOYER PAID IN (GENERAL)	8,163	9,014	9,240	3,001		9,250
101-1910-41310	LIFE INSURANCE	785	741	430	494		430
101-1910-41500	WORKER S COMP (GENERAL)	327	387		63		
101-1910-42310	CONTRACTED SERVICES	3,575	1,902	4,725	835		4,725
101-1910-43030	ENGINEERING	3,115	1,870	1,600			2,000
101-1910-43040	ATTORNEY FEES	5	544	750	734		1,000
101-1910-43120	FEE (GOVERNMENT-STATE)						
101-1910-43150	PLANNER (COMP PLAN)	10,702		3,000	652		3,000
101-1910-43510	LEGAL NOTICE PUBLICATION	39	180	250			250
101-1910-43540	OTHER PRINTING & BINDING	67		1,050	17		1,050
NET OF REVENUES/APPROPRIATIONS - 1910 - PLANNING AND Z		(61,244)	(50,119)	(58,945)	(22,146)		(62,215)
Dept 2000 - PUBLIC SAFETY							
101-2000-33427-PSAID	OTHER STATE PUBLIC SAFETY AID				112,647		
NET OF REVENUES/APPROPRIATIONS - 2000 - PUBLIC SAFETY					(112,647)		
Dept 2110 - POLICE DEPARTMENT							
101-2110-41010	FULL TIME - REGULAR	951,209	879,886	1,018,540	371,400		1,075,380
101-2110-41020	FULL TIME - OVERTIME	35,197	51,455	20,000	28,247		20,000
101-2110-41030	PART TIME EMPLOYEES REGULAR		4,547	30,320	256		6,740
101-2110-41040	POLICE O.T. - PARTTIME						
101-2110-41050	NIGHT DIFFERENTIAL	1,547	1,391	3,290	646		2,500
101-2110-41060	POLICE O.T. - GRANT	5,438	964	8,000			8,000
101-2110-41070	POLICE O.T. - COURT	596	732	4,000	292		4,000
101-2110-41080	FIRE WAGES	218,918					
101-2110-41090	OVERTIME-SPECIAL EVENT SECURITY		2,838		656		

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 REQUESTED BUDGET
Dept 2110 - POLICE DEPARTMENT						
101-2110-41100	HOLIDAY	9,725	7,827	34,870	2,941	73,470
101-2110-41210	PERA	170,772	148,145	181,890	66,363	194,060
101-2110-41220	FICA	33,258	19,838	24,830	8,462	30,490
101-2110-41240	FIRE PENSION CONTRIBUTIONS	62,198				
101-2110-41300	EMPLOYER PAID IN (GENERAL)	133,094	128,313	144,450	45,307	224,790
101-2110-41310	LIFE INSURANCE	9,155	7,534	6,360	5,031	7,650
101-2110-41400	UNEMPLOYMENT COMP (GENERAL)	772			2,041	
101-2110-41500	WORKER S COMP (GENERAL)	61,891	78,012	105,856	76,152	77,425
101-2110-42000	SUPPLIES - OFFICE/COPY/COMPUTR	4,208	4,199	3,200	2,025	3,500
101-2110-42070	RECRUITMENT		82	3,000	1,317	3,000
101-2110-42080	TRAINING AND INSTRUCTION	29,414	16,093	29,600	4,721	29,600
101-2110-42100	OPERATING SUPPLIES	17,667	7,593	12,000	2,586	12,000
101-2110-42110	MEDICAL SUPPLIES AND EQUIPMENT			3,500	25	800
101-2110-42120	MOTOR FUELS	51,119	33,432	46,000	14,182	42,000
101-2110-42200	COMPLIANCE CHECKS			250		250
101-2110-42230	CRIME PREVENTION	2,048	1,670	4,000	453	4,000
101-2110-42240	MAINTENANCE CONTRACTS	26,256	25,642	65,610	763	65,610
101-2110-42300	SAFETY EQUIPMENT	14,184	140			
101-2110-42310	CONTRACTED SERVICES	15,780	7,393	12,945	7,423	11,245
101-2110-42350	RESERVES	926	1,033	5,000		5,000
101-2110-43000	PROFESSIONAL SERVICE (GENERAL)	1,869	1,511	2,550	2,375	2,550
101-2110-43010	AUDITING AND ACCOUNTING		2,551	2,000		2,800
101-2110-43040	ATTORNEY FEES	793	3,761	2,000	936	4,000
101-2110-43200	COMMUNICATIONS (GENERAL)	31,318	18,683	28,500	5,639	32,000
101-2110-43210	TELEPHONE	3,629	4,877	4,500	2,460	5,000
101-2110-43220	POSTAGE	2,855	1,278	2,500	936	2,500
101-2110-43600	CLEANING SERVICE	4,199	4,316	4,341	2,231	4,341
101-2110-43630	GENERAL LIABILITY INSURANCE	74,559	26,806	47,130	65,869	38,780
101-2110-43700	INSPECTIONS	5,710				
101-2110-43800	UTILITIES-GAS/ELEC/SEWER/WATER	11,822	10,668	15,000	4,360	15,000
101-2110-43840	REFUSE	25	30	100		100
101-2110-43900	VEHICLE MAINTENANCE	37,663	16,479	18,000	16,945	20,000
101-2110-43910	SPECIAL PROJECTS	8,246	5,000			
101-2110-44010	REPAIRS & MAINT. - BUILDINGS	3,092	846	2,000	1,547	2,000
101-2110-44040	REPAIRS & MAINT. - EQUIPMENT		388	1,600		1,600
101-2110-44080	UNIFORMS	9,146	5,850	10,500	9,001	14,000
101-2110-44330	DUES & SUBSCRIPTIONS	4,575	7,882	4,970	4,627	5,000
101-2110-44350	WELLNESS		3,115	12,120	1,997	12,500
101-2110-44360	INVESTIGATIONS	2,747	2,529	3,700	2,744	3,700
101-2110-44370	COLLABORATIVE PARTNERSHIPS		6,746	5,500		5,500
101-2110-45800	OTHER EQUIPMENT	17,034	10,613	18,000	7,178	19,361
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPARTM		(2,074,654)	(1,562,688)	(1,952,522)	(770,134)	(2,092,242)
Dept 2200 - FIRE DEPARTMENT						
101-2200-41080	FIRE WAGES		201,317	206,980	70,089	210,720
101-2200-41210	PERA		11,087	14,430	5,612	15,070
101-2200-41220	FICA		11,146	11,230	3,386	11,290
101-2200-41240	FIRE PENSION CONTRIBUTIONS		67,238	56,000		56,000
101-2200-41300	EMPLOYER PAID IN (GENERAL)		8,246	19,000	1,510	41,370
101-2200-41310	LIFE INSURANCE			1,000		1,000
101-2200-41500	WORKER S COMP (GENERAL)		16,230	22,081	14,588	17,378
101-2200-42000	SUPPLIES - OFFICE/COPY/COMPUTR			800		
101-2200-42070	RECRUITMENT			500		2,500
101-2200-42080	TRAINING AND INSTRUCTION		7,327	12,000	4,119	12,000
101-2200-42100	OPERATING SUPPLIES		6,162	7,000	3,017	7,000
101-2200-42110	MEDICAL SUPPLIES AND EQUIPMENT			3,000	1,041	3,000

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTE BUDGET
Dept 2200 - FIRE DEPARTMENT						
101-2200-42120	MOTOR FUELS		7,149	10,000	2,122	8,000
101-2200-42200	COMPLIANCE CHECKS					
101-2200-42230	CRIME PREVENTION					
101-2200-42240	MAINTENANCE CONTRACTS			650		650
101-2200-42300	SAFETY EQUIPMENT		26,920	18,000	11,609	26,000
101-2200-42310	CONTRACTED SERVICES		4,362	8,850	7,816	12,510
101-2200-43000	PROFESSIONAL SERVICE (GENERAL)		874	4,500		4,500
101-2200-43010	AUDITING AND ACCOUNTING			500		
101-2200-43040	ATTORNEY FEES		404	500	90	500
101-2200-43200	COMMUNICATIONS (GENERAL)		10,213	13,600	1,432	16,000
101-2200-43630	GENERAL LIABILITY INSURANCE			10,680		9,220
101-2200-43700	INSPECTIONS		10,547	12,000		12,000
101-2200-43900	VEHICLE MAINTENANCE		22,550	17,000	5,255	25,000
101-2200-43910	SPECIAL PROJECTS					
101-2200-44010	REPAIRS & MAINT. - BUILDINGS		2,432	1,500	2,944	2,200
101-2200-44040	REPAIRS & MAINT. - EQUIPMENT		471	3,000		3,000
101-2200-44080	UNIFORMS		2,824	5,500	188	5,500
101-2200-44330	DUES & SUBSCRIPTIONS	200	290	800	200	800
101-2200-44350	WELLNESS			500		500
101-2200-44360	INVESTIGATIONS					
101-2200-44370	COLLABORATIVE PARTNERSHIPS					
101-2200-45800	OTHER EQUIPMENT					
				22,350	20,824	10,068
NET OF REVENUES/APPROPRIATIONS - 2200 - FIRE DEPARTMEN		(200)	(417,789)	(483,951)	(155,842)	(513,776)
Dept 2400 - BUILDING INSPECTION						
101-2400-41010	FULL TIME - REGULAR	123,005	132,474	161,960	61,984	179,410
101-2400-41210	PERA	9,225	9,667	12,150	4,649	13,460
101-2400-41220	FICA	8,300	8,809	12,390	4,426	13,730
101-2400-41300	EMPLOYER PAID IN (GENERAL)	26,505	28,664	34,550	10,295	34,370
101-2400-41310	LIFE INSURANCE	1,545	1,460	1,640	1,022	1,640
101-2400-41500	WORKER S COMP (GENERAL)	884	1,191	1,614	1,504	1,578
101-2400-42000	SUPPLIES - OFFICE/COPY/COMPUTR	4,931	135	6,400	817	2,000
101-2400-42050	SOFTWARE UPGRADES	17,600		1,000	305	1,000
101-2400-42080	TRAINING AND INSTRUCTION	2,410	10,399	7,350	380	2,000
101-2400-42100	OPERATING SUPPLIES	2,642	561	2,100	274	2,100
101-2400-42120	MOTOR FUELS	1,737	1,031	1,750	413	1,750
101-2400-42310	CONTRACTED SERVICES	329		2,000	222	2,000
101-2400-43030	ENGINEERING			250		300
101-2400-43040	ATTORNEY FEES			750		300
101-2400-43210	TELEPHONE	912	993	1,100	414	1,200
101-2400-43220	POSTAGE	169	245	800	222	800
101-2400-43310	TRAVEL EXPENSES	931	1,546	4,700	1,337	2,000
101-2400-43630	GENERAL LIABILITY INSURANCE	3,488	3,612	2,630	4,683	2,270
101-2400-43900	VEHICLE MAINTENANCE	131	4,045	4,500	2,396	6,000
101-2400-44180	UNIFORMS	578	960	1,000		1,000
101-2400-44330	DUES & SUBSCRIPTIONS	2,883	6,312	5,900	6,806	7,500
NET OF REVENUES/APPROPRIATIONS - 2400 - BUILDING INSPE		(208,205)	(212,104)	(266,534)	(102,149)	(276,408)
Dept 3100 - HWYS, STREETS, AND ROADS						
101-3100-41010	FULL TIME - REGULAR	239,907	315,902	337,910	136,079	367,540
101-3100-41020	FULL TIME - OVERTIME	6,847	7,996	14,000	4,281	14,000
101-3100-41030	PART TIME EMPLOYEES REGULAR		4,083	10,690	1,359	10,690
101-3100-41210	PERA	18,506	23,896	27,190	9,671	29,420
101-3100-41220	FICA	18,276	23,663	27,740	10,151	30,010
101-3100-41300	EMPLOYER PAID IN (GENERAL)	61,276	83,931	80,390	24,521	79,240
101-3100-41310	LIFE INSURANCE	2,983	3,138	2,660	2,159	2,660

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTE BUDGET
Dept 3100 - HWYS, STREETS, AND ROADS						
101-3100-41500	WORKER S COMP (GENERAL)	28,729	34,724	34,878	29,471	28,892
101-3100-42000	SUPPLIES - OFFICE/COPY/COMPUTR	1,169	1,611	1,200	1,659	2,000
101-3100-42050	SOFTWARE UPGRADES	3,495	3,236	7,500	1,839	7,500
101-3100-42080	TRAINING AND INSTRUCTION	944	56	1,000	2,682	6,000
101-3100-42100	OPERATING SUPPLIES	3,447	3,571	3,000	4,705	5,000
101-3100-42120	MOTOR FUELS	25,356	23,511	27,000	5,889	25,000
101-3100-42130	CULVERTS					
101-3100-42190	SEASONAL ACTIVITIES					
101-3100-42250	LANDSCAPING MATERIALS	1,197	1,389	1,500	131	2,000
101-3100-42260	SIGN MATERIAL/REPLACEMENT	3,952	5,758	5,000	1,429	5,000
101-3100-42300	SAFETY EQUIPMENT	5,531	3,426	5,000	6,034	6,000
101-3100-42310	CONTRACTED SERVICES	16,538	21,027	8,000	7,161	8,000
101-3100-42400	SMALL TOOLS/MINOR EQUIPMENT	9,948	9,855	10,000	3,709	10,000
101-3100-42910	EQUIPMENT REPAIR		374		732	10,000
101-3100-43000	PROFESSIONAL SERVICE (GENERAL)					
101-3100-43030	ENGINEERING	3,472	1,761		884	
101-3100-43040	ATTORNEY FEES					
101-3100-43060	PERSONNEL TESTING	788	619	1,200	2,213	2,500
101-3100-43090	HAZARDOUS WASTE DISPOSAL					
101-3100-43120	FEE (GOVERNMENT-STATE)	10	10		10	
101-3100-43210	TELEPHONE	1,019	787	1,200	527	1,200
101-3100-43520	GENERAL NOTICE PUBLICATION			2,700		2,700
101-3100-43630	GENERAL LIABILITY INSURANCE	19,745	9,050	16,950	25,233	15,010
101-3100-43800	UTILITIES-GAS/ELEC/SEWER/WATER	26,952	30,080	29,000	10,395	29,000
101-3100-43840	REFUSE	1,401	1,566	1,500	702	1,500
101-3100-43860	STREET LIGHTS	89,104	79,715	90,000	25,947	90,000
101-3100-43900	VEHICLE MAINTENANCE	1,318			7,851	10,000
101-3100-44010	REPAIRS & MAINT. - BUILDINGS	7,689	9,391	9,000	2,872	9,000
101-3100-44030	REP & MAIN. - OTHER THAN BLDGS					
101-3100-44040	REPAIRS & MAINT. - EQUIPMENT	88,029	55,882	48,000	81,014	48,000
101-3100-44100	RENTALS (EQUIPMENT)	5,828	6,716	6,000	3,968	
101-3100-44180	UNIFORMS	6,674	4,489	6,500	3,072	6,500
101-3100-44330	DUES & SUBSCRIPTIONS	1,035	2,076	2,000	2,871	3,000
101-3100-44400	SALT & SAND	50,507	47,375	50,000	33,085	50,000
101-3100-44410	STREET MAINT MATERIALS	46,308	101,088	55,000	9,027	55,000
101-3100-45800	OTHER EQUIPMENT					
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREETS,		(797,980)	(921,752)	(923,708)	(463,333)	(972,362)
Dept 3160 - Street Lighting						
101-3160-43800	UTILITIES-GAS/ELEC/SEWER/WATER					
NET OF REVENUES/APPROPRIATIONS - 3160 - Street Lightin						
Dept 5200 - PARKS						
101-5200-41010	FULL TIME - REGULAR	39,462	12,290	38,060	6,663	42,580
101-5200-41020	FULL TIME - OVERTIME	2,994	2,508	1,000	1,950	2,000
101-5200-41030	PART TIME EMPLOYEES REGULAR	843	7,084	18,220	2,590	17,590
101-5200-41210	PERA	2,742	1,084	3,730	622	4,150
101-5200-41220	FICA	3,389	1,136	4,380	837	4,760
101-5200-41300	EMPLOYER PAID IN (GENERAL)	8,074	4,081	9,370	1,434	9,240
101-5200-41310	LIFE INSURANCE			300		300
101-5200-41500	WORKER S COMP (GENERAL)	8,136	9,141	4,484	3,752	2,625
101-5200-42080	TRAINING AND INSTRUCTION	456	711	2,500	1,389	2,500
101-5200-42100	OPERATING SUPPLIES	1,151	1,038	1,250	1,328	1,250
101-5200-42120	MOTOR FUELS	1,062	725	2,500	144	2,500
101-5200-42190	SEASONAL ACTIVITIES	1,765	4,906	2,000	280	2,000
101-5200-42250	LANDSCAPING MATERIALS	1,825	1,671	2,000	4,167	3,000

BUDGET REPORT FOR CITY OF WYOMING
 Fund: 101 GENERAL FUND
 Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTE BUDGET
Dept 5200 - PARKS						
101-5200-42310	CONTRACTED SERVICES	41,811	60,679	50,000	12,175	76,000
101-5200-42400	SMALL TOOLS/MINOR EQUIPMENT	1,291	2,893	2,500	87	2,500
101-5200-42600	TRAIL MAINTENANCE		2,827	2,500		2,500
101-5200-42910	EQUIPMENT REPAIR					1,000
101-5200-43210	TELEPHONE					
101-5200-43520	GENERAL NOTICE PUBLICATION					
101-5200-43630	GENERAL LIABILITY INSURANCE	13,590	9,228	7,340	10,443	6,910
101-5200-43800	UTILITIES-GAS/ELEC/SEWER/WATER	4,030	3,296	4,500	1,038	4,500
101-5200-43840	REFUSE	1,675	3,537	1,800	1,543	1,800
101-5200-43900	VEHICLE MAINTENANCE					
101-5200-44010	REPAIRS & MAINT. - BUILDINGS	8,607	4,357	6,000	898	6,000
101-5200-44030	REP & MAIN. - OTHER THAN BLDGS					22,000
101-5200-44040	REPAIRS & MAINT. - EQUIPMENT	23,987	27,019	22,000	2,020	7,500
101-5200-44050	SATALLITE RENTAL	9,025	9,775	7,500	5,244	
101-5200-44180	UNIFORMS					
101-5200-44760	TREE PLANTING	20,516	6,928	15,000	1,836	15,000
101-5200-49000	2004 CHEVY PICKUP					
101-5200-49120	POLARIS RANGER					
101-5200-49220	DUMPSTER TRAILER					
NET OF REVENUES/APPROPRIATIONS - 5200 - PARKS		(196,431)	(176,914)	(208,934)	(60,440)	(240,205)
Dept 5500 - LIBRARY						
101-5500-41210	PERA					
101-5500-41220	FICA					
101-5500-41300	EMPLOYER PAID IN (GENERAL)					
101-5500-42100	OPERATING SUPPLIES					
101-5500-43600	CLEANING SERVICE	15,161	15,161	19,000	7,580	19,000
101-5500-43800	UTILITIES-GAS/ELEC/SEWER/WATER	24,400	25,996	23,000	8,437	23,000
101-5500-43840	REFUSE	194	200	150	87	150
101-5500-44010	REPAIRS & MAINT. - BUILDINGS			3,000	441	3,000
NET OF REVENUES/APPROPRIATIONS - 5500 - LIBRARY		(39,755)	(41,357)	(45,150)	(16,545)	(45,150)
Dept 9360 - TRANSFER OUT						
101-9360-47210	TRANSFER	499,366	128,340			
NET OF REVENUES/APPROPRIATIONS - 9360 - TRANSFER OUT		(499,366)	(128,340)			
ESTIMATED REVENUES - FUND 101		4,221,873	4,884,627	4,708,887	235,232	4,997,279
APPROPRIATIONS - FUND 101		4,494,246	4,189,578	4,708,887	2,124,711	4,997,279
NET OF REVENUES/APPROPRIATIONS - FUND 101		(272,373)	695,049		(1,889,479)	
BEGINNING FUND BALANCE		2,674,065	2,403,694	3,098,749	3,098,749	1,209,270
FUND BALANCE ADJUSTMENTS		1,998				
ENDING FUND BALANCE		2,403,690	3,098,743	3,098,749	1,209,270	1,209,270

BUDGET REPORT FOR CITY OF WYOMING
 Fund: 201 POLICE FORFEITURE
 Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
201-0000-36200	MISCELLANEOUS REVENUES					
201-0000-36210	INTEREST EARNINGS	(461)	754	370	24	469
201-0000-39400	PROCEEDS FROM SALE	1,688	72	10,000	1,680	10,000
NET OF REVENUES/APPROPRIATIONS - 0000 -		1,227	826	10,370	1,704	10,469
Dept 2110 - POLICE DEPARTMENT						
201-2110-42000	SUPPLIES - OFFICE/COPY/COMPUTR					
201-2110-42100	OPERATING SUPPLIES	600	18	436	609	445
201-2110-42300	SAFETY EQUIPMENT					
201-2110-43040	ATTORNEY FEES					
201-2110-44290	REIMBURSEMENTS & REFUNDS					
201-2110-45800	OTHER EQUIPMENT					
201-2110-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPARTM		(600)	(18)	(436)	(609)	(445)
ESTIMATED REVENUES - FUND 201		1,227	826	10,370	1,704	10,469
APPROPRIATIONS - FUND 201		600	18	436	609	445
NET OF REVENUES/APPROPRIATIONS - FUND 201		627	808	9,934	1,095	10,024
BEGINNING FUND BALANCE		17,402	18,030	18,838	18,838	19,933
ENDING FUND BALANCE		18,029	18,838	28,772	19,933	29,957

BUDGET REPORT FOR CITY OF WYOMING
 Fund: 202 POLICE IMPOUNDS & TOWS
 Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
202-0000-32220	FEES ETC.	12,437	8,200		3,329	
202-0000-36210	INTEREST EARNINGS	(471)	991	219	34	250
202-0000-39400	PROCEEDS FROM SALE	4,822	3,310	12,239	343	12,484
NET OF REVENUES/APPROPRIATIONS - 0000 -		16,788	12,501	12,458	3,706	12,734
Dept 2110 - POLICE DEPARTMENT						
202-2110-42100	OPERATING SUPPLIES				2,998	
202-2110-42310	CONTRACTED SERVICES	10,052	9,010	9,363	2,521	9,831
202-2110-43000	PROFESSIONAL SERVICE (GENERAL)	152				
202-2110-45800	OTHER EQUIPMENT					
202-2110-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPARTM		(10,204)	(9,010)	(9,363)	(5,519)	(9,831)
ESTIMATED REVENUES - FUND 202		16,788	12,501	12,458	3,706	12,734
APPROPRIATIONS - FUND 202		10,204	9,010	9,363	5,519	9,831
NET OF REVENUES/APPROPRIATIONS - FUND 202		6,584	3,491	3,095	(1,813)	2,903
BEGINNING FUND BALANCE		15,906	22,490	25,980	25,980	24,167
ENDING FUND BALANCE		22,490	25,981	29,075	24,167	27,070

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
205-0000-34220	POLICE DEPARTMENT	793	2,500		700	
205-0000-36210	INTEREST EARNINGS	(170)	302		10	
NET OF REVENUES/APPROPRIATIONS - 0000 -		623	2,802		710	
Dept 2110 - POLICE DEPARTMENT						
205-2110-42100	OPERATING SUPPLIES	1,706	103		88	
205-2110-42230	CRIME PREVENTION		430			
205-2110-45800	OTHER EQUIPMENT					
205-2110-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPARTM		(1,706)	(533)		(88)	
ESTIMATED REVENUES - FUND 205		623	2,802		710	
APPROPRIATIONS - FUND 205		1,706	533		88	
NET OF REVENUES/APPROPRIATIONS - FUND 205		(1,083)	2,269		622	
BEGINNING FUND BALANCE		6,975	5,892	8,161	8,161	8,783
ENDING FUND BALANCE		5,892	8,161	8,161	8,783	8,783

BUDGET REPORT FOR CITY OF WYOMING
 Fund: 206 ADMINISTRATIVE FINE
 Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
206-0000-32220	FEES ETC.	1,500	3,540		(320)		
206-0000-36210	INTEREST EARNINGS	(37)	110		4		
NET OF REVENUES/APPROPRIATIONS - 0000 -		1,463	3,650		(316)		
Dept 2110 - POLICE DEPARTMENT							
206-2110-42100	OPERATING SUPPLIES	1,500			4,180		
206-2110-47210	TRANSFER						
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPARTM		(1,500)			(4,180)		
ESTIMATED REVENUES - FUND 206		1,463	3,650		(316)		
APPROPRIATIONS - FUND 206		1,500			4,180		
NET OF REVENUES/APPROPRIATIONS - FUND 206		(37)	3,650		(4,496)		
BEGINNING FUND BALANCE		198	161	3,811	3,811		(685)
ENDING FUND BALANCE		161	3,811	3,811	(685)		(685)

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
207-0000-32220	FEES ETC.	450	420		200	
207-0000-36210	INTEREST EARNINGS	(574)	925		29	
NET OF REVENUES/APPROPRIATIONS - 0000 -		(124)	1,345		229	
Dept 2110 - POLICE DEPARTMENT						
207-2110-42100	OPERATING SUPPLIES					
207-2110-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPARTM						
ESTIMATED REVENUES - FUND 207		(124)	1,345		229	
APPROPRIATIONS - FUND 207						
NET OF REVENUES/APPROPRIATIONS - FUND 207		(124)	1,345		229	
BEGINNING FUND BALANCE		22,178	22,054	23,399	23,399	23,628
ENDING FUND BALANCE		22,054	23,399	23,399	23,628	23,628

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
208-0000-32220	FEES ETC.	1,470	645		2,866		
208-0000-36210	INTEREST EARNINGS	(296)	351		20		
208-0000-39203	TRANSFER FROM OTHER FUND						
NET OF REVENUES/APPROPRIATIONS - 0000 -		1,174	996		2,886		
Dept 2110 - POLICE DEPARTMENT							
208-2110-42000	SUPPLIES - OFFICE/COPY/COMPUTR						
208-2110-42230	CRIME PREVENTION	393					
208-2110-42310	CONTRACTED SERVICES	2,500	3,000		3,500		
208-2110-44290	REIMBURSEMENTS & REFUNDS						
208-2110-45800	OTHER EQUIPMENT		1,148				
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPARTM		(2,893)	(4,148)		(3,500)		
ESTIMATED REVENUES - FUND 208		1,174	996		2,886		
APPROPRIATIONS - FUND 208		2,893	4,148		3,500		
NET OF REVENUES/APPROPRIATIONS - FUND 208		(1,719)	(3,152)		(614)		
BEGINNING FUND BALANCE		12,515	10,796	7,644	7,644		7,030
ENDING FUND BALANCE		10,796	7,644	7,644	7,030		7,030

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
280-0000-31000	GENERAL PROPERTY TAXES	10,000	10,000	10,000			10,000
280-0000-33400	STATE GRANTS AND AIDS						
280-0000-34125	DONATIONS						
280-0000-36200	MISCELLANEOUS REVENUES		11,000				
280-0000-36210	INTEREST EARNINGS	(4,854)	7,905		255		
280-0000-39203	TRANSFER FROM OTHER FUND						
280-0000-39400	PROCEEDS FROM SALE						
NET OF REVENUES/APPROPRIATIONS - 0000 -		5,146	28,905	10,000	255		10,000
Dept 1000 - GENERAL GOVERNMENT							
280-1000-43000	PROFESSIONAL SERVICE (GENERAL)	8,813	15,557		19,320		
280-1000-43030	ENGINEERING						
280-1000-43040	ATTORNEY FEES						
280-1000-45150	LAND TAXES						
280-1000-46010	DEBT SRV BOND PRINCIPAL						
280-1000-46110	BOND INTEREST						
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN		(8,813)	(15,557)		(19,320)		
Dept 1330 - BOARDS AND COMMISSIONS							
280-1330-41000	SALARIES & WAGES	270	180	1,000	150		
280-1330-41220	FICA	21	14		11		
280-1330-42080	TRAINING AND INSTRUCTION		15		507		
NET OF REVENUES/APPROPRIATIONS - 1330 - BOARDS AND COM		(291)	(209)	(1,000)	(668)		
Dept 1500 - FINANCIAL ADMINISTRATION							
280-1500-43000	PROFESSIONAL SERVICE (GENERAL)		500		275		1,750
NET OF REVENUES/APPROPRIATIONS - 1500 - FINANCIAL ADMI			(500)		(275)		(1,750)
ESTIMATED REVENUES - FUND 280		5,146	28,905	10,000	255		10,000
APPROPRIATIONS - FUND 280		9,104	16,266	1,000	20,263		1,750
NET OF REVENUES/APPROPRIATIONS - FUND 280		(3,958)	12,639	9,000	(20,008)		8,250
BEGINNING FUND BALANCE		194,974	191,016	203,655	203,655		183,647
ENDING FUND BALANCE		191,016	203,655	212,655	183,647		191,897

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
285-0000-36210	INTEREST EARNINGS	(573)	897		28		
285-0000-36505	REVOLVING LOANS RETAINED						
285-0000-39999	PRIOR PERIOD ADJUSTMENTS						
NET OF REVENUES/APPROPRIATIONS - 0000 -		(573)	897		28		
Dept 1000 - GENERAL GOVERNMENT							
285-1000-43040	ATTORNEY FEES						
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN							
Dept 6500 - ECONOMIC DEVELOPMENT							
285-6500-44040	REPAIRS & MAINT. - EQUIPMENT						
285-6500-44060	LOAN DISBURSEMENTS						
NET OF REVENUES/APPROPRIATIONS - 6500 - ECONOMIC DEVEL							
ESTIMATED REVENUES - FUND 285		(573)	897		28		
APPROPRIATIONS - FUND 285							
NET OF REVENUES/APPROPRIATIONS - FUND 285		(573)	897		28		
BEGINNING FUND BALANCE		22,248	21,674	22,571	22,571		22,599
ENDING FUND BALANCE		21,675	22,571	22,571	22,599		22,599

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
331-0000-31000	GENERAL PROPERTY TAXES						
331-0000-36100	SPECIAL ASSESSMENTS						
331-0000-36210	INTEREST EARNINGS						
331-0000-39203	TRANSFER FROM OTHER FUND						
NET OF REVENUES/APPROPRIATIONS - 0000 -							
Dept 7000 - DEBT SERVICE							
331-7000-46010	DEBT SRV BOND PRINCIPAL						
331-7000-46110	BOND INTEREST						
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE							
ESTIMATED REVENUES - FUND 331							
APPROPRIATIONS - FUND 331							
NET OF REVENUES/APPROPRIATIONS - FUND 331							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
333-0000-31000	GENERAL PROPERTY TAXES						
333-0000-36100	SPECIAL ASSESSMENTS						
333-0000-36210	INTEREST EARNINGS						
NET OF REVENUES/APPROPRIATIONS - 0000 -							
Dept 7000 - DEBT SERVICE							
333-7000-46010	DEBT SRV BOND PRINCIPAL						
333-7000-46110	BOND INTEREST						
333-7000-47210	TRANSFER						
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE							
ESTIMATED REVENUES - FUND 333							
APPROPRIATIONS - FUND 333							
NET OF REVENUES/APPROPRIATIONS - FUND 333							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
335-0000-36100	SPECIAL ASSESSMENTS						
NET OF REVENUES/APPROPRIATIONS - 0000 -							
ESTIMATED REVENUES - FUND 335							
APPROPRIATIONS - FUND 335							
NET OF REVENUES/APPROPRIATIONS - FUND 335							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
336-0000-36100	SPECIAL ASSESSMENTS					
336-0000-36210	INTEREST EARNINGS					
NET OF REVENUES/APPROPRIATIONS - 0000 -						
Dept 1000 - GENERAL GOVERNMENT						
336-1000-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN						
Dept 7000 - DEBT SERVICE						
336-7000-46010	DEBT SRV BOND PRINCIPAL					
336-7000-46110	BOND INTEREST					
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE						
ESTIMATED REVENUES - FUND 336						
APPROPRIATIONS - FUND 336						
NET OF REVENUES/APPROPRIATIONS - FUND 336						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						

BUDGET REPORT FOR CITY OF WYOMING
 Fund: 337 2009A GO BONDS
 Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTED BUDGET
Dept 0000							
337-0000-31000	GENERAL PROPERTY TAXES	210,000	215,000	133,430			
337-0000-33160	FEDERAL GRANT FUNDS	20,625	15,300		6,234		
337-0000-36100	SPECIAL ASSESSMENTS	99,774	43,204				
337-0000-36210	INTEREST EARNINGS	(15,422)	23,000		1,502		
NET OF REVENUES/APPROPRIATIONS - 0000 -		314,977	296,504	133,430	7,736		
Dept 1000 - GENERAL GOVERNMENT							
337-1000-47210	TRANSFER						
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN							
Dept 7000 - DEBT SERVICE							
337-7000-43000	PROFESSIONAL SERVICE (GENERAL)						
337-7000-46010	DEBT SRV BOND PRINCIPAL	315,000	320,000	335,000	335,000		350,000
337-7000-46110	BOND INTEREST	62,490	45,820	28,295	18,670		9,625
337-7000-46200	FISCAL AGENT FEES	375	375				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(377,865)	(366,195)	(363,295)	(353,670)		(359,625)
ESTIMATED REVENUES - FUND 337		314,977	296,504	133,430	7,736		
APPROPRIATIONS - FUND 337		377,865	366,195	363,295	353,670		359,625
NET OF REVENUES/APPROPRIATIONS - FUND 337		(62,888)	(69,691)	(229,865)	(345,934)		(359,625)
BEGINNING FUND BALANCE		830,701	767,813	698,123	698,123		352,189
ENDING FUND BALANCE		767,813	698,122	468,258	352,189		(7,436)

BUDGET REPORT FOR CITY OF WYOMING
 Fund: 338 2015A GO BONDS
 Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
338-0000-31000	GENERAL PROPERTY TAXES	275,000	250,000	230,000			233,777
338-0000-36100	SPECIAL ASSESSMENTS	67,452	62,654				
338-0000-36210	INTEREST EARNINGS	(10,244)	18,929		1,399		
338-0000-39300	BOND PROCEEDS						
NET OF REVENUES/APPROPRIATIONS - 0000 -		332,208	331,583	230,000	1,399		233,777
Dept 7000 - DEBT SERVICE							
338-7000-43040	ATTORNEY FEES						
338-7000-46010	DEBT SRV BOND PRINCIPAL	325,000	335,000	345,000	345,000		360,000
338-7000-46110	BOND INTEREST	47,175	37,275	27,075	16,125		16,500
338-7000-46200	FISCAL AGENT FEES	550	550				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(372,725)	(372,825)	(372,075)	(361,125)		(376,500)
ESTIMATED REVENUES - FUND 338		332,208	331,583	230,000	1,399		233,777
APPROPRIATIONS - FUND 338		372,725	372,825	372,075	361,125		376,500
NET OF REVENUES/APPROPRIATIONS - FUND 338		(40,517)	(41,242)	(142,075)	(359,726)		(142,723)
BEGINNING FUND BALANCE		700,733	660,217	618,975	618,975		259,249
ENDING FUND BALANCE		660,216	618,975	476,900	259,249		116,526

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
339-0000-31000	GENERAL PROPERTY TAXES	124,404	127,967	100,813		104,191
339-0000-36100	SPECIAL ASSESSMENTS					
339-0000-36210	INTEREST EARNINGS	(2,009)	5,140		445	
339-0000-39203	TRANSFER FROM OTHER FUND					
NET OF REVENUES/APPROPRIATIONS - 0000 -		122,395	133,107	100,813	445	104,191
Dept 7000 - DEBT SERVICE						
339-7000-46010	DEBT SRV BOND PRINCIPAL	110,000	110,000	115,000	115,000	115,000
339-7000-46110	BOND INTEREST	9,910	8,480	6,874	3,883	5,091
339-7000-46200	FISCAL AGENT FEES	500	500			
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(120,410)	(118,980)	(121,874)	(118,883)	(120,091)
ESTIMATED REVENUES - FUND 339		122,395	133,107	100,813	445	104,191
APPROPRIATIONS - FUND 339		120,410	118,980	121,874	118,883	120,091
NET OF REVENUES/APPROPRIATIONS - FUND 339		1,985	14,127	(21,061)	(118,438)	(15,900)
BEGINNING FUND BALANCE		170,681	172,667	186,793	186,793	68,355
ENDING FUND BALANCE		172,666	186,794	165,732	68,355	52,455

BUDGET REPORT FOR CITY OF WYOMING
 Fund: 340 2018A GO BOND
 Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTE BUDGET
Dept 0000						
340-0000-31000	GENERAL PROPERTY TAXES	104,540	101,862	104,435		101,599
340-0000-36100	SPECIAL ASSESSMENTS	26,844	26,332			
340-0000-36210	INTEREST EARNINGS	(594)	2,865		317	
340-0000-39203	TRANSFER FROM OTHER FUND					
NET OF REVENUES/APPROPRIATIONS - 0000 -		130,790	131,059	104,435	317	101,599
Dept 1500 - FINANCIAL ADMINISTRATION						
340-1500-43000	PROFESSIONAL SERVICE (GENERAL)				3,100	
NET OF REVENUES/APPROPRIATIONS - 1500 - FINANCIAL ADMI					(3,100)	
Dept 7000 - DEBT SERVICE						
340-7000-46010	DEBT SRV BOND PRINCIPAL	85,000	85,000	90,000	90,000	90,000
340-7000-46110	BOND INTEREST	39,519	36,969	34,344	17,847	31,644
340-7000-46200	FISCAL AGENT FEES	550	550			
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(125,069)	(122,519)	(124,344)	(107,847)	(121,644)
ESTIMATED REVENUES - FUND 340		130,790	131,059	104,435	317	101,599
APPROPRIATIONS - FUND 340		125,069	122,519	124,344	110,947	121,644
NET OF REVENUES/APPROPRIATIONS - FUND 340		5,721	8,540	(19,909)	(110,630)	(20,045)
BEGINNING FUND BALANCE		119,048	124,769	133,309	133,309	22,679
ENDING FUND BALANCE		124,769	133,309	113,400	22,679	2,634

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
341-0000-31000	GENERAL PROPERTY TAXES	222,116	223,061	223,901			224,636
341-0000-36100	SPECIAL ASSESSMENTS	53,428	63,002				
341-0000-36210	INTEREST EARNINGS	(1,699)	15,577		1,068		
341-0000-39203	TRANSFER FROM OTHER FUND	143,958					
NET OF REVENUES/APPROPRIATIONS - 0000 -		417,803	301,640	223,901	1,068		224,636
Dept 7000 - DEBT SERVICE							
341-7000-46010	DEBT SRV BOND PRINCIPAL	205,000	205,000	210,000	210,000		215,000
341-7000-46110	BOND INTEREST	67,850	63,750	59,600	30,850		55,350
341-7000-46200	FISCAL AGENT FEES		500				
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(272,850)	(269,250)	(269,600)	(240,850)		(270,350)
ESTIMATED REVENUES - FUND 341		417,803	301,640	223,901	1,068		224,636
APPROPRIATIONS - FUND 341		272,850	269,250	269,600	240,850		270,350
NET OF REVENUES/APPROPRIATIONS - FUND 341		144,953	32,390	(45,699)	(239,782)		(45,714)
BEGINNING FUND BALANCE		400,404	545,357	577,747	577,747		337,965
ENDING FUND BALANCE		545,357	577,747	532,048	337,965		292,251

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
342-0000-31000	GENERAL PROPERTY TAXES					107,000
342-0000-36100	SPECIAL ASSESSMENTS					
342-0000-36210	INTEREST EARNINGS					
342-0000-39203	TRANSFER FROM OTHER FUND					
NET OF REVENUES/APPROPRIATIONS - 0000 -						107,000
Dept 7000 - DEBT SERVICE						
342-7000-46010	DEBT SRV BOND PRINCIPAL					
342-7000-46110	BOND INTEREST					
342-7000-46200	FISCAL AGENT FEES					
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE						
ESTIMATED REVENUES - FUND 342						107,000
APPROPRIATIONS - FUND 342						
NET OF REVENUES/APPROPRIATIONS - FUND 342						107,000
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						107,000

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
370-0000-31000	GENERAL PROPERTY TAXES					
370-0000-31050	TAX INCREMENTS	35,150	31,137			
370-0000-36210	INTEREST EARNINGS	(606)	564		96	
370-0000-39203	TRANSFER FROM OTHER FUND					
NET OF REVENUES/APPROPRIATIONS - 0000 -		34,544	31,701		96	
Dept 1000 - GENERAL GOVERNMENT						
370-1000-43040	ATTORNEY FEES					
370-1000-46200	FISCAL AGENT FEES					
370-1000-47150	TAX INCREMENT	9,397	8,776			
370-1000-47220	INTERFUND INTEREST EXPENSE	8,714	8,033			
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN		(18,111)	(16,809)			
Dept 7000 - DEBT SERVICE						
370-7000-46010	DEBT SRV BOND PRINCIPAL					
370-7000-46110	BOND INTEREST					
370-7000-46200	FISCAL AGENT FEES					
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE						
Dept 9360 - TRANSFER OUT						
370-9360-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 9360 - TRANSFER OUT						
ESTIMATED REVENUES - FUND 370		34,544	31,701		96	
APPROPRIATIONS - FUND 370		18,111	16,809			
NET OF REVENUES/APPROPRIATIONS - FUND 370		16,433	14,892		96	
BEGINNING FUND BALANCE		(217,876)	(201,444)	(186,552)	(186,552)	(186,456)
ENDING FUND BALANCE		(201,443)	(186,552)	(186,552)	(186,456)	(186,456)

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
385-0000-31050	TAX INCREMENTS						
385-0000-33402	HOMESTEAD CREDIT						
385-0000-36210	INTEREST EARNINGS						
NET OF REVENUES/APPROPRIATIONS - 0000 -							
Dept 1000 - GENERAL GOVERNMENT							
385-1000-47150	TAX INCREMENT						
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN							
Dept 9360 - TRANSFER OUT							
385-9360-47210	TRANSFER						
NET OF REVENUES/APPROPRIATIONS - 9360 - TRANSFER OUT							
ESTIMATED REVENUES - FUND 385							
APPROPRIATIONS - FUND 385							
NET OF REVENUES/APPROPRIATIONS - FUND 385							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
390-0000-36100	SPECIAL ASSESSMENTS						
390-0000-36210	INTEREST EARNINGS						
390-0000-39203	TRANSFER FROM OTHER FUND						
NET OF REVENUES/APPROPRIATIONS - 0000 -							
Dept 7000 - DEBT SERVICE							
390-7000-46010	DEBT SRV BOND PRINCIPAL						
390-7000-46110	BOND INTEREST						
390-7000-46200	FISCAL AGENT FEES						
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE							
ESTIMATED REVENUES - FUND 390							
APPROPRIATIONS - FUND 390							
NET OF REVENUES/APPROPRIATIONS - FUND 390							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTE BUDGET
Dept 0000						
401-0000-31000	GENERAL PROPERTY TAXES	200,000	265,729	200,000		100,000
401-0000-33401	LOCAL GOVERNMENT AID	302,393	255,771	437,744		388,238
401-0000-36100	SPECIAL ASSESSMENTS					
401-0000-36200	MISCELLANEOUS REVENUES	29,425				
401-0000-36210	INTEREST EARNINGS	(3,627)	1,692	4,391	(77)	4,944
401-0000-36231	TREE REPLACEMENT		28,500			
401-0000-36240	REIMBURSEMENTS	5,416			7,409	
401-0000-39203	TRANSFER FROM OTHER FUND	499,366	128,340			
401-0000-39400	PROCEEDS FROM SALE	18,071			31,723	
NET OF REVENUES/APPROPRIATIONS - 0000 -		1,051,044	680,032	642,135	39,055	493,182
Dept 1000 - GENERAL GOVERNMENT						
401-1000-43000	PROFESSIONAL SERVICE (GENERAL)		27,000			
401-1000-45000	CAPITAL OUTLAY	387,348	4,221	25,000	53,725	
401-1000-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN		(387,348)	(31,221)	(25,000)	(53,725)	
Dept 2110 - POLICE DEPARTMENT						
401-2110-45000	CAPITAL OUTLAY	165,494	53,979	143,000	66,692	217,000
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPARTM		(165,494)	(53,979)	(143,000)	(66,692)	(217,000)
Dept 2200 - FIRE DEPARTMENT						
401-2200-45000	CAPITAL OUTLAY	1,352		40,000	7,874	
401-2200-47220	INTERFUND INTEREST EXPENSE					
NET OF REVENUES/APPROPRIATIONS - 2200 - FIRE DEPARTMEN		(1,352)		(40,000)	(7,874)	
Dept 3100 - HWYS, STREETS, AND ROADS						
401-3100-33160	FEDERAL GRANT FUNDS					
401-3100-45000	CAPITAL OUTLAY	335,101	651,774	295,000	3,555	260,000
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREETS,		(335,101)	(651,774)	(295,000)	(3,555)	(260,000)
Dept 6231 - TREE REPLACEMENT PROGRAM						
401-6231-44840	TREES	29,272	26,500			
NET OF REVENUES/APPROPRIATIONS - 6231 - TREE REPLACEME		(29,272)	(26,500)			
ESTIMATED REVENUES - FUND 401		1,051,044	680,032	642,135	39,055	493,182
APPROPRIATIONS - FUND 401		918,567	763,474	503,000	131,846	477,000
NET OF REVENUES/APPROPRIATIONS - FUND 401		132,477	(83,442)	139,135	(92,791)	16,182
BEGINNING FUND BALANCE		72,822	205,300	121,859	121,859	29,068
ENDING FUND BALANCE		205,299	121,858	260,994	29,068	45,250

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTED BUDGET
Dept 0000							
402-0000-36210	INTEREST EARNINGS						
NET OF REVENUES/APPROPRIATIONS - 0000 -							
Dept 1000 - GENERAL GOVERNMENT							
402-1000-47210	TRANSFER						
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN							
ESTIMATED REVENUES - FUND 402							
APPROPRIATIONS - FUND 402							
NET OF REVENUES/APPROPRIATIONS - FUND 402							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTED BUDGET
Dept 0000							
403-0000-36210	INTEREST EARNINGS	(175)	274		9		
403-0000-36240	REIMBURSEMENTS						
NET OF REVENUES/APPROPRIATIONS - 0000 -		(175)	274		9		
Dept 1000 - GENERAL GOVERNMENT							
403-1000-47210	TRANSFER						
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN							
Dept 3100 - HWYS, STREETS, AND ROADS							
403-3100-44250	EQUIPMENT REPLACEMENT						
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREETS,							
ESTIMATED REVENUES - FUND 403		(175)	274		9		
APPROPRIATIONS - FUND 403							
NET OF REVENUES/APPROPRIATIONS - FUND 403		(175)	274		9		
BEGINNING FUND BALANCE		6,800	6,625	6,899	6,899		6,908
ENDING FUND BALANCE		6,625	6,899	6,899	6,908		6,908

BUDGET REPORT FOR CITY OF WYOMING
 Fund: 404 PARK DEVELOPMENT FUND
 Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTE BUDGET
Dept 0000						
404-0000-31000	GENERAL PROPERTY TAXES		10,000	25,000		30,000
404-0000-33400	STATE GRANTS AND AIDS	16,000				
404-0000-34125	DONATIONS	1,025	1,500	45,268		
404-0000-34126	RAILROAD PARK IMPROVEMENTS	4,800	52,050		25,300	
404-0000-34127	SWENSON PARK IMPROVEMENTS					
404-0000-34230	PARK & RECREATION DEDICATION	1,800	72,000			
404-0000-36210	INTEREST EARNINGS	(6,149)	8,154		267	3,709
404-0000-36550	GAMBLING PROCEEDS					
404-0000-39203	TRANSFER FROM OTHER FUND					
NET OF REVENUES/APPROPRIATIONS - 0000 -		17,476	143,704	70,268	25,567	33,709
Dept 5200 - PARKS						
404-5200-43030	ENGINEERING	23,729				
404-5200-45300	IMPROVEMENTS OTHER THAN BLDGS				6,060	
404-5200-45350	IMPROVEMENTS		760		947	
404-5200-45400	IMPROVEMENTS SWENSON PARK	43,955				
404-5200-45450	IMPROVEMENTS RAILROAD PARK		94,235		7,786	
404-5200-45800	OTHER EQUIPMENT			25,000	986	25,000
404-5200-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 5200 - PARKS		(67,684)	(94,995)	(25,000)	(15,779)	(25,000)
ESTIMATED REVENUES - FUND 404		17,476	143,704	70,268	25,567	33,709
APPROPRIATIONS - FUND 404		67,684	94,995	25,000	15,779	25,000
NET OF REVENUES/APPROPRIATIONS - FUND 404		(50,208)	48,709	45,268	9,788	8,709
BEGINNING FUND BALANCE		229,295	179,087	227,795	227,795	237,583
ENDING FUND BALANCE		179,087	227,796	273,063	237,583	246,292

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
405-0000-34780	PARK FEES					
405-0000-36210	INTEREST EARNINGS	(140)	219	149	7	198
NET OF REVENUES/APPROPRIATIONS - 0000 -		(140)	219	149	7	198
Dept 1000 - GENERAL GOVERNMENT						
405-1000-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN						
Dept 5200 - PARKS						
405-5200-45350	IMPROVEMENTS					
NET OF REVENUES/APPROPRIATIONS - 5200 - PARKS						
ESTIMATED REVENUES - FUND 405		(140)	219	149	7	198
APPROPRIATIONS - FUND 405						
NET OF REVENUES/APPROPRIATIONS - FUND 405		(140)	219	149	7	198
BEGINNING FUND BALANCE		5,425	5,286	5,504	5,504	5,511
ENDING FUND BALANCE		5,285	5,505	5,653	5,511	5,709

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTED BUDGET
Dept 0000							
407-0000-33400	STATE GRANTS AND AIDS						
407-0000-33418	MUNICIPAL STATE AID FOR STREET						
407-0000-33419	MUNICIPAL STATE AID FOR MAINT	146,951	141,598				
407-0000-36100	SPECIAL ASSESSMENTS						
407-0000-36210	INTEREST EARNINGS	(29,997)	40,423	6,309	1,209		
407-0000-39200	INTERFUND OPERATING TRANSFERS						
NET OF REVENUES/APPROPRIATIONS - 0000 -		116,954	182,021	6,309	1,209		
Dept 3100 - HWYS, STREETS, AND ROADS							
407-3100-43030	ENGINEERING						
407-3100-43040	ATTORNEY FEES						
407-3100-45000	CAPITAL OUTLAY			185,000			177,000
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREETS,				(185,000)			(177,000)
ESTIMATED REVENUES - FUND 407		116,954	182,021	6,309	1,209		
APPROPRIATIONS - FUND 407				185,000			177,000
NET OF REVENUES/APPROPRIATIONS - FUND 407		116,954	182,021	(178,691)	1,209		(177,000)
BEGINNING FUND BALANCE		666,629	783,583	965,604	965,604		966,813
ENDING FUND BALANCE		783,583	965,604	786,913	966,813		789,813

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
408-0000-31000	GENERAL PROPERTY TAXES	200,000	300,000	400,000		500,000
408-0000-33400	STATE GRANTS AND AIDS					
408-0000-33418	MUNICIPAL STATE AID FOR STREET	259,328	607,294		555,936	
408-0000-36100	SPECIAL ASSESSMENTS	75,630	168,863	84,305	2,923	81,391
408-0000-36210	INTEREST EARNINGS	(32,289)	45,510	33,577	(370)	34,383
408-0000-36240	REIMBURSEMENTS		70,000			
408-0000-38060	STREET UTILITY FRANCHISE FEES	108,315	297,665	291,737	148,776	293,137
408-0000-39200	INTERFUND OPERATING TRANSFERS					
408-0000-39203	TRANSFER FROM OTHER FUND					
408-0000-39300	BOND PROCEEDS					
408-0000-39320	BOND PREMIUM					
408-0000-47210	TRANSFER	143,958				
NET OF REVENUES/APPROPRIATIONS - 0000 -		467,026	1,489,332	809,619	707,265	908,911
Dept 1000 - GENERAL GOVERNMENT						
408-1000-43000	PROFESSIONAL SERVICE (GENERAL)					
408-1000-46120	BOND DISCOUNT AMORTIZATION					
408-1000-46130	ISSUANCE COSTS AND DISCOUNTS					
408-1000-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN						
Dept 3100 - HWYS, STREETS, AND ROADS						
408-3100-43030	ENGINEERING	343,461	588,873		132,005	
408-3100-43040	ATTORNEY FEES	498	70			
408-3100-43510	LEGAL NOTICE PUBLICATION	56	1,122		352	
408-3100-45350	IMPROVEMENTS	3,935	3,377,590		233,876	
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREETS,		(347,950)	(3,967,655)		(366,233)	
Dept 9425 - SEWER/WATER MAINTENANCE						
408-9425-45350	IMPROVEMENTS	39,720	47,746		928,710	
NET OF REVENUES/APPROPRIATIONS - 9425 - SEWER/WATER MA		(39,720)	(47,746)		(928,710)	
ESTIMATED REVENUES - FUND 408		610,984	1,489,332	809,619	707,265	908,911
APPROPRIATIONS - FUND 408		531,628	4,015,401		1,294,943	
NET OF REVENUES/APPROPRIATIONS - FUND 408		79,356	(2,526,069)	809,619	(587,678)	908,911
BEGINNING FUND BALANCE		1,292,825	1,372,182	(1,153,888)	(1,153,888)	(1,741,566)
ENDING FUND BALANCE		1,372,181	(1,153,887)	(344,269)	(1,741,566)	(832,655)

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTED BUDGET
Dept 0000							
409-0000-36210	INTEREST EARNINGS	(59,442)	87,345		2,631		
409-0000-39203	TRANSFER FROM OTHER FUND						
NET OF REVENUES/APPROPRIATIONS - 0000 -		(59,442)	87,345		2,631		
Dept 1000 - GENERAL GOVERNMENT							
409-1000-43000	PROFESSIONAL SERVICE (GENERAL)						
409-1000-47210	TRANSFER						
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN							
ESTIMATED REVENUES - FUND 409		(59,442)	87,345		2,631		
APPROPRIATIONS - FUND 409							
NET OF REVENUES/APPROPRIATIONS - FUND 409		(59,442)	87,345		2,631		
BEGINNING FUND BALANCE		2,234,376	2,174,934	2,262,279	2,262,279		2,264,910
ENDING FUND BALANCE		2,174,934	2,262,279	2,262,279	2,264,910		2,264,910

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
420-0000-33418	MUNICIPAL STATE AID FOR STREET					
420-0000-36100	SPECIAL ASSESSMENTS					
420-0000-39200	INTERFUND OPERATING TRANSFERS					
NET OF REVENUES/APPROPRIATIONS - 0000 -						
Dept 1000 - GENERAL GOVERNMENT						
420-1000-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN						
Dept 3100 - HWYS, STREETS, AND ROADS						
420-3100-43030	ENGINEERING					
420-3100-43040	ATTORNEY FEES					
420-3100-43510	LEGAL NOTICE PUBLICATION					
420-3100-45000	CAPITAL OUTLAY					
420-3100-45500	MISCELLANEOUS					
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREETS,						
ESTIMATED REVENUES - FUND 420						
APPROPRIATIONS - FUND 420						
NET OF REVENUES/APPROPRIATIONS - FUND 420						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
437-0000-39200	INTERFUND OPERATING TRANSFERS						
	NET OF REVENUES/APPROPRIATIONS - 0000 -						
Dept 1500 - FINANCIAL ADMINISTRATION							
437-1500-43000	PROFESSIONAL SERVICE (GENERAL)						
	NET OF REVENUES/APPROPRIATIONS - 1500 - FINANCIAL ADMI						
	ESTIMATED REVENUES - FUND 437						
	APPROPRIATIONS - FUND 437						
	NET OF REVENUES/APPROPRIATIONS - FUND 437						
	BEGINNING FUND BALANCE						
	ENDING FUND BALANCE						

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 1000 - GENERAL GOVERNMENT							
465-1000-47210	TRANSFER						
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN							
ESTIMATED REVENUES - FUND 465							
APPROPRIATIONS - FUND 465							
NET OF REVENUES/APPROPRIATIONS - FUND 465							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

BUDGET REPORT FOR CITY OF WYOMING
 Fund: 490 GAMBLING PROCEEDS
 Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
490-0000-36210	INTEREST EARNINGS	(2,044)	4,853	1,340	150	1,825
490-0000-36550	GAMBLING PROCEEDS	29,299	23,550	47,147	11,939	48,090
NET OF REVENUES/APPROPRIATIONS - 0000 -		27,255	28,403	48,487	12,089	49,915
Dept 1000 - GENERAL GOVERNMENT						
490-1000-45800	OTHER EQUIPMENT					
490-1000-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN						
Dept 5200 - PARKS						
490-5200-45300	IMPROVEMENTS OTHER THAN BLDGS					
490-5200-45800	OTHER EQUIPMENT					
NET OF REVENUES/APPROPRIATIONS - 5200 - PARKS						
ESTIMATED REVENUES - FUND 490		27,255	28,403	48,487	12,089	49,915
APPROPRIATIONS - FUND 490						
NET OF REVENUES/APPROPRIATIONS - FUND 490		27,255	28,403	48,487	12,089	49,915
BEGINNING FUND BALANCE		73,384	100,639	129,043	129,043	141,132
ENDING FUND BALANCE		100,639	129,042	177,530	141,132	191,047

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTE BUDGET
Dept 0000						
601-0000-32210	BUILDING PERMITS				216	
601-0000-33160	FEDERAL GRANT FUNDS					
601-0000-33400	STATE GRANTS AND AIDS					
601-0000-33439	PERA PENSION OTHER REVENUE					
601-0000-36100	SPECIAL ASSESSMENTS					
601-0000-36200	MISCELLANEOUS REVENUES		6,924			
601-0000-36210	INTEREST EARNINGS	(34,149)	58,915	15,000	2,558	25,000
601-0000-36211	INTERFUND LOAN INTEREST					
601-0000-36240	REIMBURSEMENTS	1,242	5,489		512	
601-0000-37125	UTILITY CHARGES	695,605	713,538	658,511	279,817	730,310
601-0000-37126	UTILITY PENALTIES	6,652	5,668	8,000	1,629	8,458
601-0000-37130	UTILITY DEPARTMENT					
601-0000-37155	UTILITY INSPECTION	2,100	980	1,000	630	1,057
601-0000-37160	CONNECTION CHARGES	153,887	40,605	64,000	36,465	42,000
601-0000-39203	TRANSFER FROM OTHER FUND					
601-0000-39320	BOND PREMIUM	3,102	3,103			
601-0000-39350	TRANSFER OF CAPITAL ASSETS					
601-0000-39400	PROCEEDS FROM SALE					
601-0000-39999	PRIOR PERIOD ADJUSTMENTS		(19)			
NET OF REVENUES/APPROPRIATIONS - 0000 -		828,439	835,203	746,511	321,827	806,825
Dept 1000 - GENERAL GOVERNMENT						
601-1000-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN						
Dept 7000 - DEBT SERVICE						
601-7000-46010	DEBT SRV BOND PRINCIPAL			171,298		
601-7000-46110	BOND INTEREST	59,174	55,471	53,214	27,579	
601-7000-46130	ISSUANCE COSTS AND DISCOUNTS					
601-7000-46200	FISCAL AGENT FEES	1,000	500			
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(60,174)	(55,971)	(224,512)	(27,579)	
Dept 9400 - CLJSTC						
601-9400-41290	PENSION EXPENSE					
NET OF REVENUES/APPROPRIATIONS - 9400 - CLJSTC						
Dept 9415 - SEWER/WATER UTILITY EXPENSE						
601-9415-41290	PENSION EXPENSE					
601-9415-44290	REIMBURSEMENTS & REFUNDS					
NET OF REVENUES/APPROPRIATIONS - 9415 - SEWER/WATER UT						
Dept 9425 - SEWER/WATER MAINTENANCE						
601-9425-41010	FULL TIME - REGULAR	151,036	136,794	165,320	85,700	206,200
601-9425-41020	FULL TIME - OVERTIME	6,988	8,463	6,000	4,429	6,000
601-9425-41030	PART TIME EMPLOYEES REGULAR		4,083	2,500	1,323	2,500
601-9425-41210	PERA	11,945	10,732	13,040	6,760	16,100
601-9425-41220	FICA	11,208	10,472	13,300	6,650	16,420
601-9425-41290	PENSION EXPENSE	32,912	(21,240)			
601-9425-41300	EMPLOYER PAID IN (GENERAL)	37,286	35,658	36,370	16,579	52,550
601-9425-41310	LIFE INSURANCE	1,556	1,570	1,180	1,074	1,180
601-9425-41390	OPEB EXPENSE					
601-9425-41500	WORKER S COMP (GENERAL)	7,863	10,092	14,288	11,643	11,997
601-9425-42000	SUPPLIES - OFFICE/COPY/COMPUTR	216	609	2,500	5	2,500
601-9425-42050	SOFTWARE UPGRADES	2,095	1,192	5,000		5,000
601-9425-42080	TRAINING AND INSTRUCTION	545	275	1,500	1,899	3,000

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 9425 - SEWER/WATER MAINTENANCE							
601-9425-42100	OPERATING SUPPLIES	1,096	1,059	500	428		500
601-9425-42120	MOTOR FUELS	8,287	11,644	10,000	2,863		10,000
601-9425-42160	CHEMICALS/CHEMICAL PRODUCTS	6,083	9,762	15,000	2,854		15,000
601-9425-42290	METERS	49,822		10,000	404		10,000
601-9425-42300	SAFETY EQUIPMENT	1,389	202	1,500	238		3,000
601-9425-42310	CONTRACTED SERVICES	7,538	6,893	7,500	1,110		7,500
601-9425-42400	SMALL TOOLS/MINOR EQUIPMENT	8,141	4,774	10,000	1,821		10,000
601-9425-42910	EQUIPMENT REPAIR						5,000
601-9425-42950	SCADA SYSTEM	3,249	3,492	7,500	2,100		7,500
601-9425-43000	PROFESSIONAL SERVICE (GENERAL)	4,138	28,959	20,000	2,303		20,000
601-9425-43030	ENGINEERING	13,954	4,443				
601-9425-43040	ATTORNEY FEES						
601-9425-43060	PERSONNEL TESTING						
601-9425-43110	LAB COSTS	2,649	2,720	2,800	1,878		2,800
601-9425-43120	FEE (GOVERNMENT-STATE)	1,475	4,554	5,000	2,006		5,000
601-9425-43210	TELEPHONE	4,681	4,779	5,000	2,872		5,000
601-9425-43220	POSTAGE	1,469	1,750	1,500	1,619		2,000
601-9425-43510	LEGAL NOTICE PUBLICATION	490	1,099		1,385		
601-9425-43620	GENERAL PROPERTY INSURANCE						
601-9425-43630	GENERAL LIABILITY INSURANCE	9,499	10,917	13,750	20,075		12,670
601-9425-43700	INSPECTIONS						
601-9425-43800	UTILITIES-GAS/ELEC/SEWER/WATER	38,941	30,075	40,000	12,719		40,000
601-9425-43840	REFUSE						
601-9425-43900	VEHICLE MAINTENANCE						
601-9425-44010	REPAIRS & MAINT. - BUILDINGS	478	5,122	4,500	64		4,500
601-9425-44030	REP & MAIN. - OTHER THAN BLDGS						
601-9425-44040	REPAIRS & MAINT. - EQUIPMENT	11,465	9,023	12,000	639		12,000
601-9425-44100	RENTALS (EQUIPMENT)						
601-9425-44180	UNIFORMS						
601-9425-44200	DEPRECIATION	220,962	219,071	220,960	91,280		
601-9425-44250	EQUIPMENT REPLACEMENT						
601-9425-44290	REIMBURSEMENTS & REFUNDS						
601-9425-44320	NSF CHECKS						
601-9425-44330	DUES & SUBSCRIPTIONS	835	1,046	1,500	374		1,500
601-9425-44390	REPAIRS & MAINT. - WELLS	14,256	11,640	20,000	990		20,000
601-9425-44490	WATERMAIN BREAK	44,197	19,630	25,000	5,983		25,000
601-9425-44650	LOCATES (GOPHER STATE)	1,545	469	1,800	428		1,800
601-9425-44850	EMERGENCY EQUIPMENT REPAIR						
601-9425-44950	SAFETY EQUIPMENT				176		2,000
601-9425-45210	WATER TOWERS	6,000		20,000	28,613		20,000
601-9425-45350	IMPROVEMENTS		14,050	802,000	5,270		
601-9425-49050	2014 FORD F350						
NET OF REVENUES/APPROPRIATIONS - 9425 - SEWER/WATER MA		(726,289)	(605,873)	(1,518,808)	(326,554)		(566,217)
ESTIMATED REVENUES - FUND 601		828,439	835,203	746,511	321,827		806,825
APPROPRIATIONS - FUND 601		786,463	661,844	1,743,320	354,133		566,217
NET OF REVENUES/APPROPRIATIONS - FUND 601		41,976	173,359	(996,809)	(32,306)		240,608
BEGINNING FUND BALANCE		5,616,492	5,658,468	5,831,827	5,831,827		5,799,521
ENDING FUND BALANCE		5,658,468	5,831,827	4,835,018	5,799,521		6,040,129

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
602-0000-33439	PERA PENSION OTHER REVENUE						
602-0000-33600	OTHER LOCAL INTERGOVERNMENTAL						
602-0000-36100	SPECIAL ASSESSMENTS						
602-0000-36200	MISCELLANEOUS REVENUES						
602-0000-36210	INTEREST EARNINGS	(64,872)	109,166	27,000	3,221		35,000
602-0000-36211	INTERFUND LOAN INTEREST						
602-0000-36240	REIMBURSEMENTS						
602-0000-36255	CAPITAL CONTRIBUTIONS FROM DEV						
602-0000-37125	UTILITY CHARGES	1,292,458	1,221,962	1,251,787	597,614		1,297,880
602-0000-37126	UTILITY PENALTIES	12,706	9,846		3,297		
602-0000-37155	UTILITY INSPECTION						
602-0000-37160	CONNECTION CHARGES	146,510	40,950	74,000	36,400		42,000
602-0000-39203	TRANSFER FROM OTHER FUND						
602-0000-39320	BOND PREMIUM	6,206	6,206				
602-0000-39350	TRANSFER OF CAPITAL ASSETS						
602-0000-39400	PROCEEDS FROM SALE						
602-0000-39999	PRIOR PERIOD ADJUSTMENTS						
NET OF REVENUES/APPROPRIATIONS - 0000 -		1,393,008	1,388,130	1,352,787	640,532		1,374,880
Dept 1000 - GENERAL GOVERNMENT							
602-1000-43030	ENGINEERING						
602-1000-43040	ATTORNEY FEES						
602-1000-47210	TRANSFER						
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN							
Dept 7000 - DEBT SERVICE							
602-7000-46010	DEBT SRV BOND PRINCIPAL			118,702			
602-7000-46110	BOND INTEREST	14,739	11,294	9,226	11,955		
602-7000-46130	ISSUANCE COSTS AND DISCOUNTS						
602-7000-46200	FISCAL AGENT FEES						
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		(14,739)	(11,294)	(127,928)	(11,955)		
Dept 9400 - CLJSTC							
602-9400-46010	DEBT SRV BOND PRINCIPAL						
602-9400-46110	BOND INTEREST						
NET OF REVENUES/APPROPRIATIONS - 9400 - CLJSTC							
Dept 9415 - SEWER/WATER UTILITY EXPENSE							
602-9415-41290	PENSION EXPENSE						
602-9415-46400	CLJSTC PRINCIPAL	303,928	317,346	315,628	13,682		
602-9415-46450	CLJSTC INTEREST	23,796	24,163	9,603	2,161		
NET OF REVENUES/APPROPRIATIONS - 9415 - SEWER/WATER UT		(327,724)	(341,509)	(325,231)	(15,843)		
Dept 9425 - SEWER/WATER MAINTENANCE							
602-9425-41010	FULL TIME - REGULAR	141,694	131,697	126,580	73,325		164,150
602-9425-41020	FULL TIME - OVERTIME	6,987	8,462	14,000	4,428		14,000
602-9425-41030	PART TIME EMPLOYEES REGULAR		4,083	2,500	1,323		2,500
602-9425-41210	PERA	11,232	10,377	10,730	5,831		13,550
602-9425-41220	FICA	10,498	10,117	10,950	5,721		13,820
602-9425-41290	PENSION EXPENSE	33,024	(17,132)				
602-9425-41300	EMPLOYER PAID IN (GENERAL)	35,482	34,603	29,130	15,182		45,410
602-9425-41310	LIFE INSURANCE	1,556	1,570	910	1,074		910
602-9425-41390	OPEB EXPENSE						
602-9425-41500	WORKER S COMP (GENERAL)	7,937	9,929		1,572		
602-9425-42000	SUPPLIES - OFFICE/COPY/COMPUTR		521				1,000

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 9425 - SEWER/WATER MAINTENANCE							
602-9425-42050	SOFTWARE UPGRADES	1,500	1,192	5,000			5,000
602-9425-42080	TRAINING AND INSTRUCTION	1,171	989	1,500	446		1,500
602-9425-42100	OPERATING SUPPLIES	1,519	765	750	495		750
602-9425-42120	MOTOR FUELS	7,596	8,336	8,000	2,863		8,000
602-9425-42300	SAFETY EQUIPMENT	1,082	2,387	1,500			1,500
602-9425-42310	CONTRACTED SERVICES	11,761	12,818	12,000	1,146		12,000
602-9425-42400	SMALL TOOLS/MINOR EQUIPMENT	1,267	866	1,500			1,500
602-9425-42650	SEWER PONDS						
602-9425-42910	EQUIPMENT REPAIR						
602-9425-42950	SCADA SYSTEM	1,930	2,070	7,500			7,500
602-9425-43000	PROFESSIONAL SERVICE (GENERAL)	13,046	30,666	20,000	2,213		20,000
602-9425-43060	PERSONNEL TESTING						
602-9425-43120	FEE (GOVERNMENT-STATE)						
602-9425-43210	TELEPHONE	5,239	5,359	3,000	2,929		3,000
602-9425-43220	POSTAGE	1,447	1,723	1,500	486		1,500
602-9425-43620	GENERAL PROPERTY INSURANCE						
602-9425-43630	GENERAL LIABILITY INSURANCE	71	17,996	20,060	29,807		17,710
602-9425-43800	UTILITIES-GAS/ELEC/SEWER/WATER	12,766	21,234	25,000	4,939		
602-9425-43840	REFUSE						
602-9425-43890	SEWER PLANT FEES	310,873	358,204	349,000	108,856		
602-9425-43900	VEHICLE MAINTENANCE						
602-9425-44010	REPAIRS & MAINT. - BUILDINGS						
602-9425-44030	REP & MAIN. - OTHER THAN BLDGS						
602-9425-44040	REPAIRS & MAINT. - EQUIPMENT	6,220	32,768	31,000	10,790		31,000
602-9425-44100	RENTALS (EQUIPMENT)	77		1,000			1,000
602-9425-44180	UNIFORMS						
602-9425-44200	DEPRECIATION	326,187	393,634	326,187	164,014		
602-9425-44250	EQUIPMENT REPLACEMENT						
602-9425-44330	DUES & SUBSCRIPTIONS	480	556	800	374		800
602-9425-44380	LIFT STATIONS MAINTENANCE	29,926	21,189	23,000	14,924		23,000
602-9425-44650	LOCATES (GOPHER STATE)	1,545	429	1,800	39		1,800
602-9425-44800	SEWER MAIN MAINTENANCE	3,330		5,000			5,000
602-9425-44850	EMERGENCY EQUIPMENT REPAIR						
602-9425-44950	SAFETY EQUIPMENT		140	2,000			2,000
602-9425-45350	IMPROVEMENTS	49,416	(87,153)	675,000	86,234		
602-9425-49050	2014 FORD F350						
602-9425-49200	TANDEM GENERATOR TRAILER						
NET OF REVENUES/APPROPRIATIONS - 9425 - SEWER/WATER MA		(1,036,859)	(1,020,395)	(1,716,897)	(539,011)		(399,900)
ESTIMATED REVENUES - FUND 602		1,393,008	1,388,130	1,352,787	640,532		1,374,880
APPROPRIATIONS - FUND 602		1,379,322	1,373,198	2,170,056	566,809		399,900
NET OF REVENUES/APPROPRIATIONS - FUND 602		13,686	14,932	(817,269)	73,723		974,980
BEGINNING FUND BALANCE		11,984,175	11,997,864	12,012,795	12,012,795		12,086,518
ENDING FUND BALANCE		11,997,861	12,012,796	11,195,526	12,086,518		13,061,498

Calculations as of 06/30/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
651-0000-33439	PERA PENSION OTHER REVENUE						
651-0000-34111	ENGINEER FEE	1,500	2,150		800		
651-0000-36100	SPECIAL ASSESSMENTS						
651-0000-36210	INTEREST EARNINGS	(5,543)	21,983	3,000	715		15,000
651-0000-36240	REIMBURSEMENTS	36,758			5,000		
651-0000-37125	UTILITY CHARGES	230,128	287,734	100,000	117,735		250,000
651-0000-39200	INTERFUND OPERATING TRANSFERS						
651-0000-39203	TRANSFER FROM OTHER FUND						
651-0000-39320	BOND PREMIUM						
651-0000-39350	TRANSFER OF CAPITAL ASSETS						
651-0000-39400	PROCEEDS FROM SALE	805					
NET OF REVENUES/APPROPRIATIONS - 0000 -		263,648	311,867	103,000	124,250		265,000
Dept 1000 - GENERAL GOVERNMENT							
651-1000-43030	ENGINEERING	7,396	4,061		570		
651-1000-47210	TRANSFER						
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN		(7,396)	(4,061)		(570)		
Dept 3100 - HWYS, STREETS, AND ROADS							
651-3100-44000	REPAIRS & MAINT CONTR.						
651-3100-45350	IMPROVEMENTS	4,837		50,000			
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREETS,		(4,837)		(50,000)			
Dept 7000 - DEBT SERVICE							
651-7000-46010	DEBT SRV BOND PRINCIPAL						
651-7000-46110	BOND INTEREST						
651-7000-46130	ISSUANCE COSTS AND DISCOUNTS						
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE							
Dept 9425 - SEWER/WATER MAINTENANCE							
651-9425-41010	FULL TIME - REGULAR	20,117	21,364	35,840	10,591		41,000
651-9425-41030	PART TIME EMPLOYEES REGULAR			2,500			2,500
651-9425-41210	PERA	1,509	1,602	2,880	794		3,260
651-9425-41220	FICA	1,539	1,634	2,930	810		3,330
651-9425-41290	PENSION EXPENSE	16,068	(235)				
651-9425-41300	EMPLOYER PAID IN (GENERAL)	5,443	5,365	9,630	2,108		9,490
651-9425-41310	LIFE INSURANCE			120			120
651-9425-42080	TRAINING AND INSTRUCTION	461	300	1,800			2,500
651-9425-42100	OPERATING SUPPLIES	1,127	262	1,000			1,000
651-9425-42300	SAFETY EQUIPMENT	1,097	1,500	2,000			2,000
651-9425-42310	CONTRACTED SERVICES	7,345	9,563	8,500	187		8,500
651-9425-42400	SMALL TOOLS/MINOR EQUIPMENT	2,143	1,989	2,500	743		2,500
651-9425-42910	EQUIPMENT REPAIR						
651-9425-43000	PROFESSIONAL SERVICE (GENERAL)		1,008		650		
651-9425-43100	MS4 PERMIT - ENGINEERING	13,083	11,171	10,300	723		10,300
651-9425-43210	TELEPHONE			2,700			2,700
651-9425-43800	UTILITIES-GAS/ELEC/SEWER/WATER						
651-9425-43840	REFUSE	30	900	1,000	30		1,000
651-9425-43900	VEHICLE MAINTENANCE						
651-9425-44010	REPAIRS & MAINT. - BUILDINGS						
651-9425-44030	REP & MAIN. - OTHER THAN BLDGS	55,854	(9,998)	55,050			
651-9425-44040	REPAIRS & MAINT. - EQUIPMENT	60,798	29,269	27,000	10,632		27,000
651-9425-44180	UNIFORMS						
651-9425-44200	DEPRECIATION	51,422	52,534	51,423	21,889		55,050
651-9425-44290	REIMBURSEMENTS & REFUNDS						

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 9425 - SEWER/WATER MAINTENANCE						
651-9425-44410	STREET MAINT MATERIALS	3,510	9,036	8,500	321	8,500
651-9425-44430	MS4 PERMIT - IMPLEMENTATION					
651-9425-44650	LOCATES (GOPHER STATE)	1,545	428	1,800	38	1,800
NET OF REVENUES/APPROPRIATIONS - 9425 - SEWER/WATER MA		(243,091)	(137,692)	(227,473)	(49,516)	(182,550)
ESTIMATED REVENUES - FUND 651						
APPROPRIATIONS - FUND 651		263,648	311,867	103,000	124,250	265,000
NET OF REVENUES/APPROPRIATIONS - FUND 651		8,324	170,114	(174,473)	74,164	82,450
BEGINNING FUND BALANCE		1,668,854	1,677,178	1,847,291	1,847,291	1,921,455
ENDING FUND BALANCE		1,677,178	1,847,292	1,672,818	1,921,455	2,003,905

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
700-0000-36210	INTEREST EARNINGS						
NET OF REVENUES/APPROPRIATIONS - 0000 -							
Dept 7000 - DEBT SERVICE							
700-7000-47200	OPERATING TRANSFERS						
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE							
ESTIMATED REVENUES - FUND 700							
APPROPRIATIONS - FUND 700							
NET OF REVENUES/APPROPRIATIONS - FUND 700							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTE BUDGET
Dept 0000						
800-0000-32220	FEES ETC.					
800-0000-36100	SPECIAL ASSESSMENTS					
NET OF REVENUES/APPROPRIATIONS - 0000 -						
Dept 1000 - GENERAL GOVERNMENT						
800-1000-43000	PROFESSIONAL SERVICE (GENERAL)					
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN						
Dept 1400 - CITY CLERK OFFICE						
800-1400-43000	PROFESSIONAL SERVICE (GENERAL)					
NET OF REVENUES/APPROPRIATIONS - 1400 - CITY CLERK OFF						
ESTIMATED REVENUES - FUND 800						
APPROPRIATIONS - FUND 800						
NET OF REVENUES/APPROPRIATIONS - FUND 800						
BEGINNING FUND BALANCE		1	1	1	1	1
ENDING FUND BALANCE		1	1	1	1	1

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
830-0000-31000	GENERAL PROPERTY TAXES					
830-0000-33401	LOCAL GOVERNMENT AID					
830-0000-36210	INTEREST EARNINGS					
830-0000-39203	TRANSFER FROM OTHER FUND					
NET OF REVENUES/APPROPRIATIONS - 0000 -						
Dept 2110 - POLICE DEPARTMENT						
830-2110-45800	OTHER EQUIPMENT					
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPARTM						
Dept 2200 - FIRE DEPARTMENT						
830-2200-45250	VEHICLE					
830-2200-45350	IMPROVEMENTS					
830-2200-45800	OTHER EQUIPMENT					
830-2200-47220	INTERFUND INTEREST EXPENSE					
NET OF REVENUES/APPROPRIATIONS - 2200 - FIRE DEPARTMEN						
Dept 7000 - DEBT SERVICE						
830-7000-46010	DEBT SRV BOND PRINCIPAL					
830-7000-46110	BOND INTEREST					
830-7000-47000	PRINCIPAL					
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE						
ESTIMATED REVENUES - FUND 830						
APPROPRIATIONS - FUND 830						
NET OF REVENUES/APPROPRIATIONS - FUND 830						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY DEPARTMENT THRU 06/30/24	2025 REQUESTED BUDGET
Dept 0000						
840-0000-31000	GENERAL PROPERTY TAXES					
840-0000-33401	LOCAL GOVERNMENT AID					
840-0000-33620	OTHER COUNTY GRANTS & AIDS					
840-0000-36210	INTEREST EARNINGS					
840-0000-36240	REIMBURSEMENTS					
840-0000-39203	TRANSFER FROM OTHER FUND					
840-0000-39400	PROCEEDS FROM SALE					
NET OF REVENUES/APPROPRIATIONS - 0000 -						
Dept 2110 - POLICE DEPARTMENT						
840-2110-45350	IMPROVEMENTS					
840-2110-45800	OTHER EQUIPMENT					
840-2110-45900	VEHICLE					
840-2110-47200	OPERATING TRANSFERS					
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPARTM						
ESTIMATED REVENUES - FUND 840						
APPROPRIATIONS - FUND 840						
NET OF REVENUES/APPROPRIATIONS - FUND 840						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTE BUDGET
Dept 0000						
850-0000-31000	GENERAL PROPERTY TAXES					
850-0000-34125	DONATIONS					
850-0000-36210	INTEREST EARNINGS					
850-0000-39203	TRANSFER FROM OTHER FUND					
NET OF REVENUES/APPROPRIATIONS - 0000 -						
Dept 1000 - GENERAL GOVERNMENT						
850-1000-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN						
Dept 5200 - PARKS						
850-5200-45350	IMPROVEMENTS					
NET OF REVENUES/APPROPRIATIONS - 5200 - PARKS						
ESTIMATED REVENUES - FUND 850						
APPROPRIATIONS - FUND 850						
NET OF REVENUES/APPROPRIATIONS - FUND 850						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTE BUDGET
Dept 0000						
860-0000-31000	GENERAL PROPERTY TAXES					
860-0000-36210	INTEREST EARNINGS					
860-0000-39203	TRANSFER FROM OTHER FUND					
NET OF REVENUES/APPROPRIATIONS - 0000 -						
Dept 1000 - GENERAL GOVERNMENT						
860-1000-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN						
ESTIMATED REVENUES - FUND 860						
APPROPRIATIONS - FUND 860						
NET OF REVENUES/APPROPRIATIONS - FUND 860						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 0000						
870-0000-31000	GENERAL PROPERTY TAXES					
870-0000-33401	LOCAL GOVERNMENT AID					
870-0000-36210	INTEREST EARNINGS					
870-0000-39203	TRANSFER FROM OTHER FUND					
NET OF REVENUES/APPROPRIATIONS - 0000 -						
Dept 1000 - GENERAL GOVERNMENT						
870-1000-42090	NETWORK MUNICIPAL COMPUTERS					
870-1000-42220	OFFICE EQUIPMENT					
870-1000-45350	IMPROVEMENTS					
870-1000-45900	VEHICLE					
870-1000-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN						
ESTIMATED REVENUES - FUND 870						
APPROPRIATIONS - FUND 870						
NET OF REVENUES/APPROPRIATIONS - FUND 870						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY DEPARTMENT THRU 06/30/24	2025 REQUESTED BUDGET
Dept 0000						
880-0000-31000	GENERAL PROPERTY TAXES					
880-0000-33401	LOCAL GOVERNMENT AID					
880-0000-36210	INTEREST EARNINGS					
880-0000-36240	REIMBURSEMENTS					
880-0000-39203	TRANSFER FROM OTHER FUND					
880-0000-39311	CAPITAL LEASE PROCEEDS					
880-0000-39400	PROCEEDS FROM SALE					
NET OF REVENUES/APPROPRIATIONS - 0000 -						
Dept 1000 - GENERAL GOVERNMENT						
880-1000-47210	TRANSFER					
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN						
Dept 3100 - HWYS, STREETS, AND ROADS						
880-3100-42750	TRUCK PAYMENT					
880-3100-42900	STREET SIGN REPAIR					
880-3100-44250	EQUIPMENT REPLACEMENT					
880-3100-44270	LOADER REPLACEMENT					
880-3100-44500	CRACK FILLING					
880-3100-44550	SEAL COATING					
880-3100-44570	GRAVEL IMPROVEMENTS					
880-3100-44580	CALCIUM CHLORIDE					
880-3100-44600	POTHoles/PATCHING					
880-3100-45350	IMPROVEMENTS					
880-3100-45800	OTHER EQUIPMENT					
880-3100-46000	BOND PRINCIPAL					
880-3100-46110	BOND INTEREST					
880-3100-47200	OPERATING TRANSFERS					
880-3100-47220	INTERFUND INTEREST EXPENSE					
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREETS,						
Dept 7000 - DEBT SERVICE						
880-7000-46010	DEBT SRV BOND PRINCIPAL					
880-7000-46110	BOND INTEREST					
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE						
ESTIMATED REVENUES - FUND 880						
APPROPRIATIONS - FUND 880						
NET OF REVENUES/APPROPRIATIONS - FUND 880						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
900-0000-36210	INTEREST EARNINGS						
900-0000-39720	TRANSFERS IN						
NET OF REVENUES/APPROPRIATIONS - 0000 -							
ESTIMATED REVENUES - FUND 900							
APPROPRIATIONS - FUND 900							
NET OF REVENUES/APPROPRIATIONS - FUND 900							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	DEPARTMENT	2025 REQUESTE BUDGET
Dept 0000							
999-0000-31000	GENERAL PROPERTY TAXES	100,010	(4,214)				
999-0000-33439	PERA PENSION OTHER REVENUE						
999-0000-36100	SPECIAL ASSESSMENTS	416,257	213,672				
999-0000-36255	CAPITAL CONTRIBUTIONS FROM DEV						
999-0000-36505	REVOLVING LOANS RETAINED						
999-0000-39230	BOND PREMIUM REVENUE	32,736	32,737				
999-0000-39300	BOND PROCEEDS						
999-0000-39999	PRIOR PERIOD ADJUSTMENTS						
NET OF REVENUES/APPROPRIATIONS - 0000 -		549,003	242,195				
Dept 1000 - GENERAL GOVERNMENT							
999-1000-41000	SALARIES & WAGES	15,754	15,783				
999-1000-41010	FULL TIME - REGULAR						
999-1000-41290	PENSION EXPENSE						
999-1000-41390	OPEB EXPENSE						
999-1000-44200	DEPRECIATION	1,198,982	1,276,543				
999-1000-45000	CAPITAL OUTLAY	(243,819)	(2,178,568)				
NET OF REVENUES/APPROPRIATIONS - 1000 - GENERAL GOVERN		(970,917)	886,242				
Dept 1400 - CITY CLERK OFFICE							
999-1400-41290	PENSION EXPENSE	350,319					
NET OF REVENUES/APPROPRIATIONS - 1400 - CITY CLERK OFF		(350,319)					
Dept 2000 - PUBLIC SAFETY							
999-2000-41000	SALARIES & WAGES	(74,735)	2,413				
999-2000-41010	FULL TIME - REGULAR						
999-2000-41290	PENSION EXPENSE						
999-2000-41390	OPEB EXPENSE						
999-2000-44200	DEPRECIATION						
999-2000-45000	CAPITAL OUTLAY	(384,697)					
999-2000-47300	LOSS OF SALE OF CAP	6,183					
NET OF REVENUES/APPROPRIATIONS - 2000 - PUBLIC SAFETY		453,249	(2,413)				
Dept 2110 - POLICE DEPARTMENT							
999-2110-41010	FULL TIME - REGULAR						
NET OF REVENUES/APPROPRIATIONS - 2110 - POLICE DEPARTM							
Dept 3000 - PUBLIC WORKS							
999-3000-41000	SALARIES & WAGES	1,304	4,870				
999-3000-41010	FULL TIME - REGULAR						
999-3000-41290	PENSION EXPENSE						
999-3000-41390	OPEB EXPENSE						
999-3000-44200	DEPRECIATION						
999-3000-45000	CAPITAL OUTLAY						
999-3000-47300	LOSS OF SALE OF CAP						
NET OF REVENUES/APPROPRIATIONS - 3000 - PUBLIC WORKS		(1,304)	(4,870)				
Dept 3100 - HWYS, STREETS, AND ROADS							
999-3100-41010	FULL TIME - REGULAR						
999-3100-45000	CAPITAL OUTLAY	(264,713)	(2,350,663)				
NET OF REVENUES/APPROPRIATIONS - 3100 - HWYS, STREETS,		264,713	2,350,663				
Dept 5000 - CULTURE-RECREATION							
999-5000-44200	DEPRECIATION						
999-5000-45000	CAPITAL OUTLAY	(7,961)	(91,080)				

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 06/30/24	2025 DEPARTMENT REQUESTED BUDGET
Dept 5000 - CULTURE-RECREATION						
NET OF REVENUES/APPROPRIATIONS - 5000 - CULTURE-RECREA		7,961	91,080			
Dept 5200 - PARKS						
999-5200-41000	SALARIES & WAGES	(843)	(1,145)			
NET OF REVENUES/APPROPRIATIONS - 5200 - PARKS		843	1,145			
Dept 7000 - DEBT SERVICE						
999-7000-46010	DEBT SRV BOND PRINCIPAL	(1,244,534)	(1,055,000)			
999-7000-46100	CAPITAL LEASE PRINCIPAL					
999-7000-46110	BOND INTEREST	(15,714)	(14,622)			
999-7000-46120	BOND DISCOUNT AMORTIZATION					
NET OF REVENUES/APPROPRIATIONS - 7000 - DEBT SERVICE		1,260,248	1,069,622			
Dept 9000 - MISCELLANEOUS						
999-9000-47250	TRANSFER OF CAPITAL ASSETS					
NET OF REVENUES/APPROPRIATIONS - 9000 - MISCELLANEOUS						
ESTIMATED REVENUES - FUND 999		549,003	242,195			
APPROPRIATIONS - FUND 999		(664,474)	(4,391,469)			
NET OF REVENUES/APPROPRIATIONS - FUND 999		1,213,477	4,633,664			
BEGINNING FUND BALANCE		13,953,653	14,963,402	20,042,412	20,042,412	20,042,412
FUND BALANCE ADJUSTMENTS		(203,727)	445,345			
ENDING FUND BALANCE		14,963,403	20,042,411	20,042,412	20,042,412	20,042,412
ESTIMATED REVENUES - ALL FUNDS		10,398,368	11,550,868	9,313,559	2,129,936	9,734,305
APPROPRIATIONS - ALL FUNDS		9,081,797	8,145,327	10,874,723	5,757,941	8,085,182
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		1,316,571	3,405,541	(1,561,164)	(3,628,005)	1,649,123
BEGINNING FUND BALANCE - ALL FUNDS		42,774,885	43,889,733	47,740,622	47,740,622	44,112,617
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(201,728)	445,345			
ENDING FUND BALANCE - ALL FUNDS		43,889,728	47,740,619	46,179,458	44,112,617	45,761,740



Date: July 12, 2024

Presented to: Mayor Iverson and City Council Members

Presented by: Robb Linwood, City Administrator

Department: Administration

Reference: 2025 Budget Work Session on Tuesday July 16, 2024 at 5:30PM

2025 Budget Calendar

The City follows the procedures below in establishing the budget:

The annual budget process begins in May each year. Staff prepares and distributes budget worksheets and instructions for department heads. City Council has a work session to review the budget process. Departmental budgets and 5-year capital requests are due from department heads to the City Administrator. The first draft of the budget is due to the City Administrator at the beginning of July. The City Administrator meets with department heads to discuss individual budget requests. Total budget requests are compared to revenue estimates to ensure that there is funding available to fund the proposed expenditures. Budget revisions from departmental meetings are completed and revisions are incorporated into the first draft of the budget that is presented at the council work session. The City Administrator meets with department heads to discuss and review council feedback from the work session. In early September, the City sets the preliminary levy and the public hearing information which is forwarded to the County Auditor by September 30th each year. In September/October, additional updates are completed before the final presentation of the budget. The County mails parcel specific tax notices in November to property owners providing taxes due the following year based on the preliminary levy. A budget and levy hearing is held in December in accordance with State law. The budget and tax levy are adopted through passage of resolutions.

Budget Calendar

May 29, 2024	Staff prepares and distributes budget worksheets and instructions for department heads.
June 4, 2024	City Council holds visioning sessions with City Administrator, Department heads to look at long-term plan and adopt short-term strategies and budget objectives.
June 14, 2024	Departmental budgets and 5-year capital requests due from department heads to City Administrator
July 3, 2024	1st draft of budget due to City Administrator.
July 8-12, 2024	Meet with department heads to discuss individual budget requests.
July 12, 2024	Budget revisions from departmental meetings completed.
July 16, 2024	Council work session - first draft of budget presented.
July 29-August 2, 2024	Additional departmental meetings to discuss and review council feedback from work session.
August 9, 2024	2nd draft of budget due to City Administrator.
August 20, 2024	Council work session
September 3, 2024	At the Council meeting, the public hearing date on the proposed budget and proposed tax levy are approved by the Council.
By September 30, 2024	City Administrator certifies preliminary levy and hearing date to Chisago County.
September/October	Additional updates/fine tuning of budget before final presentation.
October 18, 2024	Final budget due to City Administrator.
November	County Auditor mails tax notices to each taxpayer.
November 6, 2024	Council work session – final budget presented.
December 3, 2024	Initial Truth-In-Taxation Hearing on 2024 Budget & Levy and adoption of the 2024 Budget and Levy.
December 17, 2024	2024 Final adoption date of the 2024 Budget and Levy - if needed.

2025 Preliminary Budget

At the first Council Meeting in 2024, the City Council adopted the 2025 Budget Calendar, which outlined a series of steps to establish the eventual budget. As part of those steps, the initial meetings included a discussion on the Council's budget goals and priorities, intended to provide direction for the preparation of the 2025 Recommended Budget.

The Council completed a 2024 goals and ongoing goals strategic retreat on February 20, 2024.

Vision Statement:

The City of Wyoming will be a regional leader in providing innovative and long-term economically responsible government that is transparent to all.

Mission Statement:

The mission of the City of Wyoming is to efficiently do the work of the city, invest in the community, and operate with stability to provide reliable and adaptive services.

In an effort to provide a Recommended Budget that aligns with the Council's aspirations, the Council is asked to provide, at a minimum, guidance on the following budget goals and priorities. We are still in the process of assessing issues, but below are some factors influencing the 2025 Budget:

Strategic Planning/Long Range Planning

As part of the budget process, we will need to evaluate the implementation of the priorities identified during the strategic planning process. The Council approved a Long-Term Plan that assists with the analysis of normal operating expenses considering inflation rates, housing growth, population estimates, the general tax levy, debt service or interfund loan financing, TIF districts, Capital Funds, current and future employees, enterprise funds and infrastructure needs, future street projects, capital equipment needs, and maintenance or improvement of facilities. We will continue to update and amend this document as necessary to serve as a guiding document for the Council.

Staff Level Changes for City Departments

Currently, the only anticipated staffing changes are in the Public Works Department, where an FTE addition has been identified in the 2023 utility rate study adopted by the Council last year.

Changes in Programs or Service Levels

The Council is asked to provide general guidance on whether any programs or services should receive added or reduced emphasis. The Council may consider what emphasis to provide for the Council's 2024 goals developed at the beginning of the year.

Valuations

The 2024 residential property valuations have been estimated by Chisago County at approximately a 3.8% decrease. We are still waiting for the preliminary 2025 tax capacity amount from the county, which is not included in the budget at this time.

Healthcare Costs

Healthcare is evaluated yearly as we wait for costs to be announced. Last year, staff reviewed other material from plans if the city were to operate independently, and those costs exceeded our plan through the cooperative. This year, the healthcare increase is 7%, which will be split 50/50 between the city and employees.

League of Minnesota City Insurance Costs

Based on estimates from the League of Minnesota Cities, we budgeted the same as the 2024 invoices for General Liability Insurance and Workers Compensation.

Update of Streets Capital Improvement Plan

Staff has continued to work with the Finance Staff, Public Works, and Engineering Departments to review the current Streets CIP and evaluate the levy dollars in the street fund, fund balance, and franchise fees. With the current condition of streets, we may need to shuffle some projects in the 5-year CIP. WSB will be completing and updating the city's Pavement Management Index in June and July. This evaluation helps prioritize our capital projects and maintenance plans. This will be a discussion topic with the Council for the 2025 budget and moving forward.

Labor Negotiations for Bargaining Units

2023 was the last year for our contracts with our three bargaining groups: the Sergeants LELS group, Patrol LELS group, and the Local 49ers for Public Works. The City has completed one contract in 2024 but still has two contracts open. We will continue to work towards completing contracts with the other bargaining units, impacting the 2025 budget once completed.

Cannabis

As of May 2023, Minnesota legalized recreational cannabis through the passing of House File 100. This legislation allows adults aged 21 and older to possess and use cannabis within specified limits and establishes a framework for the commercial sale of cannabis. The Minnesota Office of Cannabis Management (OCM) regulates and oversees the cannabis industry, including the issuance of licenses for dispensaries. Staff is part of various groups with the League of Minnesota Cities and others offering guidance and information. We will continue to update the Council as we receive more information. We have already adopted moratoriums related to cannabis businesses but may need updates as staff continues to research model zoning ordinances

during the moratorium. The OCM has released a Guide for Local Governments on Adult-Use Cannabis, which serves as a general overview of Minnesota’s new adult-use cannabis law and includes a model ordinance for local municipalities to use. Staff will begin working with the planning commission on the model ordinance and zoning.

Wyoming Public Safety Building

The state legislature did not adopt a bonding bill this year, and the city did not receive any funding. We made positive inroads after considerable meetings with legislators and attendance at events, receiving feedback that there was a strong chance we would have been included in a bonding bill had there been one. The city has hired a lobbyist to help acquire funding from the Minnesota State Legislature and Congressionally directed spending from the Federal level. The lobbyist was critical in arranging capital investment committee tours of our current facilities from both the House and Senate. Staff has been reviewing the current plan and requesting updated cost estimates from our construction manager. Since there was no bonding bill this year, there will likely be an appetite for one in 2025. The current contract with the lobbyist ended in June, and we anticipate re-engaging the lobbyist in December of this year in preparation for the 2025 session. Significant changes in both the House and Senate are possible due to the 2024 election outcomes. Another option the city may consider is a local sales tax for facility funding. While some tax provisions were included in the final omnibus bill, most substantive provisions were removed, and the local sales tax moratorium remains in place for another year. The University of Minnesota can conduct studies for cities to analyze what a local sales tax would mean for local residents and visitors, providing valuable information for the Council to consider further. Staff has attached a study completed for another community in Minnesota that helped them determine if a local sales tax was something they wanted to explore further. The earliest a study could be completed for the city would be this fall.

Park and Trail Funding

The Park Advisory Commission continues to evaluate priorities for parks and trails. We will keep the Council aware of any recommendations or potential projects that the Council feels should be reviewed for consideration.

Council Pay

We have attached a spreadsheet of the comparable cities we utilize for our employees for the Council’s review. This spreadsheet shows the breakdown of other communities' council and mayor pay. Pursuant to Chapter 744 of Minnesota Session Laws 1971, the City Council is authorized to set the compensation for both the Mayor and Members of the City Council. However, that same law prohibits any modification to the established compensation levels during a term. Thus, compensation may only be set at the conclusion of one elective term to become effective at the beginning of the next succeeding elective term.

Capital Improvement Equipment Fund

Staff has been working diligently regarding prices of equipment with the changing marketplace concerning cost and supply chain. This will apply for 2025 CIP items as they will be part of the annual budget.

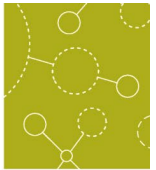
American Rescue Plan Funds (ARPA)

American Rescue Funds must have identified expenditures before the end of 2024. So far, we have utilized \$450,000 towards the water main/sewer extension and sewer upsizing on the west side of the freeway, approximately \$159,000 for Armer radios for the police, and approximately \$11,700 for fiber projects in the community. This leaves approximately \$100,000 left in ARPA funds that we still need to identify for use in 2024 and expend in the next two years. The Public Safety Department has identified the costs of radios for the Fire Department at approximately \$235,000. We have set aside \$150,000 in capital for this expense and believe that using some of the remaining ARPA funds would fully cover this expenditure. The city plans to apply for a state grant for radios for the Fire Department. Unfortunately, the grant pool is only 4 million dollars to be divided between all state agencies. When the original ARPA funds were allocated, these items were identified as worthy projects for ARPA dollars. It is necessary that we designate the use of ARPA funds before the end of 2024.

Discussion:

All these items are intended to generate discussion and direction. We will have the ability to go more in-depth on all items as we continue our work on the 2025 Budget. Additionally, are there any specific priorities, objectives, goals, issues, or services that the Council would like to have evaluated in conjunction with the 2025 budget process?

City	Mayor	Mayor Pro Term	Council Member	Per Meeting
City of Lindstrom	\$3,000.00		\$2,200.00	
Chisago City	\$4,000.00		\$3,000.00	
Forest Lake	\$6,500.00		\$5,500.00	
Albertville	\$4,800.00		\$3,600.00	
City of St. Anthony Village	\$8,700.00	\$7,956.00	\$7,200.00	
Cambridge	\$7,000.00		\$5,600.00	
Circle Pines	\$4,500.00		\$3,900.00	
East Bethel	\$6,300.00		\$5,100.00	
City of St. Francis	\$6,000.00		\$4,800.00	
Falcon Heights	\$5,400.00		\$3,600.00	
City of Hugo	\$8,125.00		\$6,500.00	
City of Isanti	\$5,725.00		\$4,638.00	\$3925.00 Mayor and \$2,838.00 Council +\$50.00 Per Meeting Council Meeting and Liason or board appointment/special meeting/work session - Average 36 Meeting a year
City of North Branch	\$5,000.00		\$4,000.00	
City of Mahtomedi	\$6,000.00		\$4,800.00	
City of Ostego	\$6,450.00		\$5,220.00	\$4,200 fo Mayor and \$3,600 Council + \$45.00 Per Meeting as liason/special meeting/work session/community event - Average 36 Year council and 50 Mayor
Average Wage	\$5,833.33		\$4,643.87	
City of Wyoming	\$5,000.00		\$4,000.00	



Local Option Sales Tax Analysis for Moorhead, MN

ESTIMATED CONTRIBUTIONS OF RESIDENTS AND NON-RESIDENTS TO A LOCAL OPTION SALES TAX

Authored by Ryan Pesch



REPORT SPONSOR: CITY OF MOORHEAD, MINNESOTA

Local Option Sales Tax Analysis for Moorhead

ESTIMATED CONTRIBUTIONS OF RESIDENTS AND NON-RESIDENTS TO A LOCAL OPTION SALES TAX

February 2022

Authored by Ryan Pesch, Extension Educator, University of Minnesota Extension Center for Community Vitality

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Sponsor:

City of Moorhead

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SUMMARY OF FINDINGS

University of Minnesota Extension conducted a study to estimate the proportion of sales proceeds attributed to both Moorhead residents and non-residents.

Using the most recent sales and use tax data available from the Minnesota Department of Revenue (MN Revenue), Extension estimated that non-residents account for 30 percent of taxable sales subject to a local option sales tax (LOST).

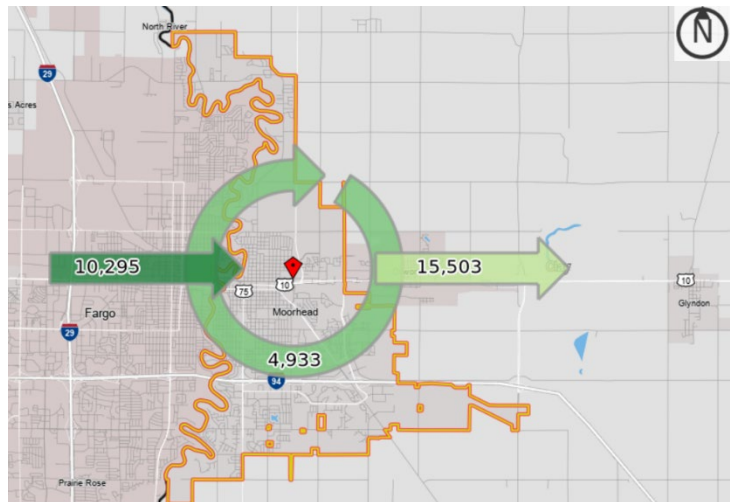
In 2019, total taxable sales in Moorhead were \$319 million. MN Revenue analysts estimate that approximately all \$319 million would be subject to a LOST. With 30 percent of sales derived from non-resident spending, Extension estimated that Moorhead residents spent \$225 million of the total \$319 million in taxable sales subject to a LOST.

If the tax were in place in 2019, a 0.5 percent local option sales tax would have garnered \$1,596,000 in tax proceeds. Moorhead residents would have contributed \$1.13 million in taxes, and non-residents would have contributed \$470 thousand. Based on these estimates, each Moorhead resident would have paid, on average, an additional \$25.49 in sales tax in 2019.

This report is based on a trade area analysis comparing actual taxable sales to potential sales. This is calculated by multiplying the Moorhead population in 2019 (MN Demographic Center) by the Minnesota average per capita sales for each category, and then adjusting for the county's personal income factor. This initial analysis provided an estimate of retail and service purchases made by Moorhead residents. For each merchandise group, the estimates for two types of purchasers—city residents and others—were calculated and adjusted considering the area economy. These adjustments were based on informed estimates and were aimed, in part, at reducing potential overestimates of the sales tax share attributable to non-residents. Assumptions and calculations are included for major retail and service categories so local decision makers can adjust totals if they have more nuanced insight.

Several factors and features of Moorhead's economy helped frame the analysis for the different merchandise categories:

- Fargo is a much larger community and provides a wider retail and service mix than Moorhead. As such, Fargo draws a substantial amount of shoppers both from Moorhead and the greater region.
- Moorhead has a large proportion of its residents leave for work and imports a smaller, but still substantial number of workers (Figure 1). In this dynamic, commuters often shop for goods and services near where they work.



Inflow and outflow of wage earners.

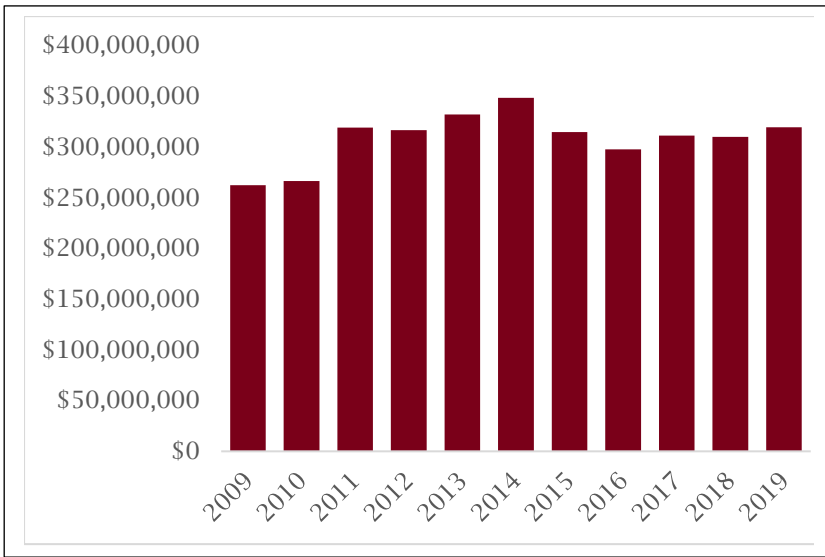
Source: 2019 U.S. Census Bureau On-The-Map

Figure 2 shows the estimated percentage of sales—across all merchandise categories— attributed to both residents and non-residents in 2019. These estimates are based on the adjusted analysis to more accurately reflect the county’s economic and consumption circumstances. Based on these findings, Extension estimates city residents represent 70 percent of all taxable retail and service sales subject to the tax (\$225 million), and the remaining 30 percent (\$94 million) are attributed to non-residents.

Figure 2: Estimated 2019 Taxable Sales Subject to LOST

	Taxable Sales	Percent of Sales
City residents	\$225,193,020	70.5%
Non-residents	\$94,073,233	29.5%

Figure 3: Total taxable sales in Moorhead from 2009-2019



Source: Minnesota Department of Revenue

The total taxable sales in the city took a significant step up from 2010 to 2011 and has remained relatively steady near \$315 million over ten years (Figure 3). Total taxable sales were \$318 million in 2009 and \$319 million in 2019. This provides some sense of the stability of a LOST going forward.

Extension forecasted taxable sales subject to the local tax for 2020, 2021, and 2022 using a simple exponential smoothing forecast model that employs a moving weighted average and a 95% confidence interval to

provide an upper and lower bound to the estimate (Figures 4 and 5). This model estimates total tax proceeds in 2020 to be between an upper limit of \$1.8 million and a lower limit of \$1.4 million.

Considering the historic disruption of the pandemic and its uneven effect on business categories, this forecast is an unlikely scenario based only on past trends. National evidence shows that home-focused businesses like food, building materials, general merchandise, and furniture did well through the pandemic, whereas dining, accommodations, and personal services saw record sales decreases. The sharp rebound in sales in 2021 further complicates any forecast.

Figure 4: Forecast for Tax Proceeds based on Past Trends

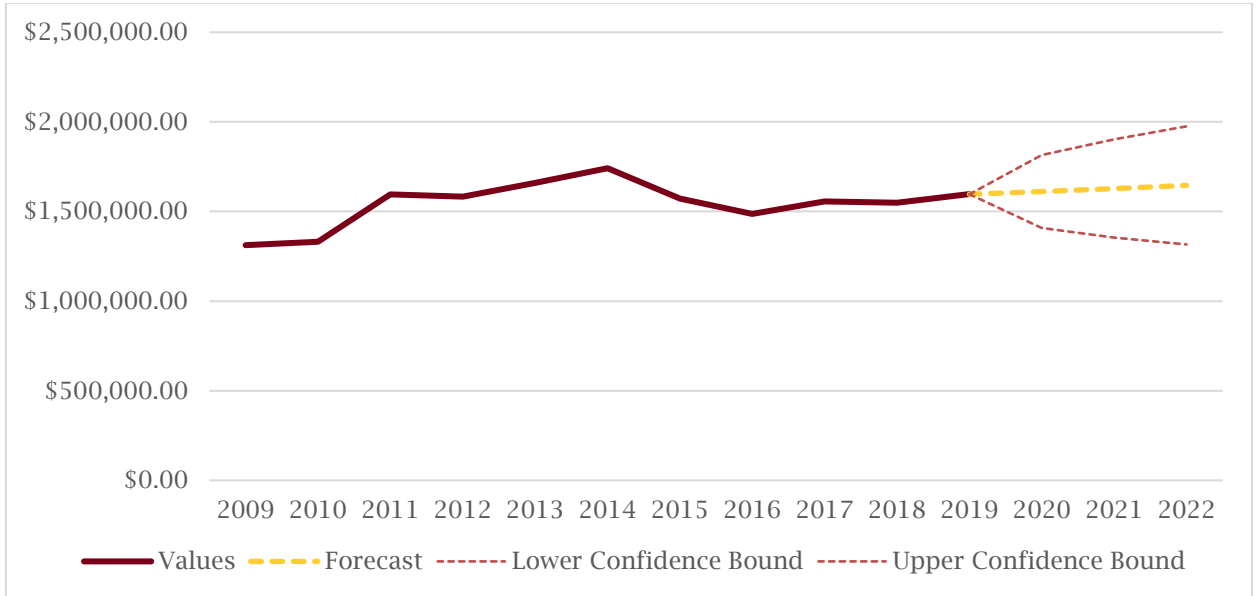


Figure 5: Forecast with Upper and Lower Bound 2019-22

	Forecast	Lower Bound	Upper Bound
2019	\$1,596,331	\$1,596,331	\$1,596,331
2020	\$1,610,949	\$1,407,560	\$1,814,338
2021	\$1,628,306	\$1,354,538	\$1,902,073
2022	\$1,645,662	\$1,316,109	\$1,975,216

Use taxes also affect the tax proceeds from a local option sales tax. Use taxes derive from city businesses purchasing products from out-of-state sources and in other Minnesota locations. Use taxes are often less consistent and more difficult to estimate accurately than sales taxes. In 2019, the city received \$507,959 in use (not sales) tax proceeds. It would have garnered \$36,500 for a LOST at the 0.5 percent rate.

Policymakers must also consider the impacts that a LOST may have on consumer purchasing behavior, particularly whether it will result in a loss of consumer purchases to other jurisdictions such as Fargo or West Fargo in this instance. Extension examined records of 11 cities that enacted a local option sales tax between 1999 and 2006 (information available on the Minnesota Department of Revenue website). Records do not indicate a major purchasing change due to the additional sales tax, and most of the jurisdictions have shown continued sales growth (see Appendix A). These communities, however, may not be comparable to Moorhead. All communities included in this analysis are located outside the Twin Cities metro area and may retain more shoppers than communities in the metro area where one can easily switch spending from one jurisdiction to another.

BACKGROUND AND METHODOLOGY

Community economics educators at University of Minnesota Extension provide applied research and education to help community and business partners make better informed decisions. In recent years, Minnesota has adopted laws enabling local governments to enact a local option sales tax. Extension has assisted these administrations in estimating their potential tax proceeds and the portion of taxes paid by local residents.

This report estimates the proportion of tax proceeds generated by Moorhead residents compared to non-residents. The most recently available state sales tax data (2019) from the Minnesota Department of Revenue (MN Revenue) was used.

Trade Area Analysis and Calculations

Extension conducted a trade area analysis of retail and service sales in select merchandise categories, estimating the amount of taxable sales subject to sales taxes made by both local residents and non-residents. Use tax is a much smaller portion of the total collection compared to sales tax proceeds. It is also estimated using a different formula.

Extension calculated potential sales for the county in each merchandise category and compared this calculation to actual taxable sales from the Minnesota Department of Revenue sales tax statistics for the same category. Actual sales greater than potential sales indicate the county attracts sales from outside its boundaries, or has sales greater than one would expect from its residents. Extension used the difference between potential and actual sales to set reasonable estimates of spending by residents and non-residents across all categories. These estimates also helped inform adjustments for each category.

Potential sales calculations are based on average statewide spending by merchandise category and the population of the county, then adjusted by the level of income in Moorhead. Specifically, potential sales result from county population, state per capita taxable sales, and the index of income (see sidebar and Appendix B).

The following section details the initial and adjusted trade area calculations for all merchandise categories. The sections labeled “Analysis with Adjustments” lists the final estimate of sales generated by non-residents. A rationale for adjustments and conclusions is also included.

Potential sales estimate the dollar amounts for purchases made by local residents *if* local residents spend as much as the average Minnesota resident.

Potential sales are calculated by the following formula:

$$(T \div PMn) \times MG \times (YCC \div YMn) = \text{potential sales}$$

T = Total Minnesota taxable sales for a merchandise category

PMn = 2019 population of Minnesota (5,639,632)

PM = 2019 population of Moorhead (44,167)

YHC = Per capita income of Clay County residents (\$44,023)

YMn = Per capita income of Minnesota residents (\$58,834)

TRADE AREA ANALYSIS BY MERCHANDISE CATEGORY

The following pages provide detailed analysis by merchandise category.

Vehicles and Parts

5.9 percent of total taxable retail and service sales

The **14 businesses** in this retail category include repair parts, snowmobiles, boats, trailers, and recreational vehicles. *Sales of cars and other on-road vehicles are not included in this category since they are subject to a different tax.*

	(\$Millions)
Actual taxable sales	\$14.31
-Potential sales	\$19.01
= \$ variance	(\$4.70)
= as % of potential	-24.7%

Unadjusted Trade Area Analysis

Potential taxable sales to residents	\$19.01
Surplus	(\$4.70)
Total	\$14.31
Surplus percentage	-32.9%

Analysis with Adjustments

Capture rate of Moorhead residents	71%
Residents' \$ share	\$13.59
Non-Residents' \$ share	\$0.72
Total	\$14.31
Non-resident share per group	5.0%

Analysis for Vehicles and Parts

Extension's trade area analysis estimates that the city falls short of potential sales. Yet, even in a category with a deficit, Extension attributes some portion of sales to non-residents. In this case, Extension set the non-resident share at a modest 5 percent. The assumption is that it is unrealistic to think that there would be no non-residents that shopped in the community for goods in this category. Even some nearby non-residents may likely visit the community for these 14 businesses that supply vehicles and parts due to convenience alone.

Furniture Stores

3.4 percent of total taxable retail and service sales

These **9 stores** sell furniture, beds, carpeting, window coverings, appliances, kitchenware, and wood-burning stoves.

	(\$Millions)
Actual taxable sales	\$8.37
Potential sales	\$8.82
= \$ variance	(\$0.45)
= as % of potential	-5.1%

Unadjusted Trade Area Analysis

Potential sales to residents	\$8.82
Surplus	(\$0.45)
Total	\$8.37
Non-resident share per group	-5.4%

Analysis with Adjustments

Capture rate of Moorhead residents	74%
Residents' \$ share	\$6.53
Non-Residents' \$ share	\$1.84
Total	\$8.37
Non-resident share per group	22.0%

Analysis for Furniture Stores

Furniture stores are a relatively minor category for Moorhead at 3.4 percent of total taxable sales. Extension's analysis suggests the community is near breakeven in this category. The focus group shared that the primary businesses in this category were two popular appliance stores and that the community had no furniture stores. Considering this mix of businesses, Extension set the non-resident spending at 22% to account for the appliance stores' pull and Moorhead residents' spending on furniture outside the community. At 22% non-resident spending, the capture rate of local residents spending in this category at a conservative 74%.

Electronics and Appliances

0.4 percent of total taxable retail and service sales*

These **6 establishments** primarily include household-type appliances, sewing machines, cameras, computers, and other electronic goods.

	(\$Millions)
Actual taxable sales	\$1.07
-Potential sales	\$9.69
= \$ variance	(\$8.62)
= as % of potential	-89.0%

Unadjusted Trade Area Analysis

Potential sales to residents	\$9.69
Surplus	(\$8.62)
Total	\$1.07
Non-resident share per group	-807.2%

Analysis with Adjustments

Capture rate of Moorhead residents	11%
Residents' \$ share	\$1.05
Non-residents' \$ share	\$0.02
Total	\$1.07
Non-resident share per group	2.0%

Analysis for Electronics and Appliances

Extension's trade area analysis estimates that the city falls far short of potential sales. Yet, even in a category with a deficit, Extension attributes some portion of sales to non-residents. In this case, Extension set the non-resident share at a very modest 2 percent. The assumption is that it is unrealistic to think that there would be no non-residents that shopped in the community for goods in this category.

Building Materials

21.7 percent of total taxable retail and service sales*

These 13 establishments sell lumber, hardware, paint, wallpaper, tile, hardwood floors, roofing, fencing, ceiling fans, lawn equipment, and garden items.

	(\$Millions)
Actual taxable sales	\$52.84
Potential sales	\$32.78
= \$ variance	\$20.06
= as % of potential	61.2%

Unadjusted Trade Area Analysis

Potential sales to residents	\$32.78
Surplus	\$20.06
Total	\$52.84
Non-resident share per group	38.0%

Analysis with Adjustments

Capture rate of Moorhead residents	84%
Residents' \$ share	\$27.48
Non-residents' \$ share	\$25.36
Total	\$52.84
Non-resident share per group	48.0%

Analysis for Building Materials

At just under 21.7%, Building Materials is by far the largest category of sales and revenue in Moorhead. Extension's analysis suggests that this category captures a large number of Moorhead residents at 84% capture rate. This conclusion is based on the assumption that such a strong building material presence would capture local dollars and bulky a heavy building materials are often best purchased close to home. At this capture rate, non-residents still account for a significant 48% of sales.

Food and Groceries

9.1 percent of total taxable retail and service sales

The **15 stores** in this merchandise group include grocery stores, delis, bakeries, and butcher shops that sell food to be prepared at home. Liquor stores are also included in this group.

	(\$Millions)
Actual taxable sales	\$22.19
- Potential sales	\$24.32
= \$ variance	(\$2.13)
= as % of potential	-8.8%

Unadjusted Trade Area Analysis

Potential sales to residents	\$24.32
Surplus	(\$2.13)
Total	\$22.19
Non-resident share per group	-9.6%

Analysis with Adjustments

Capture rate of Moorhead residents	78%
Residents' \$ share	\$18.86
Non-residents' \$ share	\$3.33
Total	\$22.19
Non-resident share per group	15.0%

Analysis for Food and Groceries

Extension's trade area analysis estimated a slight deficit in the food and liquor category in this significant category (9.1% of sales). Extension set the non-resident share at 15%, primarily to allow for some reasonable portion of out-shopping by Moorhead residents. Considering the competition from Fargo big box retailers and specialty food and liquor establishments, 78% is a reasonable and conservative capture rate of local resident spending.

Health and Personal Items

2.2 percent of total taxable retail and service sales

Stores selling prescription drugs, food supplements, vision supplies, cosmetics, and hearing aids are among the 15 **shops** included in this merchandise group.

	(\$Millions)
Actual taxable sales	\$5.31
Potential sales	\$4.17
= \$ variance	\$1.14
= as % of potential	27.3%

Unadjusted Trade Area Analysis

Potential sales to residents	\$4.17
Surplus	\$1.14
Total	\$5.31
Non-resident share per group	21.4%

Analysis with Adjustments

Capture rate of Moorhead residents	83%
Residents' \$ share	\$3.45
Non-residents' \$ share	\$1.86
Total	\$5.31
Non-resident share per group	35.0%

Analysis for Health and Personal Items

This is a minor category in Moorhead, accounting for only 2.2 percent of total taxable sales. Even so, taxable sales are greater than would be expected. Extension assumes a large share of resident spending would be retained within the city and has set the capture rate at 83%. At this rate, the surplus equates to a 35% non-resident share.

Gas/Convenience Stores

4.4 percent of total taxable retail and service sales

This merchandise group covers **13 retailers** selling convenience items at a store that also sells fuel.

	(\$Millions)
Actual taxable sales	\$10.68
-Potential sales	\$8.45
= \$ variance	\$2.23
= as % of potential	26.4%

Unadjusted Trade Area Analysis

Potential sales to residents	\$8.45
Surplus	\$2.23
Total	\$10.68
Non-resident share per group	20.9%

Analysis with Adjustments

Capture rate of Moorhead residents	88%
Residents' \$ share	\$7.48
Non-residents' \$ share	\$3.20
Total	\$10.68
Non-resident share per group	30.0%

Analysis for Gas/Convenience Stores

Moorhead has a sizeable surplus in the gas and convenience store category, netting over \$2 million more than potential sales calculations. In a category with a surplus such as this, Extension set the non-resident share at a larger than expected 30% to account for non-resident spending when traveling through on major thoroughfares and resident spending both when out-commuting and traveling.

Apparel/Clothing

0.8 percent of total taxable retail and service sales

This merchandise group includes **14 stores** selling new clothing and accessories, jewelry, shoes, bridal items, clocks, and luggage.

	(\$Millions)
Actual taxable sales	\$2.04
Potential sales	\$4.84
= \$ variance	(\$2.80)
= as % of potential	-57.9%

Unadjusted Trade Area Analysis

Potential sales to residents	\$4.84
Surplus	(\$2.80)
Total	\$2.04
Non-resident share per group	-137.4%

Analysis with Adjustments

Capture rate of Moorhead residents	40%
Residents' \$ share	\$1.94
Non-residents' \$ share	\$0.10
Total	\$2.04
Non-resident share per group	5.0%

Analysis for Apparel/Clothing

Extension's trade area analysis estimates that the city falls short of potential sales. Yet, even in a category with a deficit, Extension attributes some portion of sales to non-residents. In this case, Extension set the non-resident share at a modest 5 percent. The assumption is that it is unrealistic to think that there would be no non-residents that shopped in the community for goods in this category. Even some nearby non-residents may likely visit the community for these 14 stores.

Leisure Goods

0.6 percent of total taxable retail and service sales

The **20 firms** in this merchandise group sell sporting goods, books, music, hobby items, fabrics, and toys.

	(\$Millions)
Actual taxable sales	\$1.35
Potential sales	\$6.07
= \$ variance	(\$4.73)
= as % of potential	-77.8%

Unadjusted Trade Area Analysis

Potential sales to residents	\$6.07
Surplus	(\$4.73)
Total	\$1.35
Non-resident share per group	-350.7%

Analysis with Adjustments

Capture rate of Moorhead residents	21%
Residents' \$ share	\$1.28
Non-Residents' \$ share	\$0.07
Total	\$1.35
Non-resident share per group	5.0%

Analysis for Leisure Goods

Extension's trade area analysis estimates that the city falls short of potential sales. Yet, even in a category with a deficit, Extension attributes some portion of sales to non-residents. In this case, Extension set the non-resident share at a modest 5 percent. The assumption is that it is unrealistic to think that there would be no non-residents that shopped in the community for goods in this category.

General Merchandise Stores

11.6 percent of total taxable retail and service sales*

The 5 stores in this category sell general merchandise and are unique because they have the equipment and staff needed to sell a large variety of goods from a single location. This includes department stores, superstores, dollar stores, and variety stores.

	(\$Millions)
Actual taxable sales	\$28.24
potential sales	\$33.06
= \$ variance	(\$4.83)
= as % of potential	-14.6%

Unadjusted Trade Area Analysis

Potential sales to residents	\$33.06
Surplus	(\$4.83)
Total	\$28.24
Non-resident share per group	-17.1%

Analysis with Adjustments

Capture rate of Moorhead residents	77%
Residents' \$ share	\$25.41
Non-Residents' \$ share	\$2.82
Total	\$28.24
Non-resident share per group	10.0%

Analysis for General Merchandise Stores

The five firms in this category account for a large share of taxable sales (11.6%) in Moorhead. Even though the community overall has a deficit, Extension set the non-resident share at 10% to account for the attraction of non-residents to the Moorhead Target, which is conveniently accessible to other nearby Minnesota residents. Also this category, dominated by big-box corporations, lends itself to cross-hauling where Moorhead residents will purchase near their work in Fargo, and, likewise, Fargo residents will purchase near their work in Moorhead. At 10% non-resident share, the capture rate of Moorhead residents stands at a conservative 77%.

Miscellaneous Retail

2.2 percent of total taxable retail and service sales

44 establishments are part of this group, including florists, used merchandise stores, pet supply stores, and other retailers.

	(\$Millions)
Actual taxable sales	\$5.37
Potential sales	\$9.23
= \$ variance	(\$3.87)
= as % of potential	-41.9%

Unadjusted Trade Area Analysis

Potential sales to residents	\$9.23
Surplus	(\$3.87)
Total	\$5.37
Non-resident share per group	-72.0%

Analysis with Adjustments

Capture rate of Moorhead residents	55%
Residents' \$ share	\$5.10
Non-residents' \$ share	\$0.27
Total	\$5.37
Non-resident share per group	5.0%

Analysis for Miscellaneous Retail

Extension's trade area analysis estimates that the city falls short of potential sales. Yet, even in a category with a deficit, Extension attributes some portion of sales to non-residents. In this case, Extension set the non-resident share at a modest 5 percent. The assumption is that it is unrealistic to think that there would be no non-residents that shopped in the community for goods in this category.

Amusement and Recreation

2.5 percent of total taxable retail and service sales*

The 12 establishments in this group include casinos, bowling lanes, water parks, amusement parks, arcades, bingo halls, golf courses, ski slopes, marinas, dance or fitness centers, recreational clubs, ice rinks, swimming pools, roller rinks, etc.

	(\$Millions)
Actual taxable sales	\$6.13
Potential sales	\$10.45
= \$ variance	(\$4.33)
= as % of potential	-41.4%

Unadjusted Trade Area Analysis

Potential sales to residents	\$10.45
Surplus	(\$4.33)
Total	\$6.13
Non-resident share per group	-70.6%

Analysis with Adjustments

Capture rate of Moorhead residents	56%
Residents' \$ share	\$5.82
Non-residents' \$ share	\$0.31
Total	\$6.13
Non-resident share per group	5.0%

Analysis for Amusement and Recreation

Extension's trade area analysis estimates that the city falls short of potential sales. Yet, even in a category with a deficit, Extension attributes some portion of sales to non-residents. In this case, Extension set the non-resident share at a modest 5 percent. The assumption is that it is unrealistic to think that there would be no non-residents that shopped in the community for goods in this category.

Accommodations

2.8 percent of total taxable retail and service sales

These **6 businesses** provide lodging or short-term accommodations for travelers, vacationers, and others. Included are hotels, motels, lodges, bed & breakfasts, campgrounds, fraternities, boarding houses, and dormitories.

	(\$Millions)
Actual taxable sales	\$6.87
Potential sales	\$13.86
= \$ variance	(\$6.98)
= as % of potential	-50.4%

Unadjusted Trade Area Analysis

Potential sales to residents	\$13.86
Surplus	(\$6.98)
Total	\$6.87
Non-resident share per group	-101.6%

Analysis with Adjustments

Capture rate of Moorhead residents	5%
Residents' \$ share	\$0.69
Non-residents' \$ share	\$6.18
Total	\$6.87
Non-resident share per group	90.0%

Analysis for Accommodations

Logically, a significant percentage of lodging sales are from non-residents visiting the area or staying overnight for business or vacation. As with previous LOST analyses, Extension set the non-resident share at 90 percent of sales to allow for resident spending related to events, facility charges, and 'staycations.'

Eating/Drinking Establishments

22.3 percent of total taxable retail and service sales

These **63 businesses** sell food at full-service or limited-service establishments. The group includes cafeterias, bagel shops, ice cream parlors, snack bars, food service contractors, caterers, lunch wagons, and street vendors. It also includes bars, taverns, and nightclubs.

	(\$Millions)
Actual taxable sales	\$54.16
Potential sales	\$56.91
= \$ variance	(\$2.75)
= as % of potential	-4.8%

Unadjusted Trade Area Analysis

Potential sales to residents	\$56.91
Surplus	(\$2.75)
Total	\$54.16
Non-resident share per group	-5.1%

Analysis with Adjustments

Capture rate of Moorhead residents	76%
Residents' \$ share	\$43.32
Non-residents' \$ share	\$10.83
Total	\$54.16
Non-resident share per group	20.0%

Analysis for Eating/Drinking Establishments

The eating and drinking category—which includes all bars, restaurants, and other food service—is a significant category with \$54 million in taxable sales, the highest of any category in Moorhead. Based on the potential sales estimates, Moorhead appears to bring in slightly less than expected.

Extension adjusted the non-resident share up to 20 percent, to account for residents dining out when working outside the community and the easy access to other dining and drinking options between Fargo and Moorhead. In the downtown district, for example, it's easy for Moorhead residents to access downtown Fargo restaurants and bars, and vice-versa. Independent Moorhead businesses such as Junkyard Brewing and Rustica have a wide appeal and attract customers from distance. In this context, a Moorhead resident capture rate of 76% and non-resident share of 20% are reasonable.

Repair and Maintenance

3.7 percent of total taxable retail and service sales

The **43 businesses** in this group restore machinery, equipment, and other products. The group does not include plumbing or electrical repair services but does encompass auto repair, cameras, televisions, computers, copiers, appliances, lawn mowers, specialized equipment, small engines, furniture, shoes, guns, etc.

	(\$Millions)
Actual taxable sales	\$9.10
Potential sales	\$9.14
= \$ variance	(\$0.04)
= as % of potential	-0.5%

Unadjusted Trade Area Analysis

Potential sales to residents	\$9.14
Surplus	(\$0.04)
Total	\$9.10
Non-resident share per group	-0.5%

Analysis with Adjustments

Capture rate of Moorhead residents	85%
Residents' \$ share	\$7.74
Non-residents' \$ share	\$1.37
Total	\$9.10
Non-resident share per group	15.0%

Analysis for Repair and Maintenance

At 3.7 percent of total taxable sales, repair and maintenance is a relatively small category in Moorhead. The small deficit that exists in this category and the smaller share of total spending coming from non-residents suggests many non-residents elect to purchase goods and services in this category locally as do Moorhead residents. Extension set the non-resident share at a modest 15 percent of total taxable sales in this category to account for a reasonable portion of non-local sales and allow for resident spending elsewhere. In the context of frequent cross-river shopping, a 15% non-resident share and a 85% Moorhead resident capture rate are conservative assumptions.

Personal Services/Laundry

1.3 percent of total taxable retail and service sales

The **47 stores** in this merchandise group include barber shops and beauty parlors, death care services, laundry and dry-cleaning services, and a wide range of other personal services, such as pet care (except veterinary), photofinishing, temporary parking, and dating services.

	(\$Millions)
Actual taxable sales	\$3.16
Potential Sales	\$5.56
= \$ variance	(\$2.40)
= as % of potential	-43.2%

Unadjusted Trade Area Analysis

Potential sales to residents	\$5.56
Surplus	(\$2.40)
Total	\$3.16
Non-resident share per group	-75.9%

Analysis with Adjustments

Capture rate of Moorhead residents	54%
Residents' \$ share	\$3.00
Non-residents' \$ share	\$0.16
Total	\$3.16
Non-resident share per group	5.0%

Analysis for Personal Services/Laundry

This category includes businesses that typically serve a local market, such as barbers, hair salons, and dry-cleaning operations. Extension's trade area analysis estimates that the city falls significantly short of potential sales. Yet, even in a category with a deficit, Extension attributes some portion of sales to non-residents. In this case, Extension set the non-resident share at a modest 5 percent. The assumption is that it is unrealistic to think that there would be no non-residents that shopped in the community for goods in this category.

Retail (Non-Store) and Other Services

This section includes taxable sales attributed to North American Industrial Classification System categories 511-813 released by MN Revenue.

	(\$Millions)
Actual taxable sales	\$12.21
% of total taxable retail and service sales In Moorhead	5.0%

Analysis with Adjustments

	(\$Millions)
Residents' \$ share	\$7.69
Non-residents' \$ share	\$4.52
Total	\$12.21
Non-resident share per group	37%

Analysis for Retail and Other Services

This group includes non-store retailers (such as direct selling operations), healthcare, waste management, rental/lease services, administrative support, and the performing arts. Some of these categories serve primarily a local market, whereas categories like 541 (professional and technical services) often serve a non-local market. This mix of business types is too diverse to run a trade area analysis for, but Extension estimated an aggregate 37 percent of these sales are to non-resident customers. The categories of sales are shown below:

Category	Taxable Sales	% non-local	\$ non-local
454 RETL -NONSTORE RETAILERS	\$1,095,313	60%	\$657,188
519 INFO -OTHER SERVICES	\$602,882	60%	\$361,729
531 REAL ESTATE	\$485,276	30%	\$145,583
532 RENTAL, LEASING SERVICES	\$807,751	30%	\$242,325
541 PROF,SCIENTIFIC,TECH SERV	\$3,605,468	50%	\$1,802,734
561 ADMIN, SUPPORT SERVICES	\$1,583,279	20%	\$316,656
611 EDUCATIONAL SERVICES	\$2,384,118	20%	\$476,824
621 HEALTH -AMBULATORY CARE	\$1,000,847	40%	\$400,339
711 PERF ART, SPECTATOR SPRTS	\$70,009	40%	\$28,004
813 RELIGIOUS,CIVIC,PROF ORGS	\$525,768	20%	\$105,154
921 EXEC, LEGISL, OTHER GOVT	\$46,536	20%	\$9,307
Total	\$12,973,478	38%	\$4,928,957

Construction, Manufacturing, Utilities, Wholesale Operations, Transportation, and Sales Suppressed for Business Confidentiality

A diverse mix of businesses fall into these non-retail categories, and a portion of sales are within a suppressed or non-disclosed subcategory. These industries and services generate \$75.9 million in taxable sales, or 31.2 percent of total taxable sales in Moorhead. A significant portion of this amount would be subject to any new sales taxes, including a local option sales tax.

This category includes utilities that primarily serve a local market and are subject to a local option sales tax. The diversity of firm types included in this category makes it difficult to understand the customer mix of these businesses; however, Extension broke out each known subcategory:

Category	Taxable Sales	% non-local	\$ non-local
CONSTRUCTION	\$451,298	40%	\$180,519
MANUFACTURING	\$1,207,348	80%	\$965,878
TRANSPORTATION	\$766,231	50%	\$383,115.50
WHOLESALE	\$36,638,164	50%	\$18,319,082
UNDESIGNATED/SUPPRESSED	\$36,834,913	30%	\$11,050,474
Total	\$75,897,954	41%	\$30,899,069

Extension estimated that, overall, 41 percent of sales are to non-residents. This analysis assumes that some subcategories, such as manufacturing sell primarily (80 percent) to non-resident customers, whereas subcategories like construction split sales between resident and non-resident customers.

Analysis with Adjustments

	(\$Millions)
Residents' \$ share	\$44.78
Non-residents \$ share	\$31.12
Total	\$75.90
Non-resident share	41%

APPENDIX A: RESEARCH ON THE EFFECTS OF A LOCAL OPTION SALES TAX

Policymakers are often concerned that enacting a local sales tax will result in a loss of consumer purchases to neighboring communities that have not adopted the tax.

The Minnesota Department of Revenue records the tax collected from a set of Minnesota jurisdictions that have had a local sales or use tax in effect for at least eight years. Most of these cities show continued sales growth. A comparison that includes 11 Minnesota cities adopting a 0.5 percent local option sales tax is offered below (refer to Figures 4, 5, 6, and 7).

Policymakers must determine the best allowable method to raise revenue from a variety of options. One option is raising property taxes, which is not directly related to a household's current income and raises the financial burden of low-income or retired homeowners. Sales taxes raise revenues based on household expenditures, which, in Minnesota, excludes the basic necessities of food and clothing. However, since sales tax raises revenues from non-residents who shop in Moorhead, resident contributions to tax revenues are significantly lower than a tax generated exclusively by local residents, such as a property tax. Policymakers must carefully consider these and other factors before making a decision about enacting a local sales tax.

Figure 4: Taxable retail and service sales by communities that began collecting a local option sales tax from 1999 to 2006

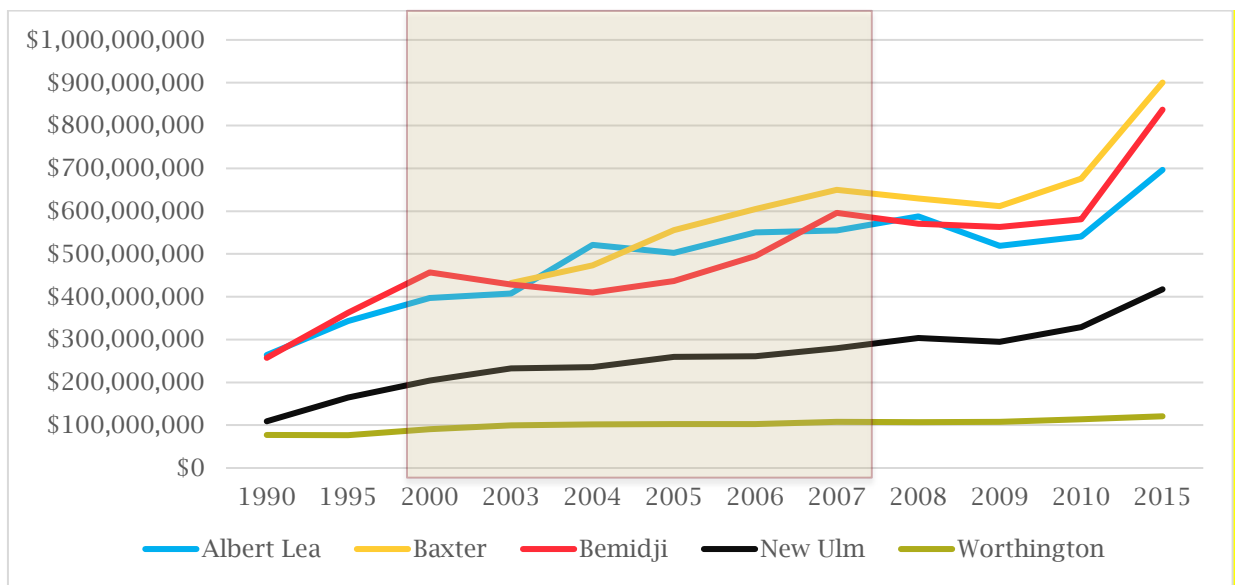


Figure 5: Data table for example communities, taxable retail and service sales (in millions)

Town Name	2015 Population	Year LOST	90	95	00	03	04	05	06	07	08	09	10	15
Albert Lea	18,356	2006	\$264	\$344	\$397	\$407	\$521	\$502	\$551	\$555	\$588	\$519	\$541	\$696
Baxter	8,065	2006				\$432	\$473	\$556	\$605	\$650	\$630	\$612	\$676	\$900
Bemidji	11,917	2005	\$257	\$362	\$457	\$428	\$410	\$437	\$495	\$596	\$570	\$563	\$581	\$837
New Ulm	13,594	1999	\$109	\$165	\$204	\$233	\$236	\$259	\$261	\$280	\$303	\$295	\$329	\$417
Worthington	11,283	2005	\$77	\$77	\$91	\$99	\$102	\$103	\$103	\$108	\$107	\$108	\$114	\$121

Figure 6: Taxable retail and service sales by communities that began collecting a local option sales tax between 2011- 2012

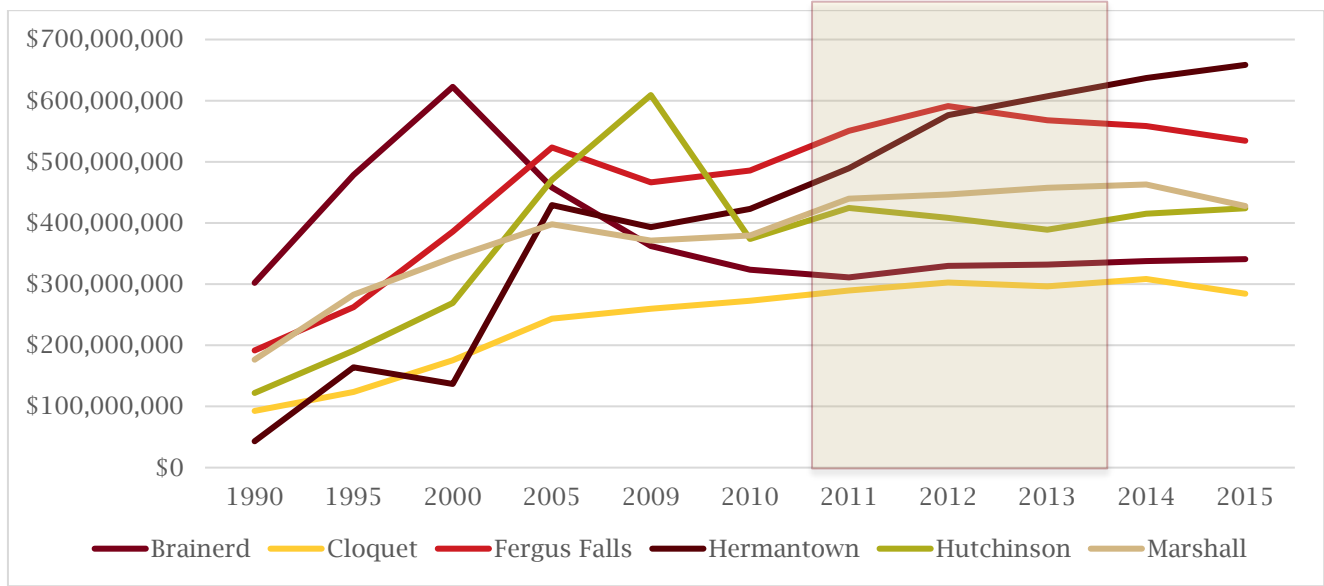


Figure 7: Data table for example communities, taxable retail and service sales (in millions)

Town Name	2015 Pop	Year LOST	90	95	00	05	09	10	11	12	13	14	15
<i>Brainerd</i>	13,178	2011	\$302	\$479	\$623	\$458	\$362	\$324	\$311	\$330	\$332	\$338	\$341
<i>Cloquet</i>	11,201	2011	\$93	\$124	\$175	\$244	\$260	\$273	\$290	\$303	\$296	\$308	\$284
<i>Fergus Falls</i>	13,471	2011	\$192	\$263	\$386	\$523	\$467	\$486	\$551	\$591	\$568	\$558	\$534
<i>Hermantown</i>	7,448	1996 - increase 2012	\$43	\$164	\$137	\$430	\$393	\$423	\$489	\$576	\$607	\$637	\$659
<i>Hutchinson</i>	13,080	2011	\$122	\$191	\$269	\$471	\$609	\$374	\$425	\$409	\$389	\$415	\$424
<i>Marshall</i>	12,735	2011	\$176	\$283	\$343	\$398	\$371	\$380	\$440	\$447	\$457	\$463	\$428

APPENDIX B: DEFINITIONS OF TERMS

Gross sales

Gross sales include taxable sales and exempt businesses with sales and use tax permits. This is the most inclusive indicator of business activity for reporting jurisdictions, but it can be misleading when used in comparisons. At times, non-taxable commodity items (e.g., gasoline) can have large price variations, creating huge swings in gross sales.

Taxable sales

Taxable sales are sales subject to sales tax. Taxable sales exclude exempt items, items sold for resale, items sold for exempt purposes, and items sold to exempt organizations. For the purpose of this study, taxable sales were the focus of the analysis. For more information on what is taxed in Minnesota, see the "Minnesota Sales and Use Tax Instruction Booklet" available at <https://www.revenue.state.mn.us/minnesota-tax-handbooks>

Taxable retail and service sales

In this study and other retail trade analyses conducted by University of Minnesota Extension, the term "taxable retail and service sales" refers to the North American Industry Classification System (NAICS) numbers of 441 to 454 (retail) and 511 to 812 (most service industries) released by the Minnesota Department of Revenue for a geographic area.

Current and constant dollar sales

Current dollar (or "nominal dollar") sales are those reported by the state. No adjustment has been made for price inflation. In general, this measure of sales is not satisfactory for comparisons over long periods of time since it does not account for changes in population, inflation, or the state's economy. Constant dollar (or "real dollar") sales reflect changes in price inflation by adjusting current dollar sales according to the Consumer Price Index (CPI). Constant dollar sales indicate the real sales level with respect to a base year. This is a more realistic method of evaluating sales over time than current dollar comparisons, but it still does not take into consideration changes in population or the state's economy.

Number of businesses

The number of sales and use tax permit holders who filed one or more tax returns for the year.

Index of income

This index provides a relative measure of income, calculated by dividing local per capita income by state per capita income. The base is 1.00. For example, a 1.20 index of income indicates that per capita income in the area is 20 percent above the state average.

Potential sales

Potential sales are an estimate of the amount of money spent on retail goods and services by residents of a county or county. It is the product of county population, state per capita sales, and the index of income (based on the county personal per capita income). Potential sales for counties is similar to expected sales for cities. Potential sales, however, do not utilize a measure of average pulling power (like the typical pull factor used in the expected sales equation).

Actual sales

For this study, the Minnesota Department of Revenue's 2018 sales data for Moorhead provides the actual sales numbers used.

Variance between actual and potential sales

The variance between actual and expected sales is the difference in sales from the “norm” (i.e., the amount above or below the standard established by the expected sales formula). When actual sales exceed expected sales, the county has a “surplus” of retail sales. When actual sales fall short of expected sales, the county has a retail sales “leakage.” Discrepancies between expected and actual sales occur for a variety of reasons. For this study, we use potential sales per merchandise group to create a first-cut estimate of residents’ purchase activities.

Cautions

Gross sales

Gross sales are a comprehensive measure of business activity, but it should be noted the numbers in this report are self-reported. Furthermore, gross sales are not audited by the state of Minnesota. It is believed that gross sales figures are generally reliable, but there is the possibility of distortions, especially in smaller cities where misreporting may have occurred.

Misclassification

Holders of sales and use tax permits select the North American Industry Classification System (NAICS) category that best fits their business. All sales reported by a business is attributed to that selected NAICS category. Regardless of who makes this classification, errors are occasionally made. Also, sometimes a business will start out as one type but evolve over time to a considerably different type. Misclassifications can distort sales among business categories, especially in smaller cities. For example, a furniture store that is classified as a general merchandise store will underreport sales in the furniture store category and over-report sales in the general merchandise category.

Suppressed data

The sales data for merchandise categories that have less than four reporting firms are not reported. This is a measure taken by most states to protect the confidentiality of sales tax permit holders. Sales for suppressed retail categories are placed into the miscellaneous retail category (NAICS 999) and included in total sales but not total sales of a typical retail trade analysis. For this report, however, all taxable sales—including NAICS 999—are part of calculating the amount of special taxes collected.

Consolidated reporting

Vendors with more than one location in Minnesota have the option of filing a separate return for each location or filing one consolidated return for all locations. The consolidated return shows sales made, tax due, and location by county, and county for each business. Data for consolidated filers are combined with data for single-location filers to produce the figures in this report. Occasionally, consolidated reports may not be properly deconstructed, and all sales for a company may be reported for one town or county. Whenever misreporting is discovered, the Minnesota Department of Revenue is contacted to clarify the situation.