

Nowthen City Office  
8188 199<sup>th</sup> Ave. NW  
Nowthen MN, 55330  
(763)-441-1347



Council Meeting Location:  
Historic Townhall  
19800 Nowthen Blvd NW  
Nowthen MN, 55330

Nowthen City Council  
July 25, 2022  
Work Session Meeting Agenda  
5:30 pm

1. Call to Order
  - Roll Call
  - Approve Agenda
2. Consent Agenda  
None
3. City Council
  - a). Approval of Resolution 2022-xx Naming the Nowthen City Administrator and Authorizing the Mayor to Execute the Employment Agreement on Behalf of the City
  - b). Approval of Resolution 2022-xx Authorizing the Submission of a B2B Grant Application to Extend Broadband to serve 85 Additional Properties within the city of Nowthen
  - c) 2023 Budget Study Session I
4. Adjourn



## REQUEST FOR COUNCIL ACTION

Agenda Item: 3A	Department: City Council	Requested Council Meeting Date: July 25, 2022	Submitted By: Interim City Administrator
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**TITLE OF ISSUE: CONSIDER APPROVAL OF RESOLUTION 2022-XX NAMING SCOTT LEHNER THE NOWTHEN CITY ADMINISTRATOR EFFECTIVE AUGUST 1, 2022, AND AUTHORIZING THE MAYOR TO EXECUTE AN EMPLOYMENT AGREEMENT ON BEHALF OF THE CITY**

**BACKGROUND AND SUPPLEMENTAL INFORMATION:** On October 30, 2021, the city's administrative staff resigned in unison. On November 1, 2021, the city council retained an interim city administrator and hired two administrative employees in mid-November of 2021. The three have been attending to city affairs ever since.

Earlier this year the city council concurred that its highest priority was to hire a new, long term city administrator utilizing a professional firm. Proposals were solicited from three firms. The firm of DDA and Associates was retained.

The city council with the assistance of DDA prepared a community profile, job description for the administrator and salary range. Applications were solicited for thirty days in several paper and electronic publications. At the end of that period, twenty-five applicants expressed an interest.

The council's hiring committee of Mayor Pilon and Council Member Blake helped the council reduce the number of applicants. Fourteen applicants were provided to the full city council which reduced the number to six finalists.

One finalist dropped out and five were interviewed by the city council on July 11 and 14. The city council voted unanimously to have the Hiring Committee together with the City Attorney, DDA representative and the interim city administrator negotiate a contract with the new administrator.

The city attorney will be preparing the agreement the morning of July 25, 2022, based upon the terms communicated by DDA Representative Pat Melvin and confirmed by Scott Lehner. A starting salary of \$97,000 per annum has been negotiated with a performance evaluation and salary review in six months. Benefits are in accordance with the City Personnel Policy.

The first workday is Monday, August 1, 2022.

**SOURCE OF FUNDING:** General Fund-100-41420-100

**REQUESTED COUNCIL ACTION:** Motion and second to approve Resolution 2022-xx naming Scott Lehner as the first Nowthen City Administrator effective August 1, 2022 and authorizing the mayor to execute the employment agreement on behalf of the city.

**SUPPORTING DOCUMENTS ATTACHED:**

Resolution	Ordinance	Contract	Minutes	Plan Map
X		X		

Other: The employment agreement will be emailed to city council members as soon as possible. \_\_\_\_\_

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## RESOLUTION No. 2022-XX

### A RESOLUTION NAMING SCOTT LEHNER THE NOWTHEN CITY ADMINISTRATOR EFFECTIVE AUGUST 1, 2022, AND AUTHORIZING THE MAYOR TO EXECUTE AN EMPLOYMENT AGREEMENT ON BEHALF OF THE CITY

**WHEREAS** the City of Nowthen has retained the firm DDA and Associates to assist with the recruitment and appointment for a new city administrator; and,

**WHEREAS** Scott Lehner is named as the new as the new City Administrator effective August 1, 2022; and,

**WHEREAS** Mayor Pilon, Councilmember Blake, DDA representative Melvin, and Interim City Administrator Boyles have been directed and have completed negotiations with the new City Administrator; and,

**WHEREAS**, the City Attorney has memorialized the terms and conditions in an employment agreement which has been executed by the new City Administrator.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NOWTHEN** as follows:

1. The recitals set forth above are incorporated herein.
2. That Scott Lehner is named Nowthen City Administrator effective August 1, 2022.
3. That the employment agreement prepared by the City Attorney is hereby approved and the Mayor is Authorized to execute the document on behalf of the City

The motion for the adoption of the foregoing resolution was proposed by Councilmember \_\_\_\_\_ and was duly seconded by Councilmember \_\_\_\_\_ and upon vote being taken thereon, the following voted in favor:

And the following voted against the same:

Passed and adopted by the Nowthen City Council this 25th day of July 2022.

CITY OF NOWTHEN

\_\_\_\_\_  
By: JEFFREY M. PILON  
Its Mayor

ATTEST \_\_\_\_\_  
By: FRANK BOYLES  
Its Interim City Administrator

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## REQUEST FOR COUNCIL ACTION

Agenda Item: 3B	Department: Administration	Requested Council Meeting Date: July 25, 2022	Submitted By: Interim City Administrator
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**TITLE OF ISSUE: APPROVAL OF RESOLUTION 2022-XX AUTHORIZING THE SUBMISSION OF A B2B GRANT APPLICATION TO EXTEND BOARDBAND TO SERVE 85 ADDITIONAL PROPERTIES WITHIN THE CITY OF NOWTHEN**

**BACKGROUND AND SUPPLEMENTAL INFORMATION:** Earlier this year the city council was asked about their top five priorities for completion in the near term. While it did not make the top five, more than one city council member named broadband service to the community. Council members also acknowledged that the cost of serving the entire community was \$14 million or more so accomplishment of this objective would require a long-term effort. The city council delegated this objective to the mayor. Since that delegation, internet upgrades have successfully been made to all city buildings and the industrial area. Arvig has been working on the city's behalf to prepare a B2B Grant proposal. Under the grant proposal broadband would be extended to some eighty-five additional homes in the Twin Lakes area of Nowthen. A list of the tentative addresses is attached, as is an arial and pin map. The three grant partners would fund the proposed broadband extension: Arvig, State of Minnesota and City of Nowthen.

**SOURCE OF FUNDING:** The total cost of the project is \$549,317.50. Arvig would pay 30% or \$164,795.25, the State 40% or \$219,727.00 and the city 30% or \$164,795.25. City funds would be drawn from the \$150,000 set aside by the county for each internet underserved city in the county.

**REQUESTED COUNCIL ACTION:** Motion and Second to adopt Resolution 2022-xx Authorizing the Submission of a B2B Grant Application to extend Broadband to serve an additional eighty-five homes in the Twin Lakes Area of Nowthen. There is no guarantee that Arvig and the city will be successful in this grant attempt.

**SUPPORTING DOCUMENTS ATTACHED:**

Resolution	Ordinance	Contract	Minutes	Plan Map
X				

Other: Maps, property lists, Applicant Affidavit or Local Government Resolution

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## RESOLUTION No. 2022-XX

### A RESOLUTION AUTHORIZING THE SUBMISSION OF A B2B GRANT APPLICATION TO EXTEND BROADBAND TO SERVE 85 ADDITIONAL PROPERTIES WITHIN THE CITY OF NOWTHEN, MINNESOTA

**WHEREAS,** The City of Nowthen is an Anoka County City of 35 square miles and population of 4443; and,

**WHEREAS,** the city is underserved with respect to broadband services, negatively impacting commercial, industrial, home based businesses and residential properties; and,

**WHEREAS,** The extension of broadband service to the city at large would require in excess of \$14 million ; and,

**WHEREAS,** The extension of Broadband service is nonetheless a high priority to the city council and Community.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NOWTHEN** as follows:

1. The recitals set forth above are incorporated herein.
2. The city council hereby affirms its support for the B2B Grant Application as prepared by Tekstar Communications Inc. dba Arvig including the applicant affidavit or local government resolution in incorporated herein as if set forth in full at this point.
3. The mayor is hereby authorized to execute all documents on behalf of the city to meet the requirements of this grant application.

The motion for the adoption of the foregoing resolution was proposed by Councilmember \_\_\_\_\_ and was duly seconded by Councilmember \_\_\_\_\_ and upon vote being taken thereon, the following voted in favor:

And the following voted against the same:

Passed and adopted by the Nowthen City Council this \_\_\_\_ day of \_\_\_\_ 2022.

CITY OF NOWTHEN

\_\_\_\_\_  
By: JEFFREY M. PILON  
Its Mayor

ATTEST \_\_\_\_\_  
By: FRANK BOYLES

Recordings of Nowthen City Council Meetings are available on City of Nowthen Youtube channel.



150 Second Street SW  
Perham, MN 56573

218.346.5500

arvig.com

## APPLICANT AFFIDAVIT OR LOCAL GOVERNMENT RESOLUTION

### RESOLUTION OF APPLICANT

BE IT RESOLVED that Tekstar Communications, Inc. dba Arvig act as the legal sponsor for project(s)  
*(Applicant)*

contained in the Broadband Development Grant Program to be submitted on or before August 4, 2022  
*(Date)*

and that David Schornack, Director of Sales & Business Development is hereby authorized to  
*(Title of Authorized Official)*

apply to the Department of Employment and Economic Development for funding of this project on behalf of  
Tekstar Communications, Inc. dba Arvig  
*(Applicant)*

BE IT FURTHER RESOLVED that Tekstar Communications, Inc. dba Arvig has the legal authority to  
*(Applicant)*

apply for financial assistance, and the institutional, managerial, and financial capability to ensure adequate project administration.

BE IT FURTHER RESOLVED that the sources and amounts of the local match identified in the application are committed to the project identified.

BE IT FURTHER RESOLVED that Tekstar Communications, Inc. dba Arvig has not violated any  
*(Applicant)*

Federal, State or local laws pertaining to fraud, bribery, graft, kickbacks, collusion, conflict of interest or other unlawful or corrupt practice.

BE IT FURTHER RESOLVED that upon approval of its application by the State, Tekstar Communications, Inc. dba Arvig  
*(Applicant)*

may enter into an agreement with the State of Minnesota for the above referenced project(s), and that,

Tekstar Communications, Inc. dba Arvig certifies that it will comply with all applicable laws and regulation as stated  
*(Applicant)*

in all contract agreements.

**APPLICANT AFFIDAVIT OR LOCAL GOVERNMENT RESOLUTION**  
**(Cont'd)**

BE IT FURTHER RESOLVED that Tekstar Communications, Inc. dba Arvig is committing total funds not to exceed  
*(Applicant)*

\$ 164,795.25, or 30 % of the total estimated project costs.

BE IT FURTHER RESOLVED that, if applicable, applicant's funding partner(s), City of Nowthen  
*(Company, City Council, County Board, etc.)*

is committing funds not to exceed \$ 164,795.25, or 30 % of the total estimated project costs.

**[Note:** If the application is being filed by a city, pursuant to Minn. Stat. § 412.201, cities must authorize both the Mayor and Clerk to execute all contracts with council authority, however other public entities may have different requirements.]

I CERTIFY THAT the above resolution was adopted by City of Nowthen  
*(Company, City Council, County Board, etc.)*

for Tekstar Communications, Inc. dba Arvig on \_\_\_\_\_  
*(Applicant)* *(Date)*

NOW, THEREFORE BE IT FINALLY RESOLVED that the undersigned is hereby authorized to execute such agreements as are necessary to implement the project on behalf of the applicant.

SIGNED:

WITNESSED:

\_\_\_\_\_  
*(Authorized Official)*

\_\_\_\_\_  
*(Signature)*

\_\_\_\_\_  
*(Title)* *(Date)*

\_\_\_\_\_  
*(Title)* *(Date)*



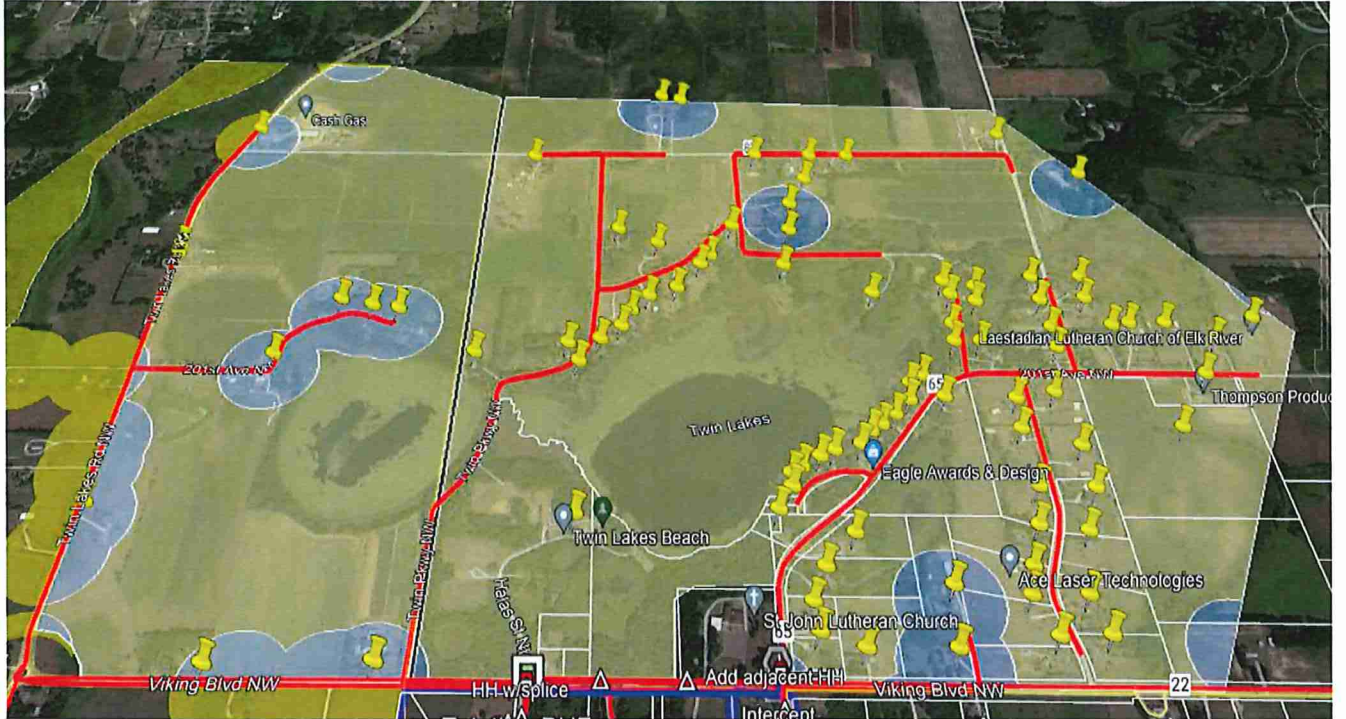
Address	City	State	Zip	ACT_CITY
19767 BAUGH ST NW	ELK RIVER	MN	55330	NOWTHEN
19727 BAUGH ST NW	ELK RIVER	MN	55330	NOWTHEN
8747 201ST AVE NW	ELK RIVER	MN	55330	NOWTHEN
20191 TIGER ST NW	ELK RIVER	MN	55330	NOWTHEN
8769 201ST AVE NW	ELK RIVER	MN	55330	NOWTHEN
20311 TWIN PKWY NW	ELK RIVER	MN	55330	NOWTHEN
9317 203RD AVE NW	ELK RIVER	MN	55330	NOWTHEN
20475 BAUGH ST NW	ELK RIVER	MN	55330	NOWTHEN
9120 205TH AVE NW	ELK RIVER	MN	55330	NOWTHEN
9080 205TH AVE NW	ELK RIVER	MN	55330	NOWTHEN
19918 BIRCHWOOD LN NW	ELK RIVER	MN	55330	NOWTHEN
8803 205TH AVE NW	ELK RIVER	MN	55330	NOWTHEN
20142 TWIN PKWY NW	ELK RIVER	MN	55330	NOWTHEN
20130 WOLVERINE ST NW	ELK RIVER	MN	55330	NOWTHEN
8809 201ST AVE NW	ELK RIVER	MN	55330	NOWTHEN
20058 TWIN PKWY NW	ELK RIVER	MN	55330	NOWTHEN
20066 BAUGH ST NW	ELK RIVER	MN	55330	NOWTHEN
20035 BAUGH ST NW	ELK RIVER	MN	55330	NOWTHEN
20040 TIGER ST NW	ELK RIVER	MN	55330	NOWTHEN
20030 BAUGH ST NW	ELK RIVER	MN	55330	NOWTHEN
20145 TWIN PKWY NW	ELK RIVER	MN	55330	NOWTHEN
20010 BAUGH ST NW	ELK RIVER	MN	55330	NOWTHEN
19988 BAUGH ST NW	ELK RIVER	MN	55330	NOWTHEN
8663 201ST AVE NW	ELK RIVER	MN	55330	NOWTHEN
8636 201ST AVE NW	ELK RIVER	MN	55330	NOWTHEN
9121 VIKING BLVD NW	ELK RIVER	MN	55330	NOWTHEN
19733 TIGER ST NW	ELK RIVER	MN	55330	NOWTHEN
20279 WOLVERINE ST NW	ELK RIVER	MN	55330	NOWTHEN
19850 TIGER ST NW	ELK RIVER	MN	55330	NOWTHEN
9060 203RD AVE NW	ELK RIVER	MN	55330	NOWTHEN
9280 203RD AVE NW	ELK RIVER	MN	55330	NOWTHEN

20160 WOLVERINE ST NW	ELK RIVER MN	55330 NOWTHEN
20129 WOLVERINE ST NW	ELK RIVER MN	55330 NOWTHEN
20050 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
19933 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
19912 BIRCHWOOD LN NW	ELK RIVER MN	55330 NOWTHEN
19842 BAUGH ST NW	ELK RIVER MN	55330 NOWTHEN
19955 BAUGH ST NW	ELK RIVER MN	55330 NOWTHEN
20010 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
19944 BIRCHWOOD LN NW	ELK RIVER MN	55330 NOWTHEN
19857 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
19833 BAUGH ST NW	ELK RIVER MN	55330 NOWTHEN
19767 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
9260 203RD AVE NW	ELK RIVER MN	55330 NOWTHEN
20190 WOLVERINE ST NW	ELK RIVER MN	55330 NOWTHEN
20189 WOLVERINE ST NW	ELK RIVER MN	55330 NOWTHEN
20170 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
9144 203RD AVE NW	ELK RIVER MN	55330 NOWTHEN
19954 BAUGH ST NW	ELK RIVER MN	55330 NOWTHEN
19934 BIRCHWOOD LN NW	ELK RIVER MN	55330 NOWTHEN
19922 BIRCHWOOD LN NW	ELK RIVER MN	55330 NOWTHEN
19823 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
19772 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
19930 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
8633 201ST AVE NW	ELK RIVER MN	55330 NOWTHEN
19750 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
20213 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
9230 203RD AVE NW	ELK RIVER MN	55330 NOWTHEN
20226 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
20230 WOLVERINE ST NW	ELK RIVER MN	55330 NOWTHEN
9310 203RD AVE NW	ELK RIVER MN	55330 NOWTHEN
20175 TWIN PKWY NW	ELK RIVER MN	55330 NOWTHEN
9370 203RD AVE NW	ELK RIVER MN	55330 NOWTHEN

20140 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
20050 BAUGH ST NW	ELK RIVER MN	55330 NOWTHEN
19987 TIGER ST NW	ELK RIVER MN	55330 NOWTHEN
19974 BAUGH ST NW	ELK RIVER MN	55330 NOWTHEN
9435 VIKING BLVD NW	ELK RIVER MN	55330 NOWTHEN
9518 205TH AVE NW	ELK RIVER MN	55330 NOWTHEN
9340 203RD AVE NW	ELK RIVER MN	55330 NOWTHEN
8595 201ST AVE NW	ELK RIVER MN	55330 NOWTHEN
20185 TWIN PKWY NW	ELK RIVER MN	55330 NOWTHEN
8800 201ST AVE NW	ELK RIVER MN	55330 NOWTHEN

NOWTHEN

TWIN LAKES B2B APPLICATION AREA MAP 2022



Total \$549,317.50

Arvig 30% \$164,795.25

B2B 40% \$219,727.00

Nowthen 30% \$164,795.25

81 locations



3 C

8188 199<sup>th</sup> Avenue Northwest  
Nowthen, MN 55330  
(763) 441-1347

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## Memo

**To:** Nowthen City Council, Interim City Administrator, Deputy Finance Clerk  
**From:** Lori Yager, RTY Consulting  
**Date:** July 25, 2022  
**Re:** Proposed 2023 Budget worksession

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Attached please find the 2023 proposed budget prepared by staff and the consultant to assist the council in preparing its' budget for 2023.

**Action Requested: Review and amend attached proposed 2023 budget.**

**PROPOSED 2023 BUDGET CHANGES - GENERAL FUND**

	\$ CHANGE	
<b>REVENUES</b>		
Levy - general fund	\$ 65,495	general fund operations
Licenses & Permits	\$ 12,845	increase activity
Intergovernmental Revenue	\$ (31,080)	reduce state aid
Charges for services	\$ 20,690	increase activity
Other revenues	\$ 24,400	increase in interest earnings
Transfers In - Use of fund balance	\$ 1,065	transfer from Basalt debt service fund
	<u>\$ 93,415</u>	
<b>EXPENDITURES</b>		
Salary & benefits	\$ 120,440	Additional position in administration
Supplies & materials	\$ 25,525	increase in supplies across all departments
Printing, utilities & professional services	\$ 18,520	Increase in internet and gas utilities
Maintenance	\$ 61,805	add salt & chemicals for street maintenance
Law enforcement contract	\$ 37,850	increase in contract
Fire contract	\$ 2,320	3% increase
Building inspector	\$ 8,000	slight increase in services & fee
Legal	\$ 15,500	increase in civil attorney use & prosecuting
Finance	\$ 10,500	increase in audit fee
Engineering	\$ 7,000	increase in use in general fund
Capital Outlay	\$ 5,000	Office for new employee
Contingency	\$ 10,000	add contingency budget
Transfer out	\$ 2,500	increase transfer out (building capital fund)
	<u>\$ 324,960</u>	

**PROPOSED 2023 BUDGET CHANGES - OTHER FUNDS**

<b>REVENUES</b>		
Levy - debt service	\$ 53,700	new debt levy required
Special assessments	\$ (20,275)	reduce special assessments for projects
Intergovernmental revenue	\$ 19,260	projected actual in county recycling aid
Charges for services	\$ 8,200	recycling fees
Other revenues	\$ (25)	interest earnings
Transfers In	\$ 170,285	transfer from general fund & equipment fund
	<u>\$ 231,145</u>	
<b>EXPENDITURES</b>		
Recycling	\$ 16,280	increase hours
Debt Service	\$ 190,608	new debt service payment
Park improvements	\$ (70,000)	less park projects
Street improvements	\$ (27,280)	smaller street improvement project
Building improvements	\$ 95,000	new well
Equipment fund	\$ (736,570)	less equipment purchases in 2023
	<u>\$ (531,962)</u>	

## City of Nowthen

### General Fund Budget Summary

	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET	% Change
<b>Levy increase</b>				<b>4.00%</b>	
<b>Current Revenues</b>					
PROPERTY TAX	\$ 1,481,149	\$ 1,647,923	\$ 1,637,410	<b>1,702,905</b>	4.0%
LICENSE, PERMITS	148,619	144,420	104,705	<b>117,550</b>	12.3%
INTERGOVERNMENTAL REVENUE	409,671	311,151	54,305 #	<b>23,225</b>	-57.2%
CHARGES FOR CURRENT SERVICES	199,633	135,959	114,995	<b>135,685</b>	18.0%
FINES & FORFEITURES	8,544	7,948	9,300	<b>8,900</b>	-4.3%
OTHER REVENUES	43,192	42,404	12,700	<b>37,500</b>	195.3%
TRANSFER IN				<b>1,065</b>	
<b>TOTAL REVENUES</b>	<u>2,290,808</u>	<u>2,289,805</u>	<u>1,933,415</u>	<u><b>2,026,830</b></u>	4.8%
<b>Current Expenses</b>					
SALARIES AND BENEFITS	407,209	403,429	572,420	<b>692,860</b>	21.0%
MATERIALS AND SUPPLIES	133,222	109,507	128,675	<b>154,200</b>	19.8%
PRINTING, UTILITIES & SERVICES	172,895	330,597	159,460	<b>177,980</b>	11.6%
MAINTENANCE	175,782	211,006	235,550	<b>297,355</b>	26.2%
LAW ENFORCEMENT CONTRACT	248,607	324,085	373,985	<b>411,835</b>	10.1%
FIRE CONTRACT	75,069	77,325	77,325	<b>79,645</b>	3.0%
BUILDING INSPECTOR	142,556	109,938	97,000	<b>105,000</b>	8.2%
PLANNING & ZONING	73,777	51,288	60,000	<b>60,000</b>	
LEGAL	61,137	70,000	67,500	<b>83,000</b>	23.0%
FINANCE	25,266	22,464	24,000	<b>34,500</b>	43.8%
ASSESSING	23,426	23,426	25,000	<b>25,000</b>	
ENGINEERING	45,934	75,956	40,000	<b>47,000</b>	17.5%
CONTINGENCY	-			<b>10,000</b>	
CAPITAL OUTLAY	-	-	-	<b>5,000</b>	
<b>TOTAL EXPENDITURES</b>	<u>1,584,880</u>	<u>1,809,021</u>	<u>1,860,915</u>	<u><b>2,183,375</b></u>	17.3%
<b>Other Financing Uses</b>					
STREET IMPROVEMENT FUND	-	-	-	-	
CAPITAL FUND	35,000			<b>75,000</b>	
EQUIPMENT FUND	72,500	72,500	72,500	-	-100.0%
<b>TOTAL FINANCING USES</b>	<u>107,500</u>	<u>72,500</u>	<u>72,500</u>	<u><b>75,000</b></u>	3.4%
<b>TOTAL EXPENDITURES &amp; USES</b>	<u>1,692,380</u>	<u>1,881,521</u>	<u>1,933,415</u>	<u><b>2,258,375</b></u>	16.8%
CHANGE IN FUND BALANCE	598,428	408,284		<b>(231,545)</b>	
Total Fund Balance	1,251,256	1,659,540	1,251,256	<b>1,427,995</b>	
<b>% unreserved fund balance to expenditures</b>	78.95%	91.74%	67.24%	<b>65.55%</b>	



CITY OF NOWTHEN  
HISTORIC AND CURRENT AND TAX LEVIES AND CITY TAX RATES  
**INCLUDES GENERAL AND DEBT SERVICE FUNDS**

Levy Payable Years	Total Levy Before Credits	NET Tax Capacity	General Tax Levy	Debt Tax Levy	Total City		Tax Capacity Rate	Gross Tax Levy Increase
					Tax Levy After Credits	Tax Levy		
2029/30	3,103,721	9,214,351	2,702,721	401,000	2,872,995	31.180%	7.91%	
2028/29	2,876,151	9,083,567	2,540,151	336,000	2,648,746	29.160%	5.26%	
2027/28	2,732,369	8,954,681	2,396,369	336,000	2,508,236	28.010%	7.74%	
2026/27	2,535,999	8,827,666	2,264,999	271,000	2,315,091	26.225%	7.52%	
2025/26	2,358,557	8,702,494	2,087,557	271,000	2,140,826	24.600%	8.42%	
2024/25	2,175,393	8,551,356	1,969,393	206,000	1,961,503	22.938%	8.62%	
2023/24	2,002,783	8,322,853	1,806,783	196,000	1,794,350	21.559%	8.97%	
<b>2022/23</b>	<b>1,837,905</b>	<b>8,156,256</b>	<b>1,702,905</b>	<b>135,000</b>	<b>1,636,672</b>	<b>20.066%</b>	<b>6.94%</b>	
2021/22	1,718,710	6,931,575	1,637,410	81,300	1,541,417	22.238%	4.23%	
2020/21	1,648,935	6,038,527	1,469,635	179,300	1,490,261	24.679%	4.94%	
2019/20	1,571,350	5,850,907	1,378,450	192,900	1,418,976	24.252%	5.48%	
2018/19	1,489,716	5,478,598	1,345,349	144,367	1,323,858	24.164%	1.95%	
2017/18	1,461,196	4,831,271	1,313,791	147,405	1,311,662	27.149%	7.34%	
2016/17	1,361,332	4,596,394	1,217,312	144,020	1,214,194	26.416%	0.71%	

**NOWTHEN RESIDENTIAL CITY TAX SCENARIO'S**

2020 Taxable Value	City Taxes Payable 2021	Change from Previous Year	2021 Market Value	2021 Taxable Value	City Taxes Payable 2022	Change over Previous Year	2022 Market Value	2022 Taxable Value	City Taxes Payable 2023	Change over Previous Year	% Change
\$360,842	\$891	39	\$398,447	\$397,068	\$883	-8	\$446,261	\$449,185	\$903	20	2.2%
\$523,144	\$1,305	49	\$570,750	\$570,750	\$1,309	3	\$639,240	\$639,240	\$1,355	46	3.5%
\$854,321	\$2,327	91	\$932,064	\$932,064	\$2,313	-14	\$1,043,912	\$1,043,912	\$2,372	59	2.5%

**MONTHLY CITY TAX EXAMPLES**

\$360,842	\$74	\$397,068	\$74	\$449,185	\$75
\$523,144	\$109	\$570,750	\$109	\$639,240	\$113
\$854,321	\$194	\$932,064	\$193	\$1,043,912	\$198

If taxable value is above \$500,000, amount  
above \$500,000 is valued at 1.25% for tax purposes

CITY OF NOWTHEN  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET BY CATEGORY - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

GENERAL FUND	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<b>REVENUES</b>							
Taxes	1,359,585	1,481,149	1,647,923	1,637,410	1,702,905	65,495	4.00%
Fines	5,574	8,544	7,948	9,300	8,900	(400)	-4.30%
Licenses, permits and fees	121,128	148,619	144,420	104,705	117,550	12,845	12.27%
Intergovernmental revenue	74,669	409,671	311,151	54,305	23,225	(31,080)	-57.23%
Charges for services	125,520	199,633	135,959	114,995	135,685	20,690	17.99%
Interest income	13,645	3,498	6,432	3,200	6,000	2,800	87.50%
Miscellaneous & other	7,970	39,694	35,972	9,500	31,500	22,000	231.58%
<b>TOTAL REVENUES</b>	<u>1,708,091</u>	<u>2,290,808</u>	<u>2,289,805</u>	<u>1,933,415</u>	<u>2,025,765</u>	<u>92,350</u>	<u>4.78%</u>

<b>EXPENDITURES</b>							
Current:							
General government	569,911	612,140	758,013	649,070	845,535	196,465	30.27%
Public safety	467,926	586,706	656,210	762,685	787,780	25,095	3.29%
Public works	407,433	339,129	369,359	390,660	482,010	91,350	23.38%
Parks and recreation	35,490	46,905	50,677	58,500	63,050	4,550	7.78%
Capital Outlay	8,083	-	-	-	5,000	5,000	
<b>Total Expenditures</b>	<u>1,488,843</u>	<u>1,584,880</u>	<u>1,834,258</u>	<u>1,860,915</u>	<u>2,183,375</u>	<u>322,460</u>	<u>17.33%</u>

Excess of revenues over (under) expenditures	219,248	705,928	455,547	72,500	(157,610)		
Other Financing Sources (Uses)							
Operating transfers out	(187,500)	(107,500)	(72,500)	(72,500)	(75,000)	(2,500)	3.45%
<b>Total Other Financing Sources (Uses)</b>	<u>(187,500)</u>	<u>(107,500)</u>	<u>(72,500)</u>	<u>(72,500)</u>	<u>(73,935)</u>	<u>(1,435)</u>	

Net changes in Fund Balances	31,748	598,428	383,047	-	(231,545)		
General Fund Balance January 1	621,080	652,828	1,251,256	1,251,256	1,634,303		
General Fund Balance December 31	652,828	1,251,256	1,634,303	1,251,256	1,402,758		
% Expenditures to Fund Balance	44%	79%	89%	67%	64%		

CITY OF NOWTHEN  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET BY DEPARTMENT - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

GENERAL FUND	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<b>REVENUES</b>							
Property Tax	1,359,585	1,481,149	1,647,923	1,637,410	1,702,905	65,495	4.00%
Licenses & Permits	121,128	148,619	144,420	104,705	117,550	12,845	12.27%
Intergovernmental Revenue	74,669	409,671	311,151	54,305	23,225	(31,080)	-57.23%
Charges for Services	125,520	199,633	135,959	114,995	135,685	20,690	17.99%
Fines & Forfeits	5,574	8,544	7,948	9,300	8,900	(400)	-4.30%
Other revenues	21,615	43,192	42,404	12,700	37,500	24,800	195.28%
Transfer In-Use of Fund Balance	-	-	-	-	1,065	1,065	
<b>TOTAL REVENUES</b>	<b>1,708,091</b>	<b>2,290,808</b>	<b>2,289,805</b>	<b>1,933,415</b>	<b>2,026,830</b>	<b>93,415</b>	<b>4.83%</b>
<b>EXPENDITURES</b>							
Mayor Council							
Salaries and Benefits	26,486	27,379	26,998	26,970	27,660	690	2.56%
Maintenance & Contract Services	924	844	1,528	3,600	4,000	400	11.11%
Total	27,410	28,223	28,526	30,570	31,660	1,090	3.57%
Office Administration							
Salaries and Benefits	182,521	187,861	111,889	250,200	389,600	139,400	55.72%
Materials and Supplies	3,383	8,365	9,354	6,500	11,500	5,000	76.92%
Printing, Utilities & Professional Serv.	(47)	16,316	184,289	-	11,500	11,500	
Maintenance & Contract Services	(252)	1,111	13,489	2,600	6,730	4,130	158.85%
Capital Outlay	8,083	-	-	-	5,000	5,000	
Total	193,688	213,653	319,021	259,300	424,330	165,030	63.64%
Elections							
Salaries and Benefits	8,388	-	9,300	9,300	-	(9,300)	100.00%
Materials and Supplies	1,049	104	1,413	1,475	1,000	(475)	100.00%
Printing, Utilities & Professional Serv.	339	-	500	500	-	(500)	100.00%
Maintenance & Contract Services	1,317	926	300	2,200	-	(2,200)	100.00%
Total	11,093	1,030	11,513	13,475	1,000	(12,475)	100.00%

CITY OF NOWTHEN  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET BY DEPARTMENT - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

GENERAL FUND	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<b>EXPENDITURES (continued)</b>							
Finance and Assessing							
Professional Services: Accounting	19,685	19,216	15,764	14,400	16,500	2,100	14.58%
Professional Services: Audit	9,650	6,050	6,700	9,600	18,000	8,400	87.50%
Professional Services: Assessing	23,106	23,426	23,426	25,000	25,000	-	0.00%
Other charges	-	-	-	50	50	-	-
Total	52,441	48,692	45,890	49,050	59,550	10,500	21.41%
Legal							
Prosecuting Attorney	35,056	14,866	50,237	37,500	40,000	2,500	6.67%
Civil Attorney	33,635	46,271	45,000	30,000	43,000	13,000	43.33%
Total	68,691	61,137	95,237	67,500	83,000	15,500	22.96%
General Government/Buildings							
Salaries and Benefits	(181)	-	-	-	-	-	0.00%
Materials and Supplies	2,389	1,926	2,866	3,150	3,150	-	0.00%
Printing, Utilities & Professional Serv.	98,458	110,208	103,557	96,700	104,620	7,920	8.19%
Maintenance & Contract Services	16,935	21,919	16,640	26,925	24,725	(2,200)	-8.17%
Total	117,601	134,053	123,063	126,775	132,495	5,720	4.51%
Planning and Zoning							
Salaries and Benefits	-	1,160	1,416	1,500	1,500	-	0.00%
Printing, Utilities & Professional Serv.	56,595	73,777	51,288	60,000	60,000	-	0.00%
Maintenance & Contract Services	3,250	3,626	-	-	-	-	-
Total	59,845	78,563	52,704	61,500	61,500	-	0.00%
Engineering							
Printing, Utilities & Professional Serv.	47,225	46,789	75,956	40,900	47,000	6,100	14.91%
Total	47,225	46,789	75,956	40,900	47,000	6,100	14.91%
Sheriff's Contract							
Printing, Utilities & Professional Serv.	249,080	248,607	324,085	373,985	411,835	37,850	10.12%

CITY OF NOWTHEN  
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET BY DEPARTMENT - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

GENERAL FUND	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<u>EXPENDITURES (continued)</u>							
Fire Management							
Salaries and Benefits	-	37,566	52,002	91,400	72,400	(19,000)	-20.79%
Materials and Supplies	17,315	33,568	38,785	20,500	27,500	7,000	34.15%
Printing, Utilities & Professional Serv.	95,425	109,290	100,571	122,725	120,545	(2,180)	-1.78%
Maintenance & Contract Services	3,852	15,089	22,377	54,000	42,000	(12,000)	-22.22%
Total	116,592	195,513	213,735	288,625	262,445	(26,180)	-9.07%
Building Inspection							
Materials and Supplies	-	-	-	-	-	-	-
Printing, Utilities & Professional Serv.	101,520	142,556	118,390	100,000	113,500	13,500	13.50%
Maintenance & Contract Services	734	30	-	75	-	(75)	-100.00%
Total	102,254	142,586	118,390	100,075	113,500	13,425	13.41%
Public Works							
Salaries and Benefits	178,314	131,300	172,639	161,600	165,700	4,100	2.54%
Materials and Supplies	96,936	77,254	52,408	84,400	98,400	14,000	16.59%
Printing, Utilities & Professional Serv.	1,101	1,214	691	2,160	1,660	(500)	-23.15%
Maintenance & Contract Services	131,082	129,361	143,621	142,500	216,250	73,750	51.75%
Total	407,433	339,129	369,359	390,660	482,010	91,350	23.38%
Nowthen Farmers Market							
Materials and Supplies	540	1,270	2,330	2,500	2,500	-	0.00%
Total	540	1,270	2,330	2,500	2,500	-	0.00%
Park Areas							
Salaries and Benefits	16,831	21,943	29,186	31,450	36,000	4,550	14.47%
Materials and Supplies	5,951	10,735	2,351	10,150	10,150	-	0.00%
Printing, Utilities & Professional Serv.	498	509	486	800	800	-	0.00%
Maintenance & Contract Services	1,509	2,876	6,948	3,600	3,600	-	0.00%
Total	24,789	36,063	38,971	46,000	50,550	4,550	9.89%
URRWMO							
Printing, Utilities & Professional Serv.	10,161	9,572	9,376	10,000	10,000	-	0.00%

CITY OF NOWTHEN  
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET BY DEPARTMENT - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

GENERAL FUND	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<u>EXPENDITURES (continued)</u>							
Unallocated	-	-	-	-	10,000	10,000	
Contingency							
Transfers Out	187,500	107,500	72,500	72,500	75,000	2,500	3.45%
Total Expenditures	<u>1,676,343</u>	<u>1,692,380</u>	<u>1,900,655</u>	<u>1,933,415</u>	<u>2,258,375</u>	<u>324,960</u>	<u>16.81%</u>
Changes in Fund Balance	31,748	598,428	389,150	1,000	(231,545)		

**CITY OF NOWTHEN**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023**

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
Fund: 100 - GENERAL FUND							
<b>REVENUES</b>							
100-31001 Ad Valorem Taxes-Current	1,351,271	1,452,466	1,641,552	1,637,410	1,702,905	65,495	4.00%
100-31002 Ad Valorem Taxes-Delinquent	8,181	23,803	5,691	-	-	-	-
100-31003 Penalties & Interest on Taxes	14	4,880	680	-	-	-	-
100-31005 Rents Lieu of Tax	119	-	-	-	-	-	-
<b>Taxes</b>	<b>1,359,585</b>	<b>1,481,149</b>	<b>1,647,923</b>	<b>1,637,410</b>	<b>1,702,905</b>	<b>65,495</b>	<b>4.00%</b>
100-32101 Right-Of-Way-Permits	6,600	4,590	2,100	3,000	3,000	-	0.00%
100-32102 Tobacco Licenses	250	250	250	250	250	-	0.00%
100-32110 Alcoholic Beverage Licenses	3,940	3,840	3,840	4,280	4,000	(280)	-6.54%
100-32190 Farmers Permit	1,520	1,960	1,780	1,200	1,500	300	25.00%
100-32210 Building Permits	97,097	130,005	128,526	87,000	100,000	13,000	14.94%
100-32211 Building Permit Surcharge	3,659	3,321	5,234	4,000	4,500	500	12.50%
100-32213 Building Permit Investigate Fee	-	1,156	466	550	550	-	0.00%
100-32215 Mailbox Installation	475	125	-	400	400	-	0.00%
100-32216 Driveway Permits	125	1,000	-	500	500	-	0.00%
100-32217 Culverts	7,240	2,060	1,944	3,100	2,500	(600)	-19.35%
100-32240 Animal Licenses	222	312	280	425	350	(75)	-17.65%
<b>Licenses &amp; Permits</b>	<b>121,128</b>	<b>148,619</b>	<b>144,420</b>	<b>104,705</b>	<b>117,550</b>	<b>12,845</b>	<b>12.27%</b>
100-33401 Local Government Aid	50,816	141,048	51,686	52,005	22,925	(29,080)	-55.92%
100-33410 Wetland Reimbursement	10,243	294	411	250	300	50	20.00%
100-33429 State Aid - Pera	453	-	-	450	-	(450)	-100.00%
100-33430 State Aid	10,609	9,254	-	-	-	-	-
100-33431 Other State Grants/Aids	2,548	259,054	259,054	1,600	-	(1,600)	-100.00%
100-33620 Other County Grants/Aids	-	21	-	-	-	-	-
<b>Intergovernmental Revenue</b>	<b>74,669</b>	<b>409,671</b>	<b>311,151</b>	<b>54,305</b>	<b>23,225</b>	<b>(31,080)</b>	<b>-57.23%</b>
100-34101 City/Town Hall Rent	2,583	5,645	2,412	5,200	5,200	-	0.00%
100-34102 Recording of Legal Instruments	210	226	-	390	225	(165)	-42.31%
100-34103 Zoning and Subdivision Fees	38,924	37,020	3,216	25,000	25,000	-	0.00%
100-34104 Plan Checking Fee	34,621	55,717	59,378	35,000	45,000	10,000	28.57%
100-34105 Sale of Maps and Publications	228	100	-	160	160	-	0.00%
100-34109 Planner/Planning Fees	29,807	69,424	40,470	30,000	35,000	5,000	16.67%
100-34111 Tower Lease Payments	13,331	14,600	14,600	12,695	14,600	1,905	15.01%
100-34112 Newsletter Ads	2,255	2,075	3,113	1,200	2,000	800	66.67%



CITY OF NOWTHEN  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023**

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<b>Fund: 100 - GENERAL FUND</b>							
100-34114 Public Hearing Fees	-	2,250	-	2,000	2,000	-	0.00%
100-34115 Charges for services	-	15	6,402	-	-	-	-
100-34116 Copies	5	8	-	50	-	(50)	-100.00%
100-34117 Engineering Fees	1,764	9,015	4,672	800	4,000	3,200	400.00%
100-34740 Park and Recreation Facilities	1,702	3,208	1,588	2,000	2,000	-	0.00%
100-34741 Ball Field Rental	90	330	108	500	500	-	0.00%
<b>Charges for Services</b>	<b>125,520</b>	<b>199,633</b>	<b>135,959</b>	<b>114,995</b>	<b>135,685</b>	<b>20,690</b>	<b>17.99%</b>
100-35101 Court Fines	5,574	8,144	7,948	8,500	8,500	-	0.00%
100-35104 Administrative Fines (Penalties)	-	400	-	800	400	(400)	-50.00%
<b>Fines &amp; Forfeitures</b>	<b>5,574</b>	<b>8,544</b>	<b>7,948</b>	<b>9,300</b>	<b>8,900</b>	<b>(400)</b>	<b>-4.30%</b>
100-36201 Miscellaneous Revenue	111	6,148	4,660	500	1,000	500	
100-36202 Refunds	3,328	1,349	-	2,500	500	(2,000)	
100-36210 Interest Income	13,645	3,498	6,432	3,200	6,000	2,800	
100-36230 Contributions and Donations	4,531	32,197	31,312	6,500	30,000	23,500	
<b>Miscellaneous</b>	<b>21,615</b>	<b>43,192</b>	<b>42,404</b>	<b>12,700</b>	<b>37,500</b>	<b>24,800</b>	<b>195.28%</b>
100-37200 Transfer In	-	-	-	-	1,065	1,065	
<b>TOTAL REVENUES</b>	<b>1,708,091</b>	<b>2,290,808</b>	<b>2,289,805</b>	<b>1,933,415</b>	<b>2,026,830</b>	<b>93,415</b>	<b>4.83%</b>

**CITY OF NOWTHEN**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023**

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
Fund: 100 - GENERAL FUND							
<u>EXPENDITURES</u>							
Mayor Council							
100-41110-103 Wages and Salaries: Part-time Employees	24,629	25,600	25,200	24,700	25,200	500	2.02%
100-41110-121 PERA	715	515	540	800	800	-	0.00%
100-41110-122 FICA	364	893	892	1,070	1,260	190	0.00%
100-41110-135 Medicare	778	371	366	400	400	-	0.00%
100-41110-433 Miscellaneous	99	30	-	-	-	-	-
100-41110-435 Training	825	814	1,528	3,600	4,000	400	-
Mayor Council	<b>27,410</b>	<b>28,223</b>	<b>28,526</b>	<b>30,570</b>	<b>31,660</b>	<b>1,090</b>	<b>3.57%</b>
Office Administration							
100-41420-100 Full-Time Earnings	120,055	119,568	88,474	190,000	280,000	90,000	47.37%
100-41420-103 Part-Time Earnings	11,545	22,488	-	-	12,000	12,000	-
100-41420-112 Other Pay	575	400	-	500	-	(500)	-100.00%
100-41420-113 Health Savings Account	83	-	72	500	-	(500)	-100.00%
100-41420-121 PERA	9,950	7,591	6,939	14,500	21,000	6,500	44.83%
100-41420-122 FICA	3,959	7,939	5,290	12,000	17,500	5,500	45.83%
100-41420-131 Paid Insurance: Health	30,049	28,018	9,879	29,900	55,000	25,100	83.95%
100-41420-135 Medicare	6,305	1,857	1,235	2,800	4,100	1,300	46.43%
100-41420-201 Office Supplies	1,807	1,652	5,530	2,500	7,000	4,500	180.00%
100-41420-203 General Supplies	189	1,007	162	2,000	1,500	(500)	-25.00%
100-41420-217 Computer, Office Equipment, Etc.	1,387	5,706	3,662	2,000	3,000	1,000	50.00%
100-41420-310 Expert & Professional Services	-	11,006	174,905	-	2,000	2,000	-
100-41710-322 Communications: Postage	28	511	2,128	-	2,100	2,100	-
100-41710-352 Printing: General Notices and Pub	-	-	382	-	400	400	-
100-41420-354 Newsletter	(75)	4,799	6,874	-	7,000	7,000	-
100-41420-415 Rental Equipment	-	36	3,732	100	3,730	3,730	-
100-41420-433 Miscellaneous: Dues & Subscriptions	-	893	481	100	500	400	-
100-41420-435 Training	(241)	86	86	2,000	2,000	-	-
100-41420-439 Mileage/Travel	(11)	182	8,424	-	500	-	-
100-41420-491 Other charges	8,083	-	766	500	-	-	-
100-41420-520 Capital Outlay: Buildings	-	-	-	-	5,000	5,000	-
Office Administration	<b>193,688</b>	<b>213,653</b>	<b>319,021</b>	<b>259,300</b>	<b>424,330</b>	<b>160,030</b>	<b>61.72%</b>

**CITY OF NOWTHEN**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023**

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<b>Fund: 100 - GENERAL FUND</b>							
<b>Elections</b>							
100-41410-103 Wages and Salaries: Part-time Employees	8,129	-	9,000	9,000		(9,000)	-100.00%
100-41410-112 Other Pay	259	-	300	300		(300)	-100.00%
100-41410-201 Office Supplies: Accessories (staplers, pencils)	220	104	250	250		(250)	-100.00%
100-41410-203 Office Supplies: Printed Forms and Papers	135	-	150	150		(150)	-100.00%
100-41410-215 Operating Supplies: Shop Materials		-	75	75		(75)	-100.00%
100-41410-217 Computer, Office Equipment, Etc.	694	-	938	1,000	1,000	-	0.00%
100-41410-351 Printing and Binding: Legal Notices Publish	339	-	500	500		(500)	-100.00%
100-41410-415 Rentals: Other Equipment	289	-	300	300		(300)	-100.00%
100-41410-433 Miscellaneous, Dues & Subscriptions	1,028	926	-	1,900	-	(1,900)	-100.00%
<b>Elections</b>	<b>11,093</b>	<b>1,030</b>	<b>11,513</b>	<b>13,475</b>	<b>1,000</b>	<b>(12,475)</b>	<b>100.00%</b>
<b>Finance and Assessing</b>							
100-41510-301 Professional Services: Accounting	19,685	19,216	15,764	14,400	16,500	2,100	14.58%
100-41510-302 Professional Services: Audit	9,650	6,050	6,700	9,600	18,000	8,400	87.50%
100-41510-304 Professional Services: Assessing	23,106	23,426	23,426	25,000	25,000	-	0.00%
100-41510-491 Other charges	-	-	-	50	50	-	-
<b>Finance and Assessing</b>	<b>52,441</b>	<b>48,692</b>	<b>45,890</b>	<b>49,050</b>	<b>59,550</b>	<b>10,500</b>	<b>21.41%</b>
<b>Legal</b>							
100-41610-315 Prosecuting Attorney	35,056	14,866	50,237	37,500	40,000	2,500	6.67%
100-41610-316 Civil Attorney	33,635	46,271	45,000	30,000	43,000	13,000	43.33%
<b>Legal</b>	<b>68,691</b>	<b>61,137</b>	<b>95,237</b>	<b>67,500</b>	<b>83,000</b>	<b>15,500</b>	<b>22.96%</b>

**CITY OF NOWTHEN**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023**

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<b>Fund: 100 - GENERAL FUND</b>							
General Government/Buildings							
100-41710-201 Office Supplies	1,218	747	844	1,000	1,000	-	0.00%
100-41710-203 General Supplies	1,171	1,179	2,022	2,150	2,150	-	0.00%
100-41710-310 Professional Services	26,172	45,227	22,459	17,255	20,375	3,120	18.08%
100-41710-311 Recording Fees	414	649	184	425	425	-	0.00%
100-41710-317 Animal Control	572	1,026	-	700	1,000	300	42.86%
100-41710-321 Communications: Telephone	7,971	9,045	4,933	9,000	1,200	(7,800)	-86.67%
100-41710-322 Communications: Postage	867	354	-	600	-	(600)	-100.00%
100-41710-323 Communications: Internet			6,895		9,120	9,120	
100-41710-351 Printing and Binding: Notices Publish	1,671	2,664	436	2,100	-	(2,100)	-100.00%
100-41710-354 Newsletter	2,231	1,500	-	2,800	-	(2,800)	-100.00%
100-41710-362 Insurance: Property	33,658	33,301	33,301	34,000	35,000	1,000	2.94%
100-41710-365 Insurance: Workman's Comp	12,685	5,185	14,000	14,100	15,000	900	6.38%
100-41710-375 Property Taxes	256	365	352	420	400	(20)	-4.76%
100-41710-381 Utility Services: Electric Utilities	5,329	5,738	5,314	6,000	6,100	100	1.67%
100-41710-383 Utility Services: Gas Utilities	4,699	4,180	15,683	6,800	16,000	9,200	135.29%
100-41710-384 Utility Services: Refuse Disposal	1,933	974	-	2,500	-	(2,500)	-100.00%
100-41710-403 Repair/Maintenance			6,103		5,000	5,000	
100-41710-405 Repair/Maint-Contractual	7,128	8,044	-	12,500	-	(12,500)	-100.00%
100-41710-415 Rentals: Other Equipment	574	511	162	1,600	500	(1,100)	-68.75%
100-41710-433 Miscellaneous: Dues and Subscriptions	6,661	7,100	7,100	7,000	9,800	2,800	40.00%
100-41710-435 Training	398	2,115	2,454	2,700	2,500	(200)	-7.41%
100-41710-438 Cleaning	681	825	3,825	-	3,800	3,800	
100-41710-490 Miscellaneous: Donations to Civic Organizations	500	3,000	3,000	3,000	3,000	-	0.00%
100-41710-491 Miscellaneous	993	324	99	125	125	-	0.00%
General Government/Buildings	<b>117,601</b>	<b>134,053</b>	<b>129,166</b>	<b>126,775</b>	<b>132,495</b>	<b>5,720</b>	<b>4.51%</b>
Planning and Zoning							
100-41810-103 Part-Time Earnings	-	1,160	1,416	1,500	1,500	-	-
100-41810-310 Professional Services	56,595	73,777	51,288	60,000	60,000	-	0.00%
100-41810-437 Refunds	3,250	3,626	-	-	-	-	-
Planning and Zoning	<b>59,845</b>	<b>78,563</b>	<b>52,704</b>	<b>61,500</b>	<b>61,500</b>	<b>-</b>	<b>0.00%</b>

**CITY OF NOWTHEN**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023**

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<b>Fund: 100 - GENERAL FUND</b>							
Engineering							
100-41910-303 Professional Services	46,345	45,934	75,956	40,000	47,000	7,000	17.50%
100-41910-310 Professional Services	880	855	-	900	-	(900)	
Engineering	<b>47,225</b>	<b>46,789</b>	<b>75,956</b>	<b>40,900</b>	<b>47,000</b>	<b>6,100</b>	<b>14.91%</b>
Sheriff's Contract							
100-42110-310 Professional Services	249,080	248,607	324,085	373,985	411,835	37,850	10.12%
Fire Management							
100-42210-103 Wages and Salaries: Part-time	16,639	16,639	41,805	70,000	60,000	(10,000)	-14.29%
100-42210-106 Miscellaneous hours	13,086	13,086	-	-	-	-	
100-42210-121 FICA	1,261	1,261	2,592	5,000	4,000	(1,000)	-20.00%
100-42210-124 City contribution to Fire Relief Assoc	-	6,285	7,000	15,000	7,000	(8,000)	-53.33%
100-42210-135 Employer Paid Insurance: Medicare	617	295	605	1,400	1,400	-	0.00%
100-42210-203 General Supplies	703	23,884	15,903	14,000	15,000	1,000	7.14%
100-42210-212 Motor Fuels	-	741	2,958	1,500	4,000	2,500	166.67%
100-42210-217 Computer, Office Equipment, Etc.	15,995	4,061	3,868	1,000	3,500	2,500	250.00%
100-42210-240 Small Tools & Minor Equipment	-	4,882	16,056	4,000	5,000	1,000	25.00%
100-42210-300 Physicals	80,899	1,220	-	4,000	4,000	-	
100-42210-305 Professional Services: Fire	3,667	75,069	77,325	77,325	79,645	2,320	3.00%
100-42210-310 Professional Services	3,154	15,650	3,650	21,000	16,500	(4,500)	-21.43%
100-42210-321 Communications: Telephone	-	1,755	2,848	3,000	3,000	-	0.00%
100-42210-365 Insurance: Workman's Comp	6,190	10,637	11,500	12,000	12,000	-	0.00%
100-42210-381 Utility Services: Electric	1,515	3,059	2,476	3,100	3,100	-	0.00%
100-42210-383 Utility Services: Gas	2,998	1,900	2,772	2,300	2,300	-	0.00%
100-42210-404 Repairs and Maintenance	783	3,850	1,884	13,500	8,000	(5,500)	-40.74%
100-42210-415 Rentals: Other Equipment	-	1,196	468	1,200	1,000	(200)	
100-42210-420 Uniforms	-	1,582	4,878	10,000	5,500	(4,500)	
100-42210-435 Training	-	6,332	13,635	20,000	20,000	-	
100-42210-436 Conferences	-	825	1,512	4,000	2,500	(1,500)	
100-42210-438 Cleaning	-	-	-	1,800	1,500	(300)	
100-42210-439 Mileage/travel	-	-	-	2,000	2,000	-	
100-42210-491 Other Charges	71	1,304	-	1,500	1,500	-	0.00%
Fire Management	<b>116,592</b>	<b>195,513</b>	<b>213,735</b>	<b>288,625</b>	<b>262,445</b>	<b>(26,180)</b>	<b>-9.07%</b>

**CITY OF NOWTHEN**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, 2023 BUDGET, PROPOSED 2023**

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<b>Fund: 100 - GENERAL FUND</b>							
Building Inspection							
100-42410-310 Professional Services	96,931	142,556	109,938	97,000	105,000	8,000	8.25%
100-42410-387 Surcharge	4,589	-	8,452	3,000	8,500	5,500	183.33%
100-42410-437 Refunds	734	30	-	75	-	(75)	-100.00%
Building Inspection	<b>102,254</b>	<b>142,586</b>	<b>118,390</b>	<b>100,075</b>	<b>113,500</b>	<b>13,425</b>	<b>13.41%</b>
<b>Public Works</b>							
100-43110-100 Full-Time Earnings	111,548	84,218	119,393	104,700	108,000	3,300	3.15%
100-43110-103 Part-Time Earnings	22,602	14,182	15,190	16,600	16,600	-	0.00%
100-43110-112 Other pay	880	840	960	1,000	1,000	-	0.00%
100-43110-113 Health Savings Account	-	24	24	500	100	(400)	-80.00%
100-43110-121 PERA	9,190	6,176	9,005	9,200	9,450	250	2.72%
100-43110-122 FICA	3,898	5,596	8,066	7,600	7,800	200	2.63%
100-43110-131 Paid Insurance: Health	24,738	18,955	18,116	17,800	18,500	700	3.93%
100-43110-135 Medicare	5,458	1,309	1,886	1,700	1,750	50	2.94%
100-43110-142 Unemployment Compensation: Benefit Pay	-	-	-	2,500	2,500	-	0.00%
100-43110-203 General Supplies	80,954	59,409	27,039	61,900	61,900	-	0.00%
100-43110-212 Motor Fuels	15,089	16,983	24,609	20,000	35,000	15,000	75.00%
100-43110-240 Small Tools & Minor Equipment	893	862	760	2,500	1,500	(1,000)	-40.00%
100-43110-310 Professional Services	947	1,214	556	2,000	1,500	(500)	-25.00%
100-43110-335 License tabs	154	-	135	160	160	-	0.00%
100-43110-404 Repairs and Maintenance	13,299	21,730	14,554	10,000	16,000	6,000	60.00%
100-43110-405 Repairs/Maint-Streets	42,598	41,859	45,000	60,000	10,000	(50,000)	-83.33%
100-43110-408 Crack filling	-	-	-	-	36,050	36,050	
100-43110-409 Patch work	-	-	-	-	20,000	20,000	
100-43110-415 Rentals: Other Equipment	2,217	8,373	1,442	5,000	5,000	-	0.00%
100-43110-430 Winter Salt Sand	-	-	14,500	67,000	15,000	15,000	0.00%
100-43110-440 Gravel, Rock, Etc.	72,968	57,399	22,825	67,000	67,000	-	0.00%
100-43110-450 Calcium Chloride	-	-	45,300	500	46,700	46,700	
100-43110-491 Other Charges	-	-	-	500	500	-	0.00%
Public Works	<b>407,433</b>	<b>339,129</b>	<b>369,359</b>	<b>390,660</b>	<b>482,010</b>	<b>91,350</b>	<b>23.38%</b>
<b>Nowthen Farmers Market</b>							
100-45128-208 Farmers Market Operations	540	1,270	2,330	2,500	2,500	-	0.00%
	<b>540</b>	<b>1,270</b>	<b>2,330</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>0.00%</b>

**CITY OF NOWTHEN**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023**

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
Fund: 100 - GENERAL FUND							
Park Areas							
100-45202-101 Full-Time Earnings	13,414	11,320	16,317	14,500	16,000	1,500	10.34%
100-45202-103 Part-Time Earnings	-	6,100	6,624	10,000	12,300	2,300	23.00%
100-45202-121 PERA	1,258	873	1,632	1,800	2,100	300	16.67%
100-45202-122 FICA	334	921	1,581	1,500	1,800	300	20.00%
100-45202-131 Paid Insurance: Health	1,191	2,514	2,663	3,350	3,500	150	4.48%
100-45202-135 Employer Paid Insurance: Medicare	634	215	369	300	300	-	0.00%
100-45202-203 General Supplies	5,132	10,002	1,847	8,850	8,850	-	0.00%
100-45202-212 Motor Fuels	819	733	504	1,200	1,200	-	0.00%
100-45202-240 Small Tools and Minor Equipment				100	100	-	0.00%
100-45202-381 Utility Services: Electric Utilities	498	509	486	800	800	-	0.00%
100-45202-404 Repairs and Maintenance - Contractual	249	2,064	5,585	2,000	2,000	-	0.00%
100-45202-415 Rentals: Other Equipment	347	227	861	1,000	1,000	-	0.00%
100-45202-440 Gravel, Rock, Etc.		585	502	600	600	-	0.00%
100-45202-491 Miscellaneous	913	-	-	-	-	-	-
	<u>24,789</u>	<u>36,063</u>	<u>38,971</u>	<u>46,000</u>	<u>50,550</u>	<u>4,550</u>	<u>9.89%</u>
URRWMO							
100-46103-310 Professional Services	10,161	9,572	9,376	10,000	10,000	-	0.00%
Unallocated							
100-49290-495 Contingency			-	-	10,000	10,000	
Transfers Out							
100-49360-720	187,500	107,500	72,500	72,500	75,000	2,500	3.45%
Total Expenditures	<u>1,676,343</u>	<u>1,692,380</u>	<u>1,906,758</u>	<u>1,933,415</u>	<u>2,258,375</u>	<u>319,960</u>	<u>16.55%</u>
Changes in Fund Balance							
	31,748	598,428	383,047	-	(231,545)		
Bengining Fund Balance	621,080	652,828	1,251,256	1,251,256	1,634,303		
Ending Fund Balance	652,828	1,251,256	1,634,303	1,251,256	1,402,758		
% Expenditures to Fund Balance	44%	79%	89%	67%	64%		

**CITY OF NOWTHEN**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, 2023 BUDGET, PROPOSED 2023**

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<b>Recycling</b>							
Revenues							
603-33431 Other State Grants/Aids	49,529	59,093	50,257	31,000	50,260	19,260	62.13%
603-33620 Other County Grants and Aids		200				-	
603-36201 Miscellaneous Revenues	129	-	-	75	-	(75)	-25.00%
603-36210 Interest Earnings	6,152	9,690	2,858	8,000	6,000	(2,000)	-25.00%
603-37311 Appliances	203	4,025	6,092	500	5,000	4,500	900.00%
603-37312 Cardboard	3,447	7,058	3,506	4,500	4,500	-	0.00%
603-37313 Scrap Metal	172	656	830	400	600	200	50.00%
603-37314 Bulbs	396	328	-	500	300	(200)	-40.00%
603-37315 Alum Cans	244	511	-	1,000	500	(500)	-50.00%
603-37317 Newspaper	75	71	40	100	100	-	
603-37318 Plastic Recycling		60	40	100	100	-	
603-37319 Glass Recycling	2,023	4,182	4,346	2,300	3,000	700	30.43%
603-37320 Tires Recycled	1,720	3,508	5,150	1,500	3,500	2,000	133.33%
603-37321 Mattress Recycling			4,294	-	3,500	3,500	
603-37322 Electronics							
<b>Total Revenues</b>	<b>64,090</b>	<b>89,382</b>	<b>77,413</b>	<b>49,975</b>	<b>77,360</b>	<b>27,385</b>	<b>54.80%</b>
Expenditures							
603-43220-101 Full-Time Earnings	5,141	5,168	4,284	6,300	11,100	4,800	76.19%
603-43220-103 Part-Time Earnings	1,170	11,158	24,435	8,645	20,000	11,355	131.35%
603-43220-121 PERA	479	389	2,556	1,150	1,900	750	65.22%
603-43220-122 FICA	190	991	1,766	925	1,600	675	72.97%
603-43220-131 Paid Insurance: Health	476	1,241	575	1,150	950	(200)	-17.39%
603-43220-135 Medicare	274	232	414	100	100	-	0.00%
603-43220-215 Operating Supplies	300	808	644	1,200	1,200	-	0.00%
603-43220-309 Professional Service	21,705	4,006	450	-	500	500	
603-43220-352 Printing and binding notices		100	298	-	200	200	
603-43220-354 Newsletter	2,200	-	-	2,300	-	(2,300)	-100.00%
603-43220-381 Utility Services: Electric	497	421	818	750	850	100	13.33%
603-43220-383 Utility Services: Gas	237	993	5,222	800	1,200	400	50.00%
603-43220-384 Utilities: Refuse Disposal	4,989	3,401	6,486	7,600	7,600	-	0.00%
603-43220-405 Repairs/Maint-Contractual	1,000	-	1,680	3,000	3,000	-	0.00%
603-43220-415 Rentals: Other Equipment	668	966	912	1,000	1,000	-	0.00%
603-43220-441 Recycling center hauling	24,338	24,729	24,432	30,000	30,000	-	0.00%
603-43220-520 Capital Outlay: Buildings & Structures		42,417	-	-	-	-	
<b>Change in Fund Balance</b>	<b>63,664</b>	<b>97,020</b>	<b>74,972</b>	<b>64,920</b>	<b>81,200</b>	<b>16,280</b>	<b>25.08%</b>
	426	(7,638)	2,441	(3,840)	(3,840)		
<b>Fund Balance</b>	<b>31,040</b>	<b>23,402</b>	<b>25,843</b>		<b>22,003</b>		



**CITY OF NOWTHEN**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2023 BUDGET, PROPOSED 2023 BUDGET**

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<b>TOTAL DEBT</b>							
<b>Revenues</b>							
Taxes	190,204	181,410	81,869	81,300	135,000	53,700	66.05%
Special Assessments	56,198	245,376	107,176	127,775	107,500	(20,275)	-15.87%
Interest earnings	2,836	2,616	2,740	1,750	2,800	1,050	60.00%
Transfer In	85,901	85,901	11,964	-	95,285	95,285	
<b>TOTAL REVENUES</b>	<b>335,139</b>	<b>515,303</b>	<b>203,749</b>	<b>210,825</b>	<b>340,585</b>	<b>129,760</b>	<b>61.55%</b>
<b>Expenditures</b>							
County Fees	-	-	1,000	1,450	1,450	-	0.00%
Principal & interest	172,650	266,033	275,280	253,380	441,938	188,558	74.42%
Fiscal agent fees	25	1,250	4,700	1,400	950	(450)	100.00%
Transfer out	-	-	-	-	2,500	2,500	
<b>TOTAL EXPENDITURES</b>	<b>172,675</b>	<b>267,283</b>	<b>280,980</b>	<b>256,230</b>	<b>446,838</b>	<b>190,608</b>	<b>74.39%</b>
Changes in Fund Balance	162,464	248,020	(77,230)		(106,253)		
Ending Fund Balance	530,599	589,416	704,098		<b>599,280</b>		

**CITY OF NOWTHEN**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ACTUAL 2020 & 2021, 2022 PROJECTED, 2023 BUDGET, PROPOSED 2023 BUDGET**

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<b>Park Improvement</b>							
404-34119 Park development fees	-	37,500	22,500	30,000	35,000	5,000	
404-36210 Interest Earnings	908	-	500	500	500	-	
	<u>908</u>	<u>37,500</u>	<u>23,000</u>	<u>30,500</u>	<u>35,500</u>	<u>5,000</u>	
404-45404-510 Improvements			70,000	100,000	30,000	(70,000)	
404-45404-520 Buildings & Structures			25,000	25,000	-	-	
	<u>-</u>	<u>-</u>	<u>95,000</u>	<u>125,000</u>	<u>30,000</u>	<u>(70,000)</u>	
Changes in Fund Balance	908	37,500	(72,000)	(94,500)	5,500		
Ending Fund Balance	218,435	255,935	183,935	189,435			
			Memorial Park/Twin Lakes		\$ 30,000		
<b>Building Improvement</b>							
410-36201 Miscellaneous	17,920	-	-	-	-	-	
410-36210 Interest Earnings	446	-	-	-	-	-	
410-39203 Transfer In	125,000	35,000	-	-	75,000	75,000	
	<u>143,366</u>	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>75,000</u>	
410-41410-405 Repair & Maintenance - Contractual		628	-	-	-	-	
410-41410-510 Improvements	7,232	-	-	80,000	175,000	95,000	
410-41410-520 Buildings & Structures	36,514	17,431	-	75,000	75,000	-	
	<u>43,746</u>	<u>18,059</u>	<u>-</u>	<u>155,000</u>	<u>250,000</u>	<u>95,000</u>	
Changes in Fund Balance	99,620	16,941	-	(155,000)	(175,000)		
Ending Fund Balance	178,268	195,209	195,209	20,209			
			New Well		\$ 175,000		
			Council Chamber Improvement		\$ 75,000		

**CITY OF NOWTHEN**  
**STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023 BUDGET**

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<b>Road Improvement Fund</b>							
414-31953 Special Assessments	121,674	34,518	5,440	5,440	5,440	-	
414-36210 Interest Earnings	12,887	-	2,500	5,000	2,500	(2,500)	
414-39110 Bond issue	-	1,931,337	-	-	-	-	
414-39203 Transfer In	-	-	-	-	-	-	
	<u>134,561</u>	<u>1,965,855</u>	<u>7,940</u>	<u>10,440</u>	<u>7,940</u>	<u>(2,500)</u>	
414-43414-223 Supplies	2,600	-	-	-	-	-	
414-43414-303 Engineering Fees	103,324	135,817	52,000	52,000	78,000	26,000	
414-43414-310 Professional services	183	44,845	-	-	-	-	
414-43414-316 Civil attorney	255	-	2,000	2,000	1,500	(500)	
414-43414-403 Repair & Maintenance	19,278	-	-	-	-	-	
414-43414-405 Repair & Maintenance - Contrac	2,299	4,449	-	-	-	-	
414-43414-441 Hauling	210	-	-	-	-	-	
414-43414-491 Miscellaneous	30	-	10,000	10,000	10,000	-	
414-43414-510 Improvements	723,610	914,186	211,000	860,000	781,720	(78,280)	
Transfer out	85,900	-	-	-	-	-	
	<u>937,689</u>	<u>1,099,297</u>	<u>275,000</u>	<u>924,000</u>	<u>871,220</u>	<u>(52,780)</u>	
Changes in Fund Balance							
	(803,128)	866,558	(267,060)	(913,560)	(863,280)		
Ending Fund Balance	462,882	1,329,440	1,062,380	415,880	199,100	(216,780)	

Petersons Pond View	\$ 56,350
Engren Addition	\$ 53,550
Prairie Brook	\$ 51,450
Westpahl Country Acres	\$ 145,250
Oak Pond	\$ 46,620
Shiloh Creek	\$ 50,750
Commercial Park	\$ 285,000
Sun Land Acres, 2nd addition	\$ 92,750
<b>2023 Street Project</b>	<b>\$ 781,720</b>

