



STAFF REPORT

DATE: August 29, 2023

TO: Mayor & Council
FROM: Clarissa Hadler, Finance Director
AGENDA ITEM: 2024 Budget Information – General Fund, Utility Funds and Tax Levy

BACKGROUND:

In preparation for adoption of the preliminary tax levy in September, this memo addresses the following information: discussion on preliminary levy, and assumptions being used to prepare the preliminary budget.

ISSUE BEFORE COUNCIL:

1) What changes, if any, should be made to the draft budgets?

OPERATING BUDGETS:

Attachment #1 includes the entire General Fund Operating Budget and Utility Operating Budgets. Below are a number of points that provide brief context for changes within department budgets.

Salary and Benefits

The 2024 preliminary budget is currently being prepared with assumptions of moving staff to the next step of the pay plan on January 1, 2024, including a proposed 3% COLA increase. For new or vacant positions, they are budgeted at the midpoint of the range. Medical benefits are budgeted to increase by 14% as we won't get final numbers until late Sept/early Oct so a contingency has been included at this point. Staff would expect the contingency may be reduced or removed by the time of final adoption in December.

General Fund

Revenue is expected to decrease from the 2023 Budget in Licenses and Permits and Charges for Services due to effects of a changing housing market. We are currently projecting 250 new homes, with a larger percentage of those being townhomes, which bring lower permit fees.

Total taxes for the operating budget are planned to increase by 16.81%. That increase will be covered largely by the increase in total tax capacity caused by new development and increased property values, with an increase to the tax rate of 2% over 2023; from 24.064% to 24.545%.

Overall, general government expense budgets are proposed to increase due to continued staffing changes (new/reclassified positions, class and comp implementation 1/1/23, etc.), the added costs of the new City Center facility, and increasing costs such as insurance and IT expenses as the city and the organization continues to grow.

To continue to simplify the city's chart of accounts, we are closing two budgetary "departments"; communications and city hall. The communications expenses will be incorporated into the administration department. City Center expenses will be allocated to city departments based largely on a formula

calculated using square footage of those departments within the building. City Center expenses will also be increasing due to the additional space compared to the old city hall.

The city council budget will increase by 10% due largely to proposed additional conference attendance and tentative increases in LMC dues. The Administrator is encouraging Council to attend the LMC Conference in Rochester in 2024. The administration department increases are due to the aforementioned combination of departments. "Admin plus Communications" will decrease almost 5%. The elections department will increase due to the presidential election in 2024. The finance department increase is due to tentative increases in insurance and added training and IT expenses for new positions. The planning and zoning department increases are due to full implementation of the staffing model recommended in the dept audit in 2021 and increasing costs for landscape architect services.

The sheriff's contract budget is increasing as they are recommending an additional deputy starting in 2024. The attached memo outlines that option, as well as continuing with the current model.

The fire department is increasing due to paid-on-call salaries related to scheduled duty crew staffing and department training. A clerical error inadvertently kept some other payroll expenses low in 23 when full-time fire fighters were added. Property insurance costs have increased due to the increased value of newer apparatus. Due to the amount of space they have in the City Center, the fire department takes a relatively large portion of those new expenses. IT replacement costs are higher than in 23.

The building inspections department is increasing due in part to some additional allocations of other departments' staff time, as well as new proposed software and tablets for web-based applications and on-site inspections.

Public works is comprised of Streets (General Fund), Parks (General Fund), Water, Sewer and Storm Water. Staff time, and many expenses, are allocated across those functions. The table below outlines how personnel expenses are allocated.

Public Works Staff Allocations						
	Streets	Parks	Water	Sewer	Storm	
Public Works Director	45%	20%	20%	10%	5%	100%
Assistant PW Director	10%	12%	45%	28%	5%	100%
PW Lead Worker (JC)	52%	9%	38%	0%	1%	100%
PW Maintenance I-RG	73%	6%	12%	5%	4%	100%
PW Maintenance I-JS	14%	3%	62%	19%	2%	100%
PW Maintenance I-JE	95%	2%	3%	0%	0%	100%
PW Maintenance I-MC	6%	1%	75%	15%	3%	100%
PW Maintenance II-MB	56%	33%	7%	3%	1%	100%
PW Maintenance II-BW	36%	9%	40%	12%	3%	100%
PW Maintenance II-JM	44%	20%	23%	3%	10%	100%
PW Maintenance III-ML	86%	6%	4%	2%	2%	100%
FTE	5.17	1.21	3.29	0.97	0.36	
					11	FTE

The streets department budget is holding steady with just a 1% increase. The Sealcoating & Crack Sealing budget will be removed to a new Street Maintenance Fund, so the amount that was budgeted as an Charges & Services expense will now be reflected as a Transfer to that fund. Parks & Recreation will increase nominally in part to a change in allocation of insurance.

There is an additional transfer of \$100,000 to the vehicle replacement fund in order to address the anticipated deficit in the fund in 2027. This is in addition to the \$200,000 proposed from the building, fire, streets and parks departments. Details regarding Capital expenses and Transfers can be found in the 2024-2033 Draft CIP.

Summary of Expenditure Changes by Department

		2023 Budget	2024 Budget	% Change
1110	Mayor & Council	59,960	66,094	10%
1320	Administration	620,040	667,216	8%
1410	Elections	3,200	16,658	421%
1450	Communications	81,098	-	-100%
1520	Finance	266,403	285,664	7%
1910	Planning & Zoning	404,476	482,987	19%
1930	Engineering Services	35,000	35,000	0%
1940	City Hall	66,819	-	-100%
2100	Police	1,049,784	1,310,573	25%
2150	Prosecution	50,000	50,000	0%
2220	Fire	1,540,881	1,664,069	8%
2250	Fire Relief	80,000	-	-100%
2400	Building Inspection	932,259	1,136,318	22%
2500	Emergency Communications	4,500	4,500	0%
2700	Animal Control	13,000	14,500	12%
3100	Streets	1,797,064	1,813,626	1%
5200	Parks & Recreation	431,038	457,017	6%
9000	Transfers	250,000	100,000	-60%
9001	Contingency Reserve	35,000	35,000	0%
		7,720,521	8,139,222	5.423%

Summary of Changes by General Fund Category and Function**Changes by Category**

	2023 Budget	2024 Proposed	\$ Change	% Change
Personnel	3,432,290	3,928,591	496,301	14%
Materials & Supplies	322,830	328,093	5,263	2%
Charges & Services	3,181,813	2,832,186	(349,627)	-11%
Capital Outlay	230,000	101,500	(128,500)	-56%
Miscellaneous	93,588	13,853	(79,735)	-85%
Transfers	425,000	900,000	475,000	112%
Contingency Reserve	35,000	35,000	-	0%
TOTAL	7,720,521	8,139,222	418,701	5.423%

The large increase in Transfers is due to the new Transfer to Street Maintenance Fund, which correlates to a decrease in Charges & Services. Miscellaneous decreased due to reallocation of city hall and building dept. expenses. Capital Outlay is a Category that varies significantly year-to-year as we make larger purchases and pay for projects out of the General Fund. Personnel expenses continue to increase as we move toward full staffing according to recent organizational studies and developing our public safety departments to meet the needs of a growing community.

Changes by Function

	2023 Budget	2024 Proposed	\$ Change	% Change
General Government	1,536,996	1,553,619	16,623	1%
Public Safety	3,383,405	4,008,747	625,341	18%
Public Works	1,681,381	1,086,568	(594,812)	-35%
Culture & Recreation	428,739	453,788	25,049	6%
Capital Outlay	230,000	101,500	(128,500)	-56%
Transfers	425,000	900,000	475,000	112%
Contingency Reserve	35,000	35,000	-	0%
TOTAL	7,720,521	8,139,222	418,701	5.423%

Debt Service

The total tax levy is comprised of the General Fund (operating) levy as well as the Debt Levy. The city issued new debt in 2023 which we will begin paying on in 2024. The 2024 levies necessary to pay for existing debt are as follows:

	2023	2024	Change	% Change
2010B	206,656	205,884	-772	
2014A	200,091	103,597	-96,494	
2016A	193,409	187,529	-5,880	
2017A	342,660	340,954	-1,706	
2018A	123,569	125,984	2,415	
2019A	297,138	298,661	1,523	
2021A	1,025,930	1,025,510	-420	
2022A	287,685	283,998	-3,687	
2023A	0	351,713	351,713	
Total	2,677,138	2,923,830	246,692	9.21%

Despite some decreases in existing debt payments, the addition of the 2023A bond will cause the overall increase in the debt service levy to be 9.21%.

Utility Funds

The city is currently in the process of updating the Utility Funds Long Term Financial Plan and will have more information regarding those budgets when that project is complete. Staff expects to be able to present that plan this fall so that final decisions on fees and budgets can be made by December.

Tax Impact

The total tax capacity for Lake Elmo increased by \$4,197,258 or 13.14%. Fiscal Disparities decreased by \$43,168. In order to remain within the 2% rate increase per the long-term financial management plan, the city would levy a total of \$ 8,921,541, including General Fund and Debt Service levies. This would be an increase of \$1,110,216 over 2023, or 14.2%; due largely to capturing the increased tax capacity caused by new development and increased property values.

	2023	2024
General Fund Levy	5,134,187	5,998,212
Debt Service Levy	2,677,138	2,923,830
TOTAL LEVY	7,811,325	8,922,042

In the attached Tax Impact Worksheet, the County utilizes a comparison that calculates the median *increase* instead of using the MVH. The median increase of residential values was 3.9%. If you had a median value home worth \$554,500 and it increased in value by 3.9%, your tax would increase by \$94.

	2023	2024
Home Value	\$ 554,400 (MVH)	\$ 576,022 (3.9% incr.)
Tax Rate	City Taxes Due	
24.064% (2023)	\$ 1,367	\$ 1,432
24.545% (proposed 2024)	\$ 1,394	\$ 1,461
		\$ 94 increase

Lake Elmo remains in the bottom half for tax rate compared to other Washington County communities for tax rates set in 2023.

Rank	Taxing Authority	2023 (%)	Rank	Taxing Authority	2023 (%)
1	Landfall	58.843	18	Scandia	26.46
2	Hastings	53.267	19	Lakeland	26.189
3	Newport	49.69	20	Lake Elmo	24.064
4	Stillwater	49.39	21	White Bear Lake	24.054
5	Oak Park Heights	48.985	22	Birchwood	21.27
6	Willernie	46.245	23	Lakeland Shores	20.742
7	Marine on St. Croix	42.75	24	St. Mary's Point	18.287
8	Oakdale	38.217	25	Stillwater Township	17.56
9	St. Paul Park	36.93	26	Dellwood	15.72
10	Hugo	36.371	27	Grey Cloud Island	14.81
11	Forest Lake	34.45	28	Baytown Township	14.29
12	Mahtomedi	34.41	29	Denmark Township	11.68
13	Cottage Grove	33.898	30	West Lakeland Twp	11.44
14	Lake St. Croix Beach	31.126	31	Grant	11.054
15	Bayport	28.964	32	May Township	9.82
16	Woodbury	28.599	33	Pine Springs	7.484
17	Afton	27.111			

Process for This Evening

For this evening, staff will discuss the 2024 Proposed Budget, outlining key points and answering any questions. We are seeking feedback on changes to make before the Council certifies a preliminary levy at the September 19th meeting. After setting the preliminary levy in September, Council may reduce the amount in December, but cannot increase it.

ATTACHMENTS

- 1) 2024 Proposed Master Budget Worksheet – All Budgets
- 2) Letter re: Washington County Sheriff Contract
- 3) Proposed Pay 2024 Property Tax Impact Worksheet

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
General Fund Revenues:											
Taxes											
101-410-1320-31010	Current Ad Valorem Taxes	\$ 3,250,895	\$ 3,547,612	\$ 4,685,850	\$ 4,651,926	\$ -	0.0%	4,651,926	5,566,834	20%	
101-410-1320-31020	Delinquent Ad Valorem Taxes	20,115	23,518	23,692	18,445	-	0.0%	18,445	19,000	3%	
101-410-1320-31030	Mobile Home Tax	16,819	17,745	22,171	17,748	-	0.0%	17,748	22,000	24%	
101-410-1320-31040	Fiscal Disparities	245,389	269,390	294,157	433,046	-	0.0%	433,046	389,878	-10%	
101-410-1320-31520	30% Rental - County			1,721		-	#DIV/0!	-	-	#DIV/0!	
101-410-1320-31910	Penalty & Interest on Taxes	1,162	79	944	100	-	0.0%	100	500	400%	
Total Taxes		\$ 3,534,380	\$ 3,858,344	\$ 5,028,535	\$ 5,121,265	\$ -	0.0%	\$ 5,121,265.00	\$ 5,998,211.50	17%	
Licenses and Permits											
101-410-1320-32110	Liquor License	9,342	12,050	14,100	12,000	-	0.0%	12,000	13,400	12%	
101-410-1320-32180	Wastehauler License	120		1,200	1,200	1,320	110.0%	1,320	1,320	10%	
101-410-1320-32181	General Contractor License	100	300	500	300	300	100.0%	300	350	17%	
101-420-2400-32210	Building Permits	1,137,150	1,087,376	888,486	1,000,000	380,134	38.0%	750,000	750,000	-25%	Based on 250 homes at \$3,000 per (single family and townhomes - more townhomes in 2024)) Decrease from prior year corrects accounting error.
101-430-3100-32211	Driveway Permits	16,255	16,510	12,825	13,000	6,225	47.9%	7,000	7,000	-46%	
101-420-2400-32212	Fireplace Permits	19,319	17,940	9,780	12,000	3,360	28.0%	9,000	6,000	-50%	Supply issues, some going to alternative appliances
101-420-2400-32220	Heating Permits	80,489	104,870	64,928	60,000	29,206	48.7%	41,000	45,000	-25%	Based on 250 homes at \$180 per
101-420-2400-32230	Plumbing Permits	99,846	134,602	76,332	80,000	37,927	47.4%	42,000	45,000	-44%	Based on 250 homes at \$180 per
101-420-2400-32232	Pool Permits	1,725	1,650	1,650	1,500	450	30.0%	1,000	1,000	-33%	
101-420-2400-32213	Siding Permits	3,303	6,023	37,730	4,000	20,231	505.8%	35,000	4,000	0%	Generally a slow item unless a storm event
101-420-2400-32214	Roof Permits	15,475	30,372	488,840	15,000	72,970	486.5%	100,000	15,000	0%	Generally a slow item unless a storm event
101-430-3100-32250	Utility Permits	34,974	51,647	34,713	42,500	13,206	31.1%	30,000	30,000	-29%	These permits slow as development starts to slow.
101-420-2220-32260	Burning Permit	1,550	1,695	2,105	1,700	1,420	83.5%	2,100	1,700	0%	
101-410-1320-32270	Massage Therapy Licenses	25	350	-	150	-	0.0%	150	150	0%	
101-420-2400-32275	Fire Suppression Permits	5,467	14,635	-	7,900	-	0.0%	7,900	8,000	1%	
101-420-2400-32278	Fire Permit Plan Check Fee	100	5,460	-	5,135	-	0.0%	3,500	5,500	7%	
101-410-1320-32281	Golf Cart Operation Permit	30	90	90	60	-	0.0%	60	60	0%	
101-410-1320-32282	Miscellaneous Permits	175	88	100	50	75	150.0%	50	100	100%	
Total Licenses and Permits		\$ 1,425,545	\$ 1,485,658	\$ 1,633,379	\$ 1,256,495	\$ 566,824	45.11%	\$ 1,042,380.00	\$ 933,580.00	-26%	
Intergovernmental											
101-430-3100-33418	MSA - Maintenance	173,566	163,776	198,154	173,750	101,110	58.2%	200,000	208,287	20%	
101-420-2220-33420	State Fire Aid	76,608	80,470	99,778	80,000	-	0.0%	99,778	-	-100%	FRA moving to SVF plan.
101-420-2220-33426	Miscellaneous State Grants	5,858	165	4,709	3,500	2,000	57.1%	3,500	3,500	0%	
101-450-5200-33426	Miscellaneous State Grants	3,192	2,676	4,784	4,850	2,438	50.3%	4,850	4,800	-1%	
101-410-1320-33623	Payment in Lieu of Taxes	66,201	34,097	34,779	35,475	-	0.0%	35,475	36,184	2%	
101-410-1320-33521	Recycling Grant		11,951	14,004	14,000	-	0.0%	14,000	16,756	20%	
Total Intergovernmental		\$ 325,425	\$ 296,638	\$ 360,870	\$ 311,574	\$ 105,548	33.88%	\$ 357,602.29	\$ 269,526.67	-13%	
Charges for Services											
101-410-1910-34103	Zoning & Subdivision Fees	48,517	50,215	115,965	65,000	76,105	117.1%	70,710	93,000	43%	
101-420-2400-34104	Plan Check Fees	701,220	711,920	574,075	650,000	241,837	37.2%	550,000	487,000	-25%	65% of Building Permits
101-410-1520-34107	Assessment Searches	2,010	3,540	2,340	3,000	960	32.0%	2,000	2,500	-17%	
101-410-1450-34111	Cable Operation Reimbursement	3,185	2,635	-	5,000	-	0.0%	5,000	5,000	0%	
101-420-2400-34112	Planning & Zoning Review Fee	34,200	33,434	21,400	-	200	#DIV/0!	200	-	#DIV/0!	discontinued in 2023.
101-430-3100-34114	Street Light Fee	4,338	2,580	816	1,500	516	34.4%	2,000	2,000	33%	
101-410-1910-34115	Base Map Upgrading Fee	3,775	7,700	1,025	5,125	1,075	21.0%	1,075	2,500	-51%	
101-410-1910-36206	Escrow Administration Fee	37,200	31,987	20,700	25,000	11,200	44.8%	22,400	25,000	0%	
Total Charges for Services		\$ 834,445	\$ 844,011	\$ 742,281	\$ 754,625	\$ 358,803	47.55%	\$ 653,385.00	\$ 617,000.00	-18%	
Fines and Forfeits											
101-420-2100-35100	Fines	33,584	45,749	2,966	30,000	11,025	36.8%	30,000	30,000	0%	
101-420-2100-35130	Forfeitures			-	-	-	#DIV/0!	500	-	#DIV/0!	
Total Fines and Forfeits		\$ 33,584	\$ 45,749	\$ 2,966	\$ 30,000	\$ 11,025	36.75%	\$ 30,500.00	\$ 30,000.00	0%	
Investment Earnings											
101-410-1320-36210	Interest Earnings	44,816	(9,833)	(81,535)	35,000	150,974	431.4%	35,000	80,000	129%	Interest allocations across funds occur at year end.

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
Total Investment Earnings		\$ 44,816	\$ (9,833)	\$ (81,535)	\$ 35,000	\$ 150,974	431.35%	\$ 35,000.00	\$ 80,000.00	129%	
Miscellaneous										#DIV/0!	
101-410-1320-31811	Cable Franchise Revenue	94,841	81,019	77,694	70,000	-	0.0%	65,000	65,000	-7%	
101-410-1320-36200	Miscellaneous Revenue (Admin)	21,710	20,486	15,955	5,000	74	1.5%	5,000	5,000	0%	
101-420-2220-36200	Miscellaneous Revenue (Fire)	2,574	7,725	6,155	-	-	#DIV/0!	-	-	#DIV/0!	
101-430-3100-36200	Miscellaneous Revenue (PW)	24,871	4,080	9,203	3,500	1,887	53.9%	4,000	4,500	29%	
101-410-1910-36200	Miscellaneous Revenue (Planning)	14,725	14,285	-	-	-	#DIV/0!	-	-	#DIV/0!	
101-410-1320-36207	MCMA Grant		3,500	-		-	#DIV/0!	-	-	#DIV/0!	
101-450-5200-36200	Miscellaneous Revenue (Parks)	812		37		1,312	#DIV/0!	1,000	1,000	#DIV/0!	
101-420-2220-36204	Reimbursements - Fire	5,150	27,616	25,535	5,000	702	14.0%	23,000	5,000	0%	
101-420-2220-36230	Donations-Fire	370		2,185	1,000	-	0.0%	1,500	1,000	0%	
101-410-1320-36230	Donations	14,100	9,000	12,000	10,000	10,000	100.0%	10,000	10,000	0%	
101-410-1320-34120	Tower Rent	113,316	103,631	48,006	117,062	55,509	47.4%	117,000	119,404	2%	
Total Miscellaneous		\$ 292,469	\$ 271,342	\$ 196,769	\$ 211,562	\$ 69,484	32.84%	\$ 226,500.00	\$ 210,904.00	0%	
Prior Period Adjustments										#DIV/0!	
General Fund Revenue Summary										#DIV/0!	
Taxes				5,028,535	5,121,265	-	0.0%	5,121,265	5,998,212	17%	
Licenses and Permits				1,633,379	1,256,495	566,824	45.1%	1,042,380	933,580	-26%	
Intergovernmental				360,870	311,574	105,548	33.9%	357,602	269,527	-13%	
Charges for Services				742,281	754,625	358,803	47.5%	653,385	617,000	-18%	
Fines and Forfeits				2,966	30,000	11,025	36.8%	30,500	30,000	-2%	
Investment Earnings				(81,535)	35,000	150,974	431.4%	35,000	80,000	129%	
Miscellaneous				196,769	211,562	69,484	32.8%	226,500	210,904	0%	
Total General Fund Revenues:		\$ 6,490,664	\$ 6,791,909	\$ 7,883,265	\$ 7,720,521	\$ 1,262,658	16.35%	\$ 7,466,632	\$ 8,139,222	5%	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
				\$ 7,883,265		\$ 1,262,658					
General Fund Expenditures:											
1110	Mayor & Council										
Personnel											
101-410-1110-41030	Part-time Salaries	25,690	25,690	25,690	25,690	12,845	50.0%	25,690	25,690	0%	
101-410-1110-41220	FICA Contributions	1,593	1,593	1,593	1,593	796	50.0%	1,593	1,593	0%	
101-410-1110-41230	Medicare Contributions	373	373	373	373	186	49.9%	373	373	0%	
101-410-1110-41510	Workers Compensation	136	118	86	110	66.49	60.4%	66	66	-40%	
Total Personnel		\$ 27,792	\$ 27,774	\$ 27,741	\$ 27,766	\$ 13,894	50.0%	\$ 27,722	\$ 27,722	0%	
Materials and Supplies											
101-410-1110-42000	Office Supplies	212	70	64	125	67	53.4%	125	125	0%	
101-410-1110-42001	Computer Reimbursement		2,859	-	2,000	2,000	100.0%	2,000	-	-100%	no computers until 2025.
101-410-1110-43185	IT Support	1,248	1,203	1,322	1,269	636	50.2%	1,269	1,394	10%	
101-410-1110-43310	Mileage			191	300	-	0.0%	300	955	218%	LMC conference in Rochester
Total Materials and Supplies		\$ 1,460	\$ 4,132	\$ 1,577	\$ 3,694	\$ 2,703	73.2%	\$ 3,694	\$ 2,474	-33%	
Charges and Services											
101-410-1110-44300	Miscellaneous	5,295	7,035	5,412	7,500	7,329	97.7%	6,165	6,165	-18%	
101-410-1110-44330	Dues & Subscriptions	14,699	15,514	17,092	19,500	4,534	23.3%	19,500	22,758	17%	LMC Dues (max 4.5% incr.+pop. growth), MN Mayors Assoc, Metro Cities (\$5008)
101-410-1110-44370	Conferences & Training		175	1,301	1,500	594	39.6%	1,500	6,975	365%	LMC annual conference and hotel
Total Charges and Services		\$ 19,994	\$ 22,724	\$ 23,805	\$ 28,500	\$ 12,457	43.7%	\$ 27,165	\$ 35,898	26%	
1110	Total Mayor & Council	\$ 49,246	\$ 54,630	\$ 53,123	\$ 59,960	\$ 29,054	48.5%	\$ 58,581	\$ 66,094	10%	

Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
1320	Administration										
Personnel											
101-410-1320-41010	Full-time Salaries	163,213	175,445	161,134	208,445	82,949	39.8%	208,445	261,516	25%	Communications budget has been incorporated into Admin.
101-410-1320-41030	Part-time Salaries			-		-	#DIV/0!		-	#DIV/0!	
101-410-1320-41040	Temporary Employees	4,780	1,532	-		-	#DIV/0!		-	#DIV/0!	
101-410-1320-41210	PERA Contributions	19,774	13,224	11,924	15,633	6,221	39.8%	15,633	19,614	25%	
101-410-1320-41216	MSRS Contributions -City Admin		1,355	1,540	1,598	757	47.4%	1,598	1,704	7%	
101-410-1320-41220	FICA Contributions	15,391	10,485	9,365	12,924	4,925	38.1%	12,924	16,214	25%	
101-410-1320-41230	Medicare Contributions	3,711	2,463	2,220	3,022	1,152	38.1%	3,022	3,792	25%	
101-410-1320-41300	Insurance	34,880	24,381	22,409	35,829	11,376	31.8%	35,829	48,609	36%	
101-410-1320-41325	Life Insurance	156	123	110	127	46	36.0%	127	168	32%	
101-410-1320-41330	STD/LTD	2,172	878	804	927	379	40.8%	927	1,399	51%	
101-410-1320-41420	Unemployment Benefits			-		-	#DIV/0!	-	-	#DIV/0!	
101-410-1320-41510	Workers Compensation	1,912	1,538	1,179	1,510	1,045	69.2%	1,510	1,385	-8%	
Total Personnel		\$ 245,989	\$ 231,424	\$ 210,686	\$ 280,015	\$ 108,851	38.9%	\$ 280,015	\$ 354,400	27%	
Materials and Supplies											
101-410-1320-42000	Office Supplies	1,870	1,160	754	3,000	1,064	35.5%	3,000	3,200	7%	
101-410-1320-42030	Printed Forms			-	100	-	0.0%	100	100	0%	
101-410-1320-42110	Cleaning Supplies								70	#DIV/0!	
101-410-1320-42230	Building Repair Supplies								210	#DIV/0!	
Total Materials and Supplies		\$ 1,870	\$ 1,160	\$ 754	\$ 3,100	\$ 1,064	34.3%	\$ 3,100	\$ 3,580	15%	
Charges and Services											
101-410-1320-42002	IT Hardware	568	868	1,139	6,575	4,966	75.5%	6,575	4,600	-30%	Council Chamber, Deputy Clerk Laptop
101-410-1320-43040	Legal Services	120,251	49,351	41,985	83,331	12,620	15.1%	83,331	80,000	-4%	
101-410-1320-43090	Newsletter					-		1,533	1,610	#DIV/0!	
101-410-1320-43100	Assessing Services	91,773	102,847	107,874	145,315	6,493	4.5%	110,000	112,959	-22%	
101-410-1320-43150	Contract Services	821	1,045	33,472	30,000	12,680	42.3%	30,000	25,000	-17%	
101-410-1320-43152	Cable Operation Expense			-		-	#DIV/0!		5,000	#DIV/0!	
101-410-1320-43185	IT Support	7,574	7,300	5,262	5,033	2,516	50.0%	5,033	7,830	56%	
101-410-1320-43210	Telephone	792	2,372	569	1,600	251	15.7%	1,600	1,002	-37%	
101-410-1320-43220	Postage	2,294	3,379	3,876	3,730	2,684	72.0%	3,730	4,504	21%	
101-410-1320-43310	Mileage	32	409	499	1,500	322	21.4%	750	2,055	37%	
101-410-1320-43510	Legal Publishing	9,515	5,290	1,286	2,500	179	7.1%	1,300	1,500	-40%	
101-410-1320-43610	Insurance	40,970	41,177	43,543	47,897	34,387	71.8%		26,087	-46%	
101-410-1320-43810	Electric Utility					-			4,200	#DIV/0!	
101-410-1320-43830	Gas Utility					-			1,050	#DIV/0!	
101-410-1320-43840	Refuse					-			210	#DIV/0!	
101-410-1320-44010	Repairs/Maint Contractual Bldg					-			2,331	#DIV/0!	
101-410-1320-44040	Repairs/Maint Contractual Eqpt					1,598			2,750	#DIV/0!	
101-410-1320-44330	Dues & Subscriptions	1,731	1,413	1,557	3,128	1,271	40.6%	-	3,800	21%	
101-410-1320-44370	Conferences & Training	600	1,085	2,377	7,000	1,886	26.9%	-	11,285	61%	
101-410-1320-44371	Allocation to Building Inspections			(1,998)	(3,184)	-	0.0%	(3,184)	-	-100%	no longer used.
Total Charges and Services		\$ 276,921	\$ 216,863	\$ 241,441	\$ 334,425	\$ 81,852	24.5%	\$ 248,668	\$ 305,773	-9%	
Capital Outlay											
101-410-1320-45800	Other Equipment			-	-	-	#DIV/0!	-	-		
Total Capital Outlay				\$ -	\$ -	\$ -		\$ -	\$ -		
Miscellaneous											
101-410-1320-44300	Miscellaneous	899	1,436	1,352	2,500	618	24.7%	-	3,463	39%	
Total Miscellaneous		\$ 899	\$ 1,436	\$ 1,352	\$ 2,500	\$ 618	24.7%	\$ -	\$ 3,463	39%	
1320	Total Administration	\$ 525,679	\$ 450,883	\$ 454,233	\$ 620,040	\$ 192,385	31.0%	\$ 531,783	\$ 667,216	8%	-4.84%
1410	Elections										
Personnel											
101-410-1410-41030	Part-time Salaries	9,655	1,606	8,649	-	-		-	11,008	#DIV/0!	
101-410-1410-41510	Workers Compensation			-		-		-	-	#DIV/0!	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
Total Personnel		\$ 9,655	\$ 1,606	\$ 8,649	\$ -	\$ -			\$ 11,008	BDIV/Q2	
										BDIV/Q2	
Charges and Services										BDIV/Q2	
101-410-1410-43310	Travel Expense			-		-		-	75	BDIV/Q2	
101-410-1410-42000	Office Supplies	295		-		-		-	300	BDIV/Q2	
101-410-1410-43510	Legal Notices Publishing	379		712		-		-	500	BDIV/Q2	
101-410-1410-43150	Contract Services	1,660	3,100	3,195	3,200	3,525	110.2%	3,200	3,525	10%	
Total Charges and Services		\$ 2,334	\$ 3,100	\$ 3,907	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 4,400	38%	
										BDIV/Q2	
Miscellaneous										BDIV/Q2	
101-410-1410-44300	Miscellaneous	1,054	406	1,214	-	-		-	1,250	BDIV/Q2	
Total Miscellaneous		\$ 1,054	\$ 406	\$ -	\$ -	\$ -			\$ 1,250	BDIV/Q2	
1410	Total Elections	\$ 13,043	\$ 5,112	\$ 12,556	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 16,658	421%	
1450	Communications										
Personnel											
101-410-1450-41010	Full-time Salaries	25,988	27,460	11,931	51,459	8,030	15.6%	\$ 51,459		-100%	Communications Dept goes away in 2024, but will show for comparison to whole budget.
101-410-1450-41210	PERA Contributions	2,046	2,048	845	3,859	602	15.6%	\$ 3,859		-100%	
101-410-1450-41220	FICA Contributions	1,692	1,693	739	3,190	476	14.9%	\$ 3,190		-100%	
101-410-1450-41230	Medicare Contributions	396	396	173	746	111	14.9%	\$ 746		-100%	
101-410-1450-41300	Insurance	2,676	2,937	1,778	7,775	1,280	16.5%	\$ 7,775		-100%	
101-410-1450-41325	Life Insurance	17	28	287	28	-	0.0%	\$ 28		-100%	
101-410-1450-41330	STD/LTD	89	146	54	158	-	0.0%	\$ 158		-100%	
101-410-1450-41510	Workers Compensation	279	259	189	242	256	105.5%	\$ 242		-100%	
Total Personnel		\$ 33,183	\$ 34,967	\$ 15,997	\$ 67,458	\$ 10,755	15.9%	\$ 67,458	\$ -	-100%	
										BDIV/Q2	
Charges and Services										BDIV/Q2	
101-410-1450-43090	Newsletter	1,122	1,231	709	1,550	-	0.0%	\$ 1,550		-100%	
101-410-1450-43185	IT Support	3,778	585	849	1,086	791	72.9%	\$ 1,086		-100%	
101-410-1450-42002	IT Hardware			-	700	-	0.0%	\$ 700		-100%	
101-410-1450-43190	Software Programs			1,629	4,000	-	0.0%	\$ 4,000		-100%	
101-410-1450-43220	Postage	1,526	1,967	309	704	1,049	149.0%	\$ 704		-100%	
101-410-1450-43310	Mileage			-	100	-	0.0%	\$ 100		-100%	
101-410-1450-43152	Cable Operations	3,295	2,745	3,485	5,000	1,675	33.5%	\$ 5,000		-100%	
101-410-1450-44370	Conferences and Training			-	500	-	0.0%	\$ 500		-100%	
Total Charges and Services		\$ 9,721	\$ 9,475	\$ 6,981	\$ 13,640	\$ 3,515	25.8%	\$ 13,640	\$ -	-100%	
				-		-					
1450	Total Communications	\$ 42,904	\$ 44,442	\$ 22,978	\$ 81,098	\$ 14,271	17.6%	\$ 81,098	\$ -	-100%	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
1520	Finance										
Personnel											
101-410-1520-41010	Full-time Salaries	12,149	71,096	42,139	147,055	21,150	14.4%	147,055	160,980	9%	
101-410-1520-41040	Temporary Employees		6,026	-	10,200	-	0.0%	10,200	-	-100%	No intern in Finance.
101-410-1520-41210	PERA Contributions	1,153	5,301	3,034	11,029	1,586	14.4%	11,029	12,074	9%	
101-410-1520-41220	FICA Contributions	903	4,600	2,512	9,750	1,281	13.1%	9,750	9,981	2%	
101-410-1520-41230	Medicare Contributions	211	1,076	588	2,280	300	13.1%	2,280	2,334	2%	
101-410-1520-41300	Insurance	(64)	10,750	8,929	24,928	3,905	15.7%	24,928	35,133	41%	
101-410-1520-41325	Life Insurance	9	386	308	109	11	10.0%	109	121	11%	
101-410-1520-41330	STD/LTD	45	288	295	542	68	12.6%	542	1,044	93%	
101-410-1520-41420	Unemployment Benefits			414	-	-		-	-	BDIV/FC	
101-410-1520-41510	Workers Compensation	851	710	517	662	734	110.9%	662	852	29%	
Total Personnel		\$ 15,257	\$ 100,233	\$ 58,735	\$ 206,556	\$ 29,034	14.1%	\$ 206,556	\$ 222,520	8%	
Materials and Supplies											
101-410-1520-42000	Office Supplies	258	697	760	1,000	240	24.0%	1,000	1,000	0%	
101-410-1520-42110	Cleaning Supplies								70	BDIV/FC	
101-410-1520-42230	Building Repair Supplies								210	BDIV/FC	
101-410-1520-42030	Printed Forms		980	1,052	1,750	1,009	57.7%	1,750	1,500	-14%	
Total Materials and Supplies		\$ 258	\$ 1,677	\$ 1,811	\$ 2,750	\$ 1,249	45.4%	\$ 2,750	\$ 2,780	1%	
Charges and Services											
101-410-1520-42002	IT Hardware		1,774	-	2,140	-	0.0%	2,140	6,900	222%	Finance Coord, A/P Clerk Laptop, UB Clerk Laptop
101-410-1520-43010	Audit Services	9,105	8,608	8,244	8,967	7,300	81.4%	8,967	11,425	27%	
101-410-1520-43150	Contract Services	43,155	15,834	39,493	30,000	36,990	123.3%	30,000	10,000	-67%	
101-410-1520-43185	IT Support	4,446	4,128	2,266	4,287	2,314	54.0%	4,287	4,287	0%	
101-410-1520-43190	Software Programs	5,743	4,383	4,018	7,408	800	10.8%	7,408	7,000	-6%	
101-410-1520-43310	Mileage			-	200	-	0.0%	200	300	50%	
101-410-1520-43610	Insurance			-		-			2,206	BDIV/FC	new allocation to Finance Dept.
101-410-1520-43810	Electric Utility			-		-			4,200	BDIV/FC	
101-410-1520-43830	Gas Utility			-		-			1,050	BDIV/FC	
101-410-1520-43840	Refuse			-		-			210	BDIV/FC	
101-410-1520-44010	Repairs/Maint Contractual Bldg			-		-			2,331	BDIV/FC	
101-410-1520-44040	Repairs/Maint Contractual Eqpt			-		-			2,750	BDIV/FC	
101-410-1520-44330	Dues & Subscriptions	650	720	530	1,500	260	17.3%	520	1,040	-31%	
101-410-1520-44370	Conferences & Training		681	-	1,600	-	0.0%	1,600	5,095	218%	MNGFOA conference - registration & hotel (FD and FC), LMC conference (FD)
101-410-1520-44371	Allocation to Building Inspections			(1,231)	(2,905)	-	0.0%	(2,905)		-100%	no longer used.
Total Charges and Services		\$ 63,099	\$ 36,128	\$ 53,319	\$ 53,197	\$ 47,664	89.6%	\$ 52,217	\$ 58,794	11%	
Miscellaneous											
101-410-1520-44300	Miscellaneous	1,008	2,773	1,234	3,900	270	6.9%	1,500	1,570	-60%	
Total Miscellaneous		\$ 1,008	\$ 2,773	\$ 1,234	\$ 3,900	\$ 270	6.9%	\$ 1,500	\$ 1,570	-60%	
1520	Total Finance	\$ 79,622	\$ 140,811	\$ 115,100	\$ 266,403	\$ 78,217	29.4%	\$ 263,023	\$ 285,664	7%	

Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
1910	Planning & Zoning										
Personnel											
101-410-1910-41010	Full-time Salaries	152,276	153,262	190,130	250,900	31,470	12.5%	250,900	291,923	16%	
101-410-1910-41040	Temporary Employees	5,915	9,341	390	10,200	867	8.5%	10,200	9,620	-6%	
101-410-1910-41210	PERA Contributions	11,819	11,125	14,260	18,817	2,316	12.3%	18,817	21,894	16%	
101-410-1910-41220	FICA Contributions	10,088	9,947	11,471	16,188	1,923	11.9%	16,188	18,696	15%	
101-410-1910-41230	Medicare Contributions	2,359	2,326	2,683	3,786	450	11.9%	3,786	4,372	15%	
101-410-1910-41300	Insurance	20,632	12,497	18,703	52,069	5,009	9.6%	52,069	70,961	36%	
101-410-1910-41325	Life Insurance	53	751	664	271	31	11.5%	271	245	-9%	
101-410-1910-41330	STD/LTD	843	579	739	1,195	149	12.5%	1,195	1,600	34%	
101-410-1910-41510	Workers Compensation	1,581	1,563	1,138	1,457	1,260	86.4%	1,457	1,610	10%	
Total Personnel		\$ 205,566	\$ 201,391	\$ 240,176	\$ 354,883	\$ 43,475	12.3%	\$ 354,883	\$ 420,921	19%	
Materials and Supplies											
101-410-1910-42000	Office Supplies	110	323	574	1,000	262	26.2%	1,000	1,000	0%	
101-410-1910-42110	Cleaning Supplies								40	BDIV/0%	
101-410-1910-42230	Building Repair Supplies								120	BDIV/0%	
101-410-1910-42120	Fuel, Oil and Fluids			-	2,000	270	13.5%	2,000	2,000	0%	
101-410-1910-42030	Printed Forms			-	600	51	8.5%	600	600	0%	
Total Materials and Supplies		\$ 110	\$ 323	\$ 574	\$ 3,600	\$ 583	16.2%	\$ 3,600.00	\$ 3,760.00	4%	
Charges and Services											
101-410-1910-43020	Comprehensive Planning	744		-		-	#DIV/0!	-	-	BDIV/0%	
101-410-1910-43030	Engineering Services	10,255	4,671	6,175	13,000	1,595	12.3%	5,000	5,000	-62%	
101-410-1910-43150	Contract Services	11,543	86,121	17,216	10,000	41,519	415.2%	41,519	15,000	50%	landscape architect
101-410-1910-43185	IT Support		6,014	5,291	11,273	5,806	51.5%	11,273	11,273	0%	
101-410-1910-42002	IT Hardware		1,769	2,091	2,300	-	0.0%	2,300	9,200	300%	Planner laptop, CEO laptop, Sr Planner laptop, intern/extra
101-410-1910-43190	Software Programs		268	936	1,700	-	0.0%	1,700	1,700	0%	
101-410-1910-43810	Electric Utility			-		-			2,400	BDIV/0%	
101-410-1910-43830	Gas Utility			-		-			600	BDIV/0%	
101-410-1910-43840	Refuse			-		-			120	BDIV/0%	
101-410-1910-44010	Repairs/Maint Contractual Bldg			-		-			1,332	BDIV/0%	
101-410-1910-44040	Repairs/Maint Contractual Eqpt			-		-			2,750	BDIV/0%	
101-410-1910-43210	Telephone			191	720	50	7.0%	720	126	-82%	
101-410-1910-43220	Postage			80	200	-	0.0%	200	200	0%	
101-410-1910-43310	Mileage	40		380	600	-	0.0%	200	600	0%	
101-410-1910-43510	Legal Publishing	1,374	770	1,775	700	913	130.4%	1,825	1,825	161%	
101-410-1910-44330	Dues & Subscriptions	372		698	1,700	-	0.0%	425	2,000	18%	
101-410-1910-44370	Conferences & Training	100		2,032	3,200	285	8.9%	1,000	3,500	9%	
Total Charges and Services		\$ 30,667	\$ 99,613	\$ 37,213	\$ 45,393	\$ 50,168	111%	\$ 66,161.53	\$ 57,666.11	27%	
Miscellaneous											
101-410-1910-44300	Miscellaneous			348	600	189	31.5%	600	640	7%	
Total Miscellaneous				\$ 348	\$ 600	\$ 189	31%	\$ 600.00	\$ 640.00	7%	
1910	Total Planning & Zoning	\$ 236,343	\$ 301,327	\$ 278,311	\$ 404,476	\$ 94,415	23.3%	\$ 425,244	\$ 482,987	19%	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
1930	Engineering Services										
Charges and Services											
101-410-1930-43030	Engineering Services	30,000	30,000	30,975	35,000	12,850	36.7%	35,000	35,000	0%	
101-410-1930-43210	Telephone			-		-	#DIV/0!	-	-	#DIV/0!	
Total Charges and Services		\$ 30,000	\$ 30,000	\$ 30,975	\$ 35,000	\$ 12,850	36.7%	\$ 35,000	\$ 35,000	#DIV/0!	
1930	Total Engineering Services	\$ 30,000	\$ 30,000	\$ 30,975	\$ 35,000	\$ 12,850	36.7%	\$ 35,000	\$ 35,000	#DIV/0!	
1940	City Hall										
Materials and Supplies											
101-410-1940-42110	Cleaning Supplies	17	40	345	1,000	-	0.0%	1,000	-	-100%	City Hall Dept goes away in 2024,
101-410-1940-42230	Building Repair Supplies	107	87	491	2,000	-	0.0%	2,000	-	-100%	but will show for comparison to whole budget.
Total Materials and Supplies		\$ 124	\$ 127	\$ 835	\$ 3,000	\$ -	0.0%	\$ 3,000	\$ -	-100%	Costs will be allocated across departments using City Hall.
Charges and Services				-						#DIV/0!	
101-410-1940-43185	IT Support	5,769	5,561	1,322	1,269	636	50.2%	1,269	-	-100%	
101-410-1940-42002	IT Hardware			-	600	-	0.0%	600	-	-100%	
101-410-1940-43810	Utilities	3,033	4,519	25,083	38,000	29,137	76.7%	38,000	-	-100%	
101-410-1940-43840	Refuse	1,608	1,898	1,968	3,000	832	27.7%	3,000	-	-100%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	5,855	9,060	14,855	26,000	6,597	25.4%	26,000	-	-100%	
101-410-1940-44040	Repairs/Maint Contractual Eqpt	10,795	7,852	2,840	10,000	993	9.9%	10,000	-	-100%	
101-410-1940-44371	Allocation to Building Inspections			(26,476)	(45,050)	-	0.0%	(45,050)	-	-100%	
Total Charges and Services		\$ 27,060	\$ 28,890	\$ 19,841	\$ 33,819	\$ 38,196	112.9%	\$ 33,819	\$ -	-100%	
Miscellaneous											
101-410-1940-44300	Miscellaneous	828	996	25,320	30,000	1,658	5.5%	30,000	-	-100%	
Total Miscellaneous		\$ 828	\$ 996	\$ 25,320	\$ 30,000	\$ 1,658	5.5%	\$ 30,000	\$ -	-100%	
1940	Total City Hall	\$ 28,012	\$ 30,013	\$ 45,996	\$ 66,819	\$ 39,854	59.6%	\$ 66,819	\$ -		

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
2100	Police										
Materials and Supplies											
101-420-2100-42110	Cleaning Supplies								140	BDIV/0	
101-420-2100-42230	Building Repair Supplies								420	BDIV/0	
Total Materials and Supplies									\$ 560	BDIV/0	
Charges and Services											
101-420-2100-43150	Law Enforcement Contract	761,969	901,120	947,044	1,047,984	634	0.1%	1,047,984	1,289,478	23%	adding additional deputy.
101-420-2100-43610	Insurance								3,013	BDIV/0	new allocation.
101-420-2100-43810	Electric Utility								8,400	BDIV/0	new building expenses.
101-420-2100-43830	Gas Utility								2,100	BDIV/0	
101-420-2100-43840	Refuse								420	BDIV/0	
101-420-2100-44010	Repairs/Maint Contractual Bldg								4,662	BDIV/0	
101-420-2100-44040	Repairs/Maint Contractual Eqpt								-	BDIV/0	
101-420-2100-44300	Misc. Building Exp.								140	BDIV/0	
101-420-2100-44301	Misc. - Community Event			-	1,800	-	0.0%	1,800	1,800	0%	
Total Charges and Services		\$ 761,969	\$ 901,120	\$ 947,044	\$ 1,049,784	\$ 634	0.1%	\$ 1,049,784	\$ 1,310,013	25%	
				-		-					
2100	Total Police	\$ 761,969	\$ 901,120	\$ 947,044	\$ 1,049,784	\$ 634	0%	\$ 1,049,784	\$ 1,310,573	25%	
2150	Prosecution										
Charges and Services											
101-420-2150-43045	Attorney Criminal	48,392	50,212	48,141	50,000	20,526	41.1%	50,000	50,000	0%	
Total Charges and Services		\$ 48,392	\$ 50,212	\$ 48,141	\$ 50,000	\$ 20,526	41.1%	\$ 50,000	\$ 50,000	0%	
				-		-					
2150	Total Prosecution	\$ 48,392	\$ 50,212	\$ 48,141	\$ 50,000	\$ 20,526	41%	\$ 50,000	\$ 50,000	0%	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
2220	Fire										
Personnel											
101-420-2220-41010	Full-time Salaries	73,917	149,818	249,451	588,112	149,660	25.4%	588,112	623,384	6%	
101-420-2220-41030	Part-time Salaries	178,775	112,497	61,057	19,429	3,778	19.4%	7,500	7,500	-61%	
101-420-2220-41035	Paid On Call Salaries	48,447	102,555	75,897	167,280	58,584	35.0%	167,280	196,859	18%	
101-420-2220-41210	PERA Contributions	28,053	46,654	51,347	107,535	26,893	25.0%	107,535	111,666	4%	
101-420-2220-41220	FICA Contributions	14,323	6,211	5,145	10,371	4,183	40.3%	10,371	12,205	18%	
101-420-2220-41230	Medicare Contributions	4,733	5,195	5,389	11,235	3,123	27.8%	11,235	12,002	7%	
101-420-2220-41300	Insurance	9,883	24,745	31,967	71,037	19,345	27.2%	71,037	152,936	115%	
101-420-2220-41325	Life Insurance		233	145	516	86	16.7%	516	529	2%	
101-420-2220-41330	STD/LTD	579	611	1,104	1,104	683	61.8%	1,104	2,850	158%	
101-420-2220-41420	Unemployment Benefits	653		6,652		-	#DIV/0!	-	-		
101-420-2220-41510	Workers Compensation	47,294	39,378	28,673	36,726	57,030	155.3%	36,726	66,880	82%	
Total Personnel		\$ 406,657	\$ 487,897	\$ 516,825	\$ 1,013,345	\$ 323,366	31.9%	\$ 1,001,416	\$ 1,186,812	17%	
Materials and Supplies											
101-420-2220-42000	Office Supplies	920	835	1,119	1,000	309	30.9%	1,000	1,000		
101-420-2220-42110	Cleaning Supplies								540		
101-420-2220-42230	Building Repair Supplies								1,620		
101-420-2220-42080	EMS Supplies	4,066	2,422	968	2,400	850	35.4%	2,400	2,400		
101-420-2220-42090	Fire Prevention	1,710	991	1,860	2,000	130	6.5%	2,000	2,000		
101-420-2220-42120	Fuel, Oil and Fluids	7,683	13,230	25,109	25,200	7,405	29.4%	27,000	29,700	18%	
101-420-2220-42400	Small Tools & Equipment	15,261	31,521	37,573	25,419	19,095	75.1%	25,419	25,419		
Total Materials and Supplies		\$ 29,640	\$ 48,999	\$ 66,629	\$ 56,019	\$ 27,788	49.6%	\$ 57,819	\$ 62,679	12%	
Charges and Services											
101-420-2220-42002	IT Hardware		1,200	1,715	3,000	2,430	81.0%	3,000	8,920	197%	3 gen. use, Chief, Asst. Ch. laptop
101-420-2220-43050	Physicals	4,883	8,052	9,764	11,500	3,217	28.0%	11,500	11,500		
101-420-2220-43150	Contract Services	41,635	2,550	1,100	2,650	-	0.0%	2,650	1,150	-57%	
101-420-2220-43185	IT Support	20,550	19,808	19,824	22,443	11,362	50.6%	22,443	23,513	5%	
101-420-2220-43190	Software Programs			3,730	14,000	14,005	100.0%	14,000	15,324	9%	
101-420-2220-43210	Telephone	4,657	4,332	3,983	4,800	1,505	31.4%	4,800	4,800		
101-420-2220-43230	Radio	19,525	22,959	16,555	17,500	5,264	30.1%	17,500	17,500		
101-420-2220-43310	Mileage	190	286	180	500	-	0.0%	500	600	20%	
101-420-2220-43630	Insurance	9,515	9,563	10,112	11,123	15,325	137.8%	15,325	21,950	97%	
101-420-2220-43810	Utility	11,002	14,168	16,820	15,914	8,438	53.0%	-	32,400	104%	
101-420-2220-43830	Gas Utility			-					8,100		separating utilities moving forward.
101-420-2220-43840	Refuse	707	898	227	700	80	11.4%	-	1,620	131%	
101-420-2220-44010	Repairs/Maint Bldg	7,077	11,018	6,737	9,000	4,387	48.7%	9,000	17,982	100%	
101-420-2220-44040	Repairs/Maint Eqpt	50,901	49,485	54,027	43,920	20,596	46.9%	43,920	43,920		
101-420-2220-44170	Uniforms	7,696	12,698	7,532	10,000	11,342	113.4%	10,000	10,000		
101-420-2220-44330	Dues & Subscriptions	2,779	6,841	2,766	3,450	2,778	80.5%	3,450	4,845	40%	
101-420-2220-44350	Books	1,064	942	185	1,000	393	39.3%	1,000	1,000		
101-420-2220-44370	Conferences & Training	23,427	21,715	23,015	25,905	10,345	39.9%	25,905	27,000	4%	
Total Charges and Services		\$ 205,608	\$ 186,515	\$ 178,273	\$ 197,406	\$ 111,468	56.5%	\$ 184,994	\$ 252,124	28%	
Capital Outlay											
101-420-2220-47200	Transfer to Vehicle Replacement Fund			51,537	67,112	-	0.0%	67,112	94,914	41%	See CIP for future purchases.
101-480-2220-45800	Equipment								65,000		SCBA Fill Station & Compressor
101-480-8000-45800	Equipment			78,628	205,000	13,475	6.6%	205,000	-	-100%	use account above.
Total Capital Outlay				\$ 130,165	\$ 272,112	\$ 13,475	5.0%	\$ 272,112	\$ 159,914	-41%	
Miscellaneous											
101-420-2220-44300	Miscellaneous	439	2,259	1,854	2,000	831	41.6%	2,000	2,540	27%	
Total Miscellaneous		\$ 439	\$ 2,259	\$ 1,854	\$ 2,000	\$ 831	41.6%	\$ 2,000	\$ 2,540	27%	
2220	Total Fire	\$ 642,344	\$ 725,670	\$ 893,746	\$ 1,540,881	\$ 476,928	31.0%	\$ 1,518,340	\$ 1,664,069	8%	
2220	Fire Relief										

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
Charges and Services											
101-420-2220-44920	Fire State Aid	76,608	80,470	-	80,000	-		80,000	-	-100%	FRA moving to SVF. State aid will go directly to the FRA.
Total Charges and Services		76608	80470	0	\$ 80,000	0	0.0%	\$ 80,000.00	\$ -	-100%	
2250	Total Fire Relief	76608	80470	0	\$ 80,000	0	0.0%	\$ 80,000	\$ -	-100%	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
2400	Building Inspection										
Personnel											
101-420-2400-41010	Full-time Salaries	245,057	320,305	343,456	516,834	167,791	32.5%	516,834	648,216	25%	
101-420-2400-41210	PERA Contributions	16,888	25,186	27,061	38,763	13,513	34.9%	38,763	55,388	43%	
101-420-2400-41216	MSRS Contributions -City Admin		457	519	538	255	47.4%	538	574	7%	
101-420-2400-41220	FICA Contributions	13,347	18,077	19,246	32,044	9,434	29.4%	32,044	40,189	25%	
101-420-2400-41230	Medicare Contributions	3,195	4,422	4,760	7,494	2,337	31.2%	7,494	9,399	25%	
101-420-2400-41300	Insurance	35,196	53,549	64,027	88,232	31,076	35.2%	88,232	155,194	76%	
101-420-2400-41325	Life Insurance	124	389	239	398	112	28.1%	398	536	35%	
101-420-2400-41330	STD/LTD	822	1,348	1,439	2,254	817	36.3%	2,254	3,790	68%	
101-420-2400-41510	Workers Compensation	4,377	4,222	3,074	3,937	2,258.09	57.4%	3,937	8,172	108%	
Total Personnel		\$ 319,006	\$ 427,955	\$ 463,821	\$ 690,494	\$ 227,594	33.0%	\$ 690,494	\$ 921,457	33%	
Materials and Supplies											
101-420-2400-42000	Office Supplies	698	849	1,067	13,420	11,718	87.3%	13,420	4,000	-70%	
101-420-2400-42030	Printed Forms			-	350	-	0.0%	350	350		
101-420-2400-42110	Cleaning Supplies			-		-			140		
101-420-2400-42120	Fuel, Oil and Fluids	2,123	3,574	5,424	7,500	3,170	42.3%	7,500	7,500	0%	
101-420-2400-42230	Building Repair Supplies			-					420		
Total Materials and Supplies		\$ 2,821	\$ 4,423	\$ 6,491	\$ 21,270	\$ 14,888	70.0%	\$ 21,270	\$ 12,410	-42%	
Charges and Services											
101-420-2400-42002	IT Hardware		1,413	174	5,000	-	0.0%	-	15,500	210%	Bldg Official, Bldg Insp., 2 rugged laptops for onsite inspect., Bldg off laptop, Inspec.
101-420-2400-43030	Engineering	245	488	24	5,000	-	0.0%	3,000	3,000	-40%	Laptop, clerk laptop.
101-420-2400-43150	Inspector Contract Services	755,966	769,930	274,617	96,000	26,558	27.7%	80,000	80,000	-17%	
101-420-2400-43185	IT Support	9,688	7,962	13,378	17,365	8,680	50.0%	17,365	23,030	33%	
101-420-2400-43190	Software Programs	395	1,495	3,416	4,500	3,280	72.9%	4,500	25,000	456%	Looking at new Web-based permitting software to replace Permit Works, still
101-420-2400-43210	Telephone	3,242	3,209	1,760	3,024	970	32.1%	3,024	2,442	-19%	receiving quotes of \$20,000 or less.
101-420-2400-43630	Insurance	3,387	3,404	3,600	3,960	6,168	155.8%	3,960	7,207	82%	
101-420-2400-43810	Electric Utility			-		-			8,400		
101-420-2400-43830	Gas Utility			-		-			2,100		
101-420-2400-43840	Refuse			-		-			420		
101-420-2400-44010	Repairs/Maint Contractual Bldg			-		-			4,662		
101-420-2400-44040	Repairs/Maint Eqpt	1,717	7,479	7,322	7,500	2,773	37.0%	6,000	7,750	3%	
101-420-2400-44170	Uniforms	190	326	468	2,100	-	0.0%	1,000	1,000	-52%	
101-420-2400-44330	Dues & Subscriptions	130	290	60	1,000	496	49.6%	1,000	1,500	50%	
101-420-2400-44350	Books	595	430	256	2,000	-	0.0%	1,000	1,000	-50%	
101-420-2400-44370	Conferences & Training	791	1,848	2,224	5,000	183	3.7%	3,000	5,000	0%	
Total Charges and Services		\$ 776,346	\$ 798,274	\$ 307,297	\$ 152,449	\$ 49,109	32.2%	\$ 123,849	\$ 188,011	23%	
Capital Outlay											
101-420-2400-47200	Transfer to Vehicle Replacement			9,539		-					
101-480-2400-47200	Transfer to Vehicle Replacement	-		-	14,907	-	0.0%	14,907	11,300		4 vehicles, 6 year rotation
Total Capital Outlay		\$ -		\$ -	\$ 14,907	\$ -	0.0%	\$ 14,907	\$ 11,300	-24%	
Miscellaneous											
101-420-2400-44371	Allocations from Admin, Finance, City Hall			29,706	51,138	-	0.0%	51,138	-	-100%	no longer used starting in 2024.
101-420-2400-44300	Miscellaneous	152	868	1,205	2,000	422	21.1%	2,000	3,140	57%	
Total Miscellaneous		\$ 152	\$ 868	\$ 30,911	\$ 53,138	\$ 422	0.8%	\$ 53,138	\$ 3,140	-94%	
2400	Total Building Inspection	\$ 1,098,325	\$ 1,231,520	\$ 808,520	\$ 932,259	\$ 292,012	31.3%	\$ 903,659	\$ 1,136,318	22%	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
2500	Emergency Communications										
Charges and Services											
101-420-2500-43150	Contract Services	900	1,514	20,501	4,500	3,537	78.6%	4,500	4,500	0%	
Total Charges and Services		\$ 900	\$ 1,514	\$ 20,501	\$ 4,500	\$ 3,537	78.6%	\$ 4,500	\$ 4,500	0%	
				-		-					
2500	Total Emergency Communications	\$ 900	\$ 1,514	\$ 20,501	\$ 4,500	\$ 3,537	78.6%	\$ 4,500	\$ 4,500	0%	
2700	Animal Control										
Charges and Services											
101-420-2700-43150	Contract Services	13,066	14,161	13,550	13,000	7,196	55.4%	\$ 14,391.90	14,500	12%	
Total Charges and Services		\$ 13,066	\$ 14,161	\$ 13,550	\$ 13,000	\$ 7,196	55.4%	\$ 14,392	\$ 14,500	12%	
2700	Total Animal Control	\$ 13,066	\$ 14,161	\$ 13,550	\$ 13,000	\$ 7,196	55.4%	\$ 14,392	\$ 14,500	12%	

City of Lake Elmo
2024 Draft Budget

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
3100	Streets										
Personnel											
101-430-3100-41010	Full-time Salaries	344,197	338,210	375,049	393,363	222,792	56.6%	393,363	389,266	-1%	
101-430-3100-41020	Overtime	126	8,605	11,431	13,634	5,977	43.8%	13,634	19,689	44%	
101-430-3100-41040	Temporary Employees	22,670	4,871	9,585	15,300	8,112	53.0%	15,300	19,240	26%	
101-430-3100-41210	PERA Contributions	28,634	25,853	28,899	30,525	17,158	56.2%	30,525	29,195	-4%	
101-430-3100-41220	FICA Contributions	22,644	20,862	23,414	26,182	14,039	53.6%	26,182	26,548	1%	
101-430-3100-41230	Medicare Contributions	5,322	4,879	5,476	6,123	3,284	53.6%	6,123	6,209	1%	
101-430-3100-41300	Insurance	73,684	69,021	75,099	79,948	44,471	55.6%	79,948	82,638	3%	
101-430-3100-41325	Life Insurance	320	305	334	341	182	53.3%	341	378	11%	
101-430-3100-41330	STD/LTD	3,075	1,806	1,929	1,984	1,211	61.1%	1,984	2,145	8%	
101-430-3100-41600	Safety Clothing Allowance	277		225	800	662	82.8%	800	800	0%	
101-430-3100-41420	Unemployment Benefits			-		2,005	#DIV/0!	-	-	#DIV/0!	
101-430-3100-41510	Workers Compensation	37,462	49,530	36,194	46,193	25,184	54.5%	46,193	22,806	-51%	
Total Personnel		\$ 538,411	\$ 523,942	\$ 567,633	\$ 614,393	\$ 345,077	56.2%	\$ 614,393	\$ 598,914	-3%	
Materials and Supplies											
101-430-3100-42000	Office Supplies	247	171	500	500	55	11.0%	500	500	0%	
101-430-3100-42120	Fuel, Oil and Fluids	20,358	21,203	41,375	44,000	29,928	68.0%	50,000	48,000	9%	2023 hauling material to city hall & excessive snow
101-430-3100-42150	Operating Supplies	9,998	9,192	8,586	9,000	3,872	43.0%	9,000	9,000	0%	
101-430-3100-42210	Repair/Maint. Supplies	6,131	9,453	5,481	11,000	6,455	58.7%	11,000	11,000	0%	
101-430-3100-42212	Repair/Maint. Supplies S&I	9,484	11,004	10,414	11,000	5,402	49.1%	11,000	11,000	0%	
101-430-3100-42240	Street Maintenance & Landscaping - Materials	22,135	46,643	12,635	30,000	15,985	53.3%	26,000	26,000	-13%	less pothole filling as we redo streets.
101-430-3100-42260	Street Signs	4,020	3,422	4,254	4,000	221	5.5%	4,000	4,000	0%	
101-430-3100-42290	Sand/Salt S&I	111,880	55,575	57,401	62,000	67,773	109.3%	67,773	97,000	56%	\$20 increase per ton
101-430-3100-42400	Small Tools & Minor Equipment	3,095	3,784	4,223	25,040	15,429	61.6%	25,000	5,000	-80%	purchased trailers in 2023, none planned for 24.
101-430-3100-44375	Personal Protection Equipment	1,411	312	746	1,200	285	23.7%	1,200	1,200	0%	
Total Materials and Supplies		\$ 188,759	\$ 160,759	\$ 145,613	\$ 197,740	\$ 147,324	74.5%	\$ 205,473	\$ 212,700	8%	
Charges and Services											
101-430-3100-43030	Engineering Services	12,938	10,044	9,934	14,000	12,228	87.3%	15,000	16,000	14%	
101-430-3100-43090	Sealcoating & Crack Sealing	552,506	592,656	817,304	600,000	2,788	0.5%	600,000	-	-100%	moved to a Transfer to Street Maint Fund.
101-430-3100-43150	Contract Services	18,572	28,255	14,139	\$43,399	8,116	18.7%	32,000	45,000	4%	2023 lack of rain, minimal mowing
101-430-3100-43185	IT Support	11,185	8,886	18,509	13,231	7,213	54.5%		15,273	15%	
101-430-3100-42002	IT Hardware		743	-		-	#DIV/0!	-	2,032	#DIV/0!	
101-430-3100-43190	Software Programs	3,662	6,544	4,297	8,400	6,978	83.1%	8,400	8,400	0%	SCADA, Jim, Rick, 2 gen. use. -- spread across 5 PW depts.
101-430-3100-43210	Telephone	3,840	4,472	4,413	4,800	1,182	24.6%	4,800	2,599	-46%	Precise and Fuel Cloud
101-430-3100-43230	Radio	4,001	4,121	6,834	6,750	1,100	16.3%	6,750	6,750	0%	improved accuracy in allocations.
101-430-3100-43310	Mileage			-	125	-	0.0%	125	125	0%	
101-430-3100-43510	Public Notices	134		-	212	-	0.0%	200	200	-6%	
101-430-3100-43630	Insurance	23,443	23,562	24,915	27,407	12,336	45.0%		11,525	-58%	
101-430-3100-43810	Utilities	31,544	24,891	31,704	37,500	16,944	45.2%	37,500	39,000	4%	
101-430-3100-43811	Street Lights	41,778	54,087	59,005	49,000	27,139	55.4%	60,000	65,000	33%	expected increase in elect. Prices.
101-430-3100-43840	Refuse	5,294	9,121	7,584	6,450	2,949	45.7%	6,500	7,000	9%	
101-430-3100-44010	Repairs/Maint Bldg.	4,488	6,313	9,883	12,000	4,861	40.5%	9,500	9,750	-19%	
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	2,848	579	-	900	-	0.0%	950	950	6%	
101-430-3100-44040	Repairs/Maint Equip	9,971	14,598	18,128	20,000	3,361	16.8%	17,500	20,000	0%	
101-430-3100-44041	Repairs/Maint Equip S&I	13,504	7,699	11,789	13,000	2,958	22.8%	11,000	13,000	0%	
101-430-3100-44130	Equipment Rental	1,845		1,065	1,250	3,242	259.4%	3,500	1,250	0%	
101-430-3100-44170	Uniforms	5,531	4,783	4,521	5,200	2,413	46.4%	5,200	5,200	0%	
101-430-3100-44330	Dues & Subscriptions	614	323	482	750	937	124.9%	1,100	1,200	60%	
101-430-3100-44370	Conferences & Training	463	1,529	3,057	4,175	1,855	44.4%	4,000	4,000	-4%	
Total Charges and Services		\$ 748,161	\$ 803,206	\$ 1,047,563	\$ 868,548	\$ 118,601	13.7%	\$ 824,025	\$ 274,254	-68%	
Capital Outlay											
101-430-3100-47200	Transfer to Vehicle Replacement Fund			86,963	90,683	-	0.0%	90,683	90,558	0%	See CIP for future purchases.
101-430-3100-47NEW	Transfer to Street Maintenance Fund (New Fund)					-			600,000	0%	establish account to Transfer to new Street Maintenance Fund.
101-480-3100-45500	Capital Purchases	-		53,038	25,000	61,551	246.2%	25,000	36,500	46%	PW generator (split allocation), Loader Grapple
Total Capital Outlay		\$ -		\$ 140,001	\$ 115,683	\$ 61,551	53.2%	\$ 115,683	\$ 727,058	528%	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
Miscellaneous											
101-430-3100-44300	Miscellaneous	689	541	1,929	700	238	33.9%	700	700	0%	
Total Miscellaneous		\$ 689	\$ 541	\$ 1,929	\$ 700	\$ 238	33.9%	\$ 700	\$ 700	0%	
				-		-					
3100	Total Streets	\$ 1,476,020	\$ 1,488,448	\$ 1,902,740	\$ 1,797,064	\$ 672,791	37.4%	\$ 1,760,274	\$ 1,813,626	1%	
				-		-					

Account Number	Description	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Q2	YTD % of Budget	2023 Projected	2024 Proposed	% Change vs. 23 Adopted	Budget Notes
5200	Parks & Recreation										
Personnel											
101-450-5200-41010	Full-time Salaries	93,671	86,833	95,997	114,660	40,378	35.2%	114,660	123,425	8%	
101-450-5200-41040	Temporary Employees	605	5,054	9,803	15,300	-	0.0%	15,300	9,620	-37%	
101-450-5200-41210	PERA Contributions	7,366	6,473	7,195	8,599	3,016	35.1%	8,599	9,257	8%	
101-450-5200-41220	FICA Contributions	6,443	5,483	6,255	8,058	2,416	30.0%	8,058	8,249	2%	
101-450-5200-41230	Medicare Contributions	1,510	1,282	1,462	1,884	565	30.0%	1,884	1,929	2%	
101-450-5200-41300	Insurance	18,768	16,471	19,281	24,031	6,265	26.1%	24,031	26,808	12%	
101-450-5200-41325	Life Insurance	82	69	352	96	26	26.6%	96	111	15%	
101-450-5200-41330	STD/LTD	713	443	461	617	197	32.0%	617	657	7%	
101-450-5200-41600	Safety Clothing Allowance	240	350	320	270	100	37.0%	270	270	0%	
101-450-5200-41420	Unemployment Benefits			952		-	#DIV/0!	-	-	#DIV/0!	
101-450-5200-41510	Workers Compensation	9,910	4,145	3,018	3,866	4,171	107.9%	3,866	4,512	17%	
Total Personnel		\$ 148,001	\$ 126,603	\$ 145,142	\$ 177,381	\$ 57,135	32.2%	\$ 177,381	\$ 184,837	4%	
Materials and Supplies				-							
101-450-5200-42000	Office Supplies	43	126	457	450	36	8.0%	450	450	0%	
101-450-5200-42120	Fuel, Oil and Fluids	4,702	8,178	11,444	9,000	6,302	70.0%	9,500	10,800	20%	
101-450-5200-42150	Operating Supplies	444	643	964	800	234	29.2%	750	800	0%	
101-450-5200-42160	Chemicals	201		-	750	56	7.5%	500	500	-33%	
101-450-5200-42210	Repair/Maint. Supplies	9,479	7,055	11,334	8,600	3,948	45.9%	8,600	8,600	0%	
101-450-5200-42230	Building Repair Supplies		360	760	500	-	0.0%	450	500	0%	
101-450-5200-42250	Landscaping Materials	562	456	2,392	2,000	-	0.0%	2,000	2,000	0%	
101-450-5200-42400	Small Tools & Minor Equipment	4,752	1,980	3,597	9,557	3,712	38.8%	9,557	3,500	-63%	
Total Materials and Supplies		\$ 20,183	\$ 18,798	\$ 30,948	\$ 31,657	\$ 14,287	45.1%	\$ 31,807	\$ 27,150	-14%	
Charges and Services											
101-450-5200-43030	Engineering Services			-	-	-	#DIV/0!	-	-	#DIV/0!	
101-450-5200-43150	Contracted Services	77,697	49,494	46,300	\$142,465	24,168	17.0%	120,000	152,000	7%	
101-450-5200-43185	IT Support	5,844	5,774	4,108	3,830	2,511	65.6%	382960.0%	5,097	33%	
101-450-5200-42002	IT Hardware			-	-	-	#DIV/0!	-	544	#DIV/0!	SCADA, Jim, Rick, 2 gen. use. -- spread across 5 PW depts.
101-450-5200-43190	Software Programs			-	-	-	#DIV/0!	-	-	#DIV/0!	
101-450-5200-43210	Telephone	1,290	878	631	1,750	251	14.3%	1,750	2,039	17%	
101-450-5200-43630	Insurance	7,144	7,180	7,593	8,352	22,890	274.1%	2289019.0%	23,717	184%	
101-450-5200-43810	Utilities	8,707	10,529	11,754	11,555	3,323	28.8%	11,555	12,500	8%	added Fire2 gas and electric
101-450-5200-43840	Refuse	3,166	3,887	3,580	4,250	1,500	35.3%	4,250	4,250	0%	
101-450-5200-44010	Repairs/Maint Bldg	4,570	2,125	3,439	3,000	1,583	52.8%	3,000	3,000	0%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	4,480	2,071	964	4,000	375	9.4%	3,000	3,000	-25%	
101-450-5200-44040	Repairs/Maint Eqpt	1,688	6,292	1,082	10,000	-	0.0%	5,500	6,500	-35%	
101-450-5200-44120	Rentals - Buildings	6,712	8,909	8,203	8,850	-	0.0%	-	8,880	0%	
101-450-5200-44170	Uniforms	930	953	930	1,200	440	36.6%	1,200	1,200	0%	
101-450-5200-44301	Events	544		482	550	537	97.6%	537	550	0%	
101-450-5200-44302	Lakes	14,956	15,000	15,000	15,000	-	0.0%	15,000	15,000	0%	
101-450-5200-44330	Dues & Subscriptions	60		-	-	19	#DIV/0!	19	75	#DIV/0!	
101-450-5200-44370	Conferences & Training	2,828	815	317	3,000	930	31.0%	2,500	2,000	-33%	
101-450-5200-44130	Equipment Rental	415	73	882	750	-	0.0%	500	650	-13%	
101-450-5200-44375	Personal Protection Equipment	435		136	400	-	0.0%	250	250	-38%	
Total Charges and Services		\$ 141,466	\$ 113,980	\$ 105,401	\$ 218,952	\$ 58,526	26.7%	\$ 195,781	\$ 241,251	10%	
Capital Outlay											
101-450-5200-47200	Transfer to Vehicle Replacement Fund			1,961	2,298	-	0.0%	2,298	3,228	40%	
Total Capital Outlay			\$ -	\$ 1,961	\$ 2,298	\$ -	0.0%	\$ 2,298	\$ 3,228	40%	
Miscellaneous											
101-450-5200-44300	Miscellaneous	416	309	1,300	750	169	22.6%	700	550	-27%	
Total Miscellaneous		\$ 416	\$ 309	\$ 1,300	\$ 750	\$ 169	22.6%	\$ 700	\$ 550	-27%	
5200	Total Parks & Recreation	\$ 310,066	\$ 259,690	\$ 284,752	\$ 431,038	\$ 130,117	30.2%	\$ 407,967	\$ 457,017	6%	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
9000	Transfers										
Transfers											
101-900-9000-47205	Operating Transfer to EDA	30,000	30,000	-		-	#DIV/0!			#DIV/0!	
101-900-9000-47201	Transfer to Project Fund	15,661	30,000	102,074		-	#DIV/0!			#DIV/0!	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	903,847		-		-	#DIV/0!			#DIV/0!	man
101-900-9000-47250	Transfer to Vehicle Replacement Fund	100,000	150,000	-	250,000	-	0.0%		100,000	-60%	man
Total Transfers		\$ 1,049,508	\$ 210,000	\$ 102,074	\$ 250,000	\$ -	0.0%	\$ 250,000	\$ 100,000	-60%	
9000	Total Transfers	\$ 1,049,508	\$ 210,000	\$ 102,074	\$ 250,000	\$ -	0.0%	\$ 250,000	\$ 100,000	-60%	
9001	Contingency Reserve										
Contingency Reserve											
Reserve				-	35,000	-	0.0%		\$ 35,000	0%	
Total Contingency Reserve				-	\$ 35,000	-	0.0%	\$ -	\$ 35,000	0%	
9001	Total Contingency Reserve			\$ -	\$ 35,000	\$ -	0.0%	\$ -	\$ 35,000	0%	
General Fund Expenditure Summary		2020 Actual	2021 Actual	2022 Actual	2023 Budget	Q2	% to Budget	2023 Projected	2024 Budget		
1110	Mayor & Council	\$ 49,246	\$ 54,630	\$ 53,123	\$ 59,960	\$ 29,054	48%	\$ 58,581	\$ 66,094	10%	
1320	Administration	\$ 525,679	\$ 450,883	\$ 454,233	\$ 620,040	\$ 192,385	31%	\$ 531,783	\$ 667,216	8%	
1410	Elections	\$ 13,043	\$ 5,112	\$ 12,556	\$ 3,200	\$ 3,200	100%	\$ 3,200	\$ 16,658	421%	
1450	Communications	\$ 42,904	\$ 44,442	\$ 22,978	\$ 81,098	\$ 14,271	18%	\$ 81,098	\$ -	-100%	
1520	Finance	\$ 79,622	\$ 140,811	\$ 115,100	\$ 266,403	\$ 78,217	29%	\$ 263,023	\$ 285,664	7%	
1910	Planning & Zoning	\$ 236,343	\$ 301,327	\$ 278,311	\$ 404,476	\$ 94,415	23%	\$ 425,244	\$ 482,987	19%	
1930	Engineering Services	\$ 30,000	\$ 30,000	\$ 30,975	\$ 35,000	\$ 12,850	37%	\$ 35,000	\$ 35,000	0%	
1940	City Hall	\$ 28,012	\$ 30,013	\$ 45,996	\$ 66,819	\$ 39,854	60%	\$ 66,819	\$ -	-100%	
2100	Police	\$ 761,969	\$ 901,120	\$ 947,044	\$ 1,049,784	\$ 634	0%	\$ 1,049,784	\$ 1,310,573	25%	
2150	Prosecution	\$ 48,392	\$ 50,212	\$ 48,141	\$ 50,000	\$ 20,526	41%	\$ 50,000	\$ 50,000	0%	
2220	Fire	\$ 642,344	\$ 725,670	\$ 893,746	\$ 1,540,881	\$ 476,928	31%	\$ 1,518,340	\$ 1,664,069	8%	
2250	Fire Relief	\$ 76,608	\$ 80,470	\$ -	\$ 80,000	\$ -	0%	\$ 80,000	\$ -	-100%	
2400	Building Inspection	\$ 1,098,325	\$ 1,231,520	\$ 808,520	\$ 932,259	\$ 292,012	31%	\$ 903,659	\$ 1,136,318	22%	
2500	Emergency Communications	\$ 900	\$ 1,514	\$ 20,501	\$ 4,500	\$ 3,537	79%	\$ 4,500	\$ 4,500	0%	
2700	Animal Control	\$ 13,066	\$ 14,161	\$ 13,550	\$ 13,000	\$ 7,196	55%	\$ 14,392	\$ 14,500	12%	
3100	Streets	\$ 1,476,020	\$ 1,488,448	\$ 1,902,740	\$ 1,797,064	\$ 672,791	37%	\$ 1,760,274	\$ 1,813,626	1%	
5200	Parks & Recreation	\$ 310,066	\$ 259,690	\$ 284,752	\$ 431,038	\$ 130,117	30%	\$ 407,967	\$ 457,017	6%	
9000	Transfers	\$ 1,049,508	\$ 210,000	\$ 102,074	\$ 250,000	\$ -	0%	\$ 250,000	\$ 100,000	-60%	
9001	Contingency Reserve	\$ -	\$ -	\$ -	\$ 35,000	\$ -	0%	\$ -	\$ 35,000		
		\$ 6,482,047	\$ 6,020,023	\$ 6,034,340	\$ 7,720,521	\$ 2,067,988	27%	\$ 7,503,663	\$ 8,139,222	5%	
										#DIV/0!	
Total General Fund Expenditures:		\$ 6,482,047	\$ 6,020,023	\$ 6,034,340	\$ 7,720,521	\$ 2,067,988	26.8%	\$ 7,503,663	\$ 8,139,222	5%	
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ 8,617	\$ 771,886	\$ 1,848,925	\$ -	\$ (805,330)		\$ (37,031)	\$ (0)		

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
601	Water Fund										
Water Fund Revenues:											
601-000-0000-36100	Special Assessments	762	56,024	58,029		-	#DIV/0!	55,000	30,098	#DIV/0!	ALL UTILITY BUDGETS WILL BE UPDATED AFTER UTILITY LONG RANGE PLAN IS COMPLETE.
601-000-0000-36101	Delinquent Special Assessments			(932)		-	#DIV/0!	-	-	#DIV/0!	
601-000-0000-36102	Special Assessments Penalties & Interest	(675)	386	547		-	#DIV/0!	-	-	#DIV/0!	
601-000-0000-36103	Prepaid Special Assessments	1		-		-	#DIV/0!	-	-	#DIV/0!	
601-000-0000-36210	Interest on Investments	128,678	(11,572)	(66,764)	32,000		0%	32,000	60,000	88%	Interest allocated at end of year.
601-000-0000-36211	Non-Cash Interest Allocations							(120,000)			new account to record non-cash interest allocations
601-000-0000-37100	Water Sales	1,046,893	1,537,606	1,634,375	1,276,703	658,050	52%	1,510,000	1,601,959	25%	
601-000-0000-37120	Bulk Water	3,381	710	-	2,000	-	0%	20	2,000	0%	
601-000-0000-37130	Water Lat Benefit Fee	5,800	23,200	12,400	-	13,200	#DIV/0!	13,200	-	#DIV/0!	
601-000-0000-37140	Water Access Revenue	1,205,000	1,566,000	685,000	1,707,000	189,000	11%	378,000	2,721,000	59%	
601-000-0000-37150	Water Connections - Municipal	522,000	515,000	383,000	458,000	122,000	27%	458,000	813,000	78%	
601-000-0000-37170	Meter Sales	155,831	149,944	113,708	100,000	62,721	63%	100,000	125,000	25%	
Total Water Fund Revenues:		\$ 3,104,501	\$ 3,858,796	\$ 2,775,000	\$ 3,575,703	\$ 1,044,971	29.2%	\$ 2,546,220	\$ 5,366,339	50%	
Water Fund Expenses:											
Personnel											
601-494-9400-41010	Full-time Salaries	211,891	284,850	290,353	362,767	132,898	37%	362,767	367,310	1%	
601-494-9400-41020	Overtime	1,024	7,619	7,979	8,805	6,398	73%	8,805	9,040	3%	
601-494-9400-41210	PERA Contributions	14,164	26,490	64,026	27,868	10,446	37%	27,868	27,548	-1%	
601-494-9400-41216	MSRS Contributions - City Admin		557	634	657	312	47%	657	701	7%	
601-494-9400-41220	FICA Contributions	11,334	16,906	17,069	23,038	8,303	36%	23,038	23,334	1%	
601-494-9400-41230	Medicare Contributions	2,666	3,958	4,003	5,388	1,942	36%	5,388	5,457	1%	
601-494-9400-41300	Insurance	37,591	57,711	57,068	73,313	24,535	33%	73,313	79,751	9%	
601-494-9400-41325	Life Insurance	183	231	243	270	89	33%	270	299	11%	
601-494-9400-41330	STD/LTD	1,301	1,429	1,514	1,802	642	36%	1,802	2,008	11%	
601-494-9400-41301	Unemployment Insurance			-	-	-	#DIV/0!	-	-	#DIV/0!	
601-494-9400-41600	Safety Clothing Allowance	370	546	675	665	-	0%	665	665	0%	
601-494-9400-41510	Workers Compensation	6,984	7,853	5,718	7,324	9,833.01	134%	9,833	6,692	-9%	
Total Personnel		\$ 294,891	\$ 408,150	\$ 453,261	\$ 511,897	\$ 195,398	38.2%	\$ 514,406	\$ 522,806	2%	
Materials and Supplies											
601-494-9400-42000	Office Supplies	676	476	954	800	31	4%	800	800	0%	
601-494-9400-42120	Fuel, Oil and Fluids	6,282	8,878	10,272	9,500	4,441	47%	9,250	10,500	11%	
601-494-9400-42030	Printed Forms	610	958	1,504	850	-	0%	850	850	0%	
601-494-9400-42150	Operating Supplies	2,276	3,572	763	3,000	156	5%	2,500	2,500	-17%	
601-494-9400-42160	Chemicals	5,089	8,429	14,307	12,000	5,421	45%	12,000	12,000	0%	
601-494-9400-42210	Repair/Maint. Supplies	6,072	5,512	11,170	10,000	3,513	35%	9,000	10,000	0%	
601-494-9400-42300	Water Meters & Supplies	157,615	179,885	160,718	200,000	67,898	34%	125,000	200,000	0%	waiting for backordered 2023 mxus and meters yet
601-494-9400-44375	Personal Protective Equipment	801	378	297	800	-	0%	650	650	-19%	
601-494-9400-42400	Small Tools & Minor Equipment	4,840	3,886	3,779	10,572	3,816.00	36%	9,500	4,500	-57%	
Total Materials and Supplies		\$ 184,261	\$ 211,974	\$ 203,766	\$ 247,522	\$ 85,276	34.5%	\$ 169,550	\$ 241,800	-2%	
Charges and Services											
601-494-9400-43030	Engineering Services	7,073	7,119	3,430	25,000	14,689	59%	25,000	25,000	0%	
601-494-9400-43040	Legal Services		12,804	12,521	40,000	10,898	27%	21,796	80,000	100%	add lobbyist
601-494-9400-43010	Audit Services	9,105	8,608	8,244	8,967	5,500	61%	11,425	11,425	27%	
601-494-9400-43090	Newsletter	1,122	1,187	709	1,550	-	0%	1,533	1,610	4%	
601-494-9400-43150	Contract Services	45,352	38,785	45,472	46,000	34,855	76%	46,000	50,000	9%	
601-494-9400-43185	IT Support	8,860	8,680	10,417	11,558	6,375	55%	11,558	13,190	14%	
601-494-9400-42002	IT Hardware	1,030		-	268	-	0%	-	2,520	842%	SCADA, Jim, Rick, 2 gen. use. -- spread across 5 PW depts.
601-494-9400-43190	Software Programs	11,875	7,897	10,354	13,000	6,243	48%	13,000	13,500	4%	banyan, Fuel Cloud, ...
601-494-9400-43210	Telephone	1,508	1,603	1,925	2,200	801	36%	2,200	2,709	23%	
601-494-9400-43220	Postage	2,259	1,972	3,397	2,723	570	21%	3,500	3,675	35%	
601-494-9400-43310	Mileage	65		51	200	94	47%	189	200	0%	
601-494-9400-43610	Insurance	10,552	10,605	11,215	12,337	25,923	210%	25,923	24,996	103%	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
601-494-9400-43810	Electric Utility	59,223	108,409	138,488	95,000	41,295	43%	138,488	150,000	58%	
601-494-9400-43820	Water Utility	27,432	30,057	36,393	35,000	15,420	44%	36,000	43,850	25%	MDH + DNR Fee increase
601-494-9400-44030	Repairs\Maint Imp Not Bldgs	11,900	15,028	66,291	45,000	13,678	30%	30,000	35,000	-22%	
601-494-9400-44040	Repairs\Maint. Equip.	4,877	1,464	4,443	8,000	(136)	-2%	5,000	7,000	-13%	
601-494-9400-44010	Repairs\Maint Imp Bldgs	4,130	3,136	14,224	18,000	3,781	21%	13,000	15,000	-17%	
601-494-9400-44150	Equipment Rental	800	1,600	800	1,600	-	0%	2,400	2,400	50%	3wks valve excersizer
601-494-9400-44170	Uniforms	851	880	873	1,000	402	40%	1,000	1,000	0%	
601-494-9400-44330	Dues & Subscriptions	360	300	450	400	22	5%	400	400	0%	
601-494-9400-44370	Conferences & Training	142	3,964	3,676	4,000	1,058	26%	2,000	2,500	-38%	utilizing more free classes and less staff needing new licenses
601-494-9400-44377	Credit Card Fees	9,017	10,931	11,223	12,381	3,888	31%	12,381	12,500	1%	
601-494-9400-44386	Real Estate Taxes	23,084	23,474	15,416	-	-	#DIV/0!	-	-	#DIV/0!	
Total Charges and Services		\$ 240,617	\$ 299,478	\$ 400,131	\$ 393,999	\$ 185,357	47.0%	\$ 402,792	\$ 498,474	27%	
										#DIV/0!	
Capital Outlay										#DIV/0!	
601-494-9400-45300	Improvments Other Than Bldgs	-	15,425	-	1,066,778	25,800.00	2.4%	-	4,605,875	332%	
Total Capital Outlay		\$ -	\$ 15,425	\$ -	\$ 1,066,778	\$ 25,800	2.4%	\$ -	\$ 4,605,875	332%	
										#DIV/0!	
Miscellaneous and Non-operating										#DIV/0!	
601-494-9400-43320	Depreciation Expense			1,868,224		-	#DIV/0!	-	-	#DIV/0!	
601-494-9400-44300	Miscellaneous	908	542	1,139	2,000	1,415	71%	2,000	2,000	0%	
601-494-9400-46010	Bond Principal			825,000	1,240,000	900,000	73%	1,200,000	1,120,000	-10%	
601-494-9400-46110	Bond Interest	244,340	219,564	271,308	329,256	191,769	58%	376,643	350,683	7%	
Total Misc. and Non-operating		\$ 245,743	\$ 220,766	\$ 1,097,942	\$ 1,571,256	\$ 1,093,184	69.6%	\$ 1,578,643	\$ 1,472,683	-6%	
	Prior Period Adjustments			-		-					
Total Water Fund Expenses:		\$ 965,512	\$ 1,155,793	\$ 2,155,099	\$ 3,791,452	\$ 1,585,016	42%	\$ 2,665,390.75	\$ 7,341,638.51	94%	
Net Water Fund Revs. Over/(Under) Expenses:		\$ 2,138,989	\$ 2,703,003	\$ 619,901	\$ (215,749)	\$ (540,045)	\$ (0)	\$ (119,171)	\$ (1,975,300)	816%	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
602	Sewer Fund										
Sewer Fund Revenues:											
602-000-0000-36100	Special Assessments	(10,254)	1,545,648	1,458,154		-	#DIV/0!	320,000	255,838	#DIV/0!	
602-000-0000-36101	Delinquent Special Assessments			2,628		-	#DIV/0!	-	-	#DIV/0!	
602-000-0000-36102	Special Assessments Penalties & Interest	1,710	594	684		-	#DIV/0!	-	-	#DIV/0!	
602-000-0000-36103	Prepaid Special Assessments		171,577	-		26,200	#DIV/0!	-	-	#DIV/0!	
602-000-0000-36210	Interest on Investments	142,328	(7,335)	(138,866)	36,000	259,065	720%	36,000	143,000	297%	
602-000-0000-37200	Sewer Sales	354,947	539,130	671,283	621,476	367,072	59%	734,144	785,534	26%	
602-000-0000-37220	SAC Early Pay discount/revenue	17,375	8,996	8,599	8,500	3,628	43%	8,500	8,755	3%	
602-000-0000-37230	Sewer Lat Benefit Fee	48,800	25,000	13,100	-	13,700	#DIV/0!	-	-	#DIV/0!	
602-000-0000-37240	Sewer Connecton Fee Revenue (SAC)	1,256,997	1,491,000	477,500	1,450,350	187,500	13%	1,450,350	1,431,000	-1%	
602-000-0000-37260	Sewer Connection Fees Municipa	533,500	482,000	310,500	344,500	125,500	36%	344,500	383,000	11%	
Total Sewer Fund Revenues:		\$ 2,347,314	\$ 4,258,051	\$ 1,342,307	\$ 2,460,826	\$ 956,465	38.9%	\$ 2,893,494	\$ 3,007,127	22%	
Sewer Fund Expenses:											
Personnel											
602-495-9450-41010	Full-time Salaries	87,537	104,267	131,072	155,383	64,569	42%	155,383	161,099	4%	
602-495-9450-41020	Overtime	108	7,265	8,581	9,569	5,249	55%	9,569	8,402	-12%	
602-495-9450-41210	PERA Contributions	5,261	(10,523)	30,413	12,371	5,236	42%	12,371	12,082	-2%	
602-495-9450-41216	MSRS Contributions -City Admin		279	317	329	156	47%	329	351	7%	
602-495-9450-41220	FICA Contributions	4,197	6,619	8,013	10,227	4,167	41%	10,227	10,509	3%	
602-495-9450-41230	Medicare Contributions	991	1,550	1,881	2,392	974	41%	2,392	2,458	3%	
602-495-9450-41300	Insurance	11,983	21,870	27,098	33,171	12,721	38%	33,171	37,238	12%	
602-495-9450-41325	Life Insurance	50	83	115	104	44	42%	104	115	11%	
602-495-9450-41330	STD/LTD	420	496	738	754	310	41%	754	876	16%	
602-495-9450-41600	Safety Clothing Allowance			-	140	-	0%	140	140	0%	
602-495-9450-41301	Unemployment Insurance			-		-	#DIV/0!	-	-	#DIV/0!	
602-495-9450-41510	Workers Compensation	4,197	2,716	1,978	2,533	4,104.36	162%	4,104	2,586	2%	
Total Personnel		\$ 114,744	\$ 134,622	\$ 211,487	\$ 226,973	\$ 97,531	43.0%	\$ 228,544	\$ 235,855	4%	
Materials and Supplies											
602-495-9450-42210	Repair/Maint. Supplies	880	2,689	10,435	12,000	216	2%	6,000	12,000	0%	
602-495-9450-42000	Office Supplies	163	438	490	450	101	22%	400	400	-11%	
602-495-9450-42030	Printed Forms	451	594	600	650	-	0%	600	600	-8%	
602-495-9450-42120	Fuel, Oil and Fluids	6,863	8,871	11,742	9,000	4,534	50%	9,500	10,750	19%	
602-495-9450-42150	Operating Supplies	959	663	412	1,000	16	2%	750	750	-25%	
602-495-9450-42270	Repair/Maint. Supplies	7,612	77	396		-	#DIV/0!	-	-	#DIV/0!	
602-495-9450-44375	Personal Protective Equipment	466	193	538	450	-	0%	400	400	-11%	
602-495-9450-42400	Small Tools & Minor Equipment	2,480	2,117	1,821	7,071	3,666.00	52%	6,500	5,000	-29%	
Total Materials and Supplies		\$ 19,874	\$ 15,642	\$ 26,434	\$ 30,621	\$ 8,532	27.9%	\$ 24,150	\$ 29,900	-2%	
Charges and Services											
602-495-9450-43030	Engineering Services	6,950	1,875	894	12,500	105	1%	12,000	12,000	-4%	
602-495-9450-43010	Audit Services	9,105	8,608	8,244	8,967	5,500	61%	8,967	11,425	27%	
602-495-9450-43090	Newsletter	1,122	1,187	709	1,550	-	0%	1,533	1,610	4%	
602-495-9450-43150	Contract Services	36,059	35,264	34,367	52,500	33,089	63%	47,000	52,500	0%	
602-495-9450-43185	IT Support	5,170	5,123	5,158	5,015	3,102	62%	5,015	6,006	20%	
602-495-9450-42002	IT Hardware	821		-	134	-	0%	-	2,520	1784%	SCADA, Jim, Rick, 2 gen. use. -- spread across 5 PW depts.
602-495-9450-43190	Software Programs	9,925	8,772	8,404	12,670	4,293	34%	10,000	11,000	-13%	Beehive, Fuel cloud, Banyon
602-495-9450-43210	Telephone	2,436	2,597	1,965	3,150	652	21%	3,150	2,065	-34%	
602-495-9450-43220	Postage	2,251	1,448	2,222	3,500	570	16%	3,500	3,675	5%	
602-495-9450-43310	Mileage	-		-	-	-	#DIV/0!	-	-	#DIV/0!	
602-495-9450-43610	Insurance	4,212	4,234	4,477	4,925	15,790	321%	15,790	16,372	232%	
602-495-9450-43810	Electric Utility	14,889	19,630	24,076	18,750	9,359	50%	24,557	30,000	60%	
602-495-9450-43820	Sewer Utility - Met Council	229,887	265,011	422,284	526,216	307,384	58%	526,216	644,326	22%	22.45% increase
602-495-9450-44010	Repairs/Maint Imp Bldgs		1,181	591	1,000	800	80%	950	1,000	0%	
602-495-9450-44040	Repairs/Maint. Equip.	3,689	3,387	6,699	4,500	3,367	75%	4,500	4,500	0%	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
602-495-9450-44150	Equipment Rental	6,500	7,000	9,063	8,250	-	0%	8,250	1,500	-82%	purchase vac truck 2024 so no rental
602-495-9450-44170	Uniforms	487	546	458	600	230	38%	600	600	0%	
602-495-9450-44030	Repairs\Maint Imp Not Bldgs	7,804	5,282	14,785	4,500	11,247	250%	12,500	6,500	44%	
602-495-9450-44370	Conferences & Training	1,826	1,600	2,919	3,500	889	25%	2,500	2,500	-29%	
602-495-9450-44377	Credit Card Fees	9,017	10,931	11,223	12,381	3,888.00	31%	12,381	13,000	5%	
Total Charges and Services		\$ 352,150	\$ 383,676	\$ 558,537	\$ 697,277	\$ 400,265	57.4%	\$ 699,409	\$ 823,098	18%	
										#DIV/0!	
Capital Outlay										#DIV/0!	
602-495-9450-45300	Improvements Other Than Bldgs	-	-	3,208	309,102	12,310.00	4%	-	289,102	-6%	
Total Capital Outlay		\$ -	\$ -	\$ 3,208	\$ 309,102	\$ 12,310	4.0%	\$ -	\$ 289,102	-6%	
										#DIV/0!	
Miscellaneous and Non-operating										#DIV/0!	
602-495-9450-44300	Miscellaneous Expenses	790		70	500	-	0%	350	350	-30%	
602-495-9450-46010	Bond Principal			-	995,000	915,000	92%	915,000	950,000	-5%	
602-495-9450-46110	Bond Interest	165,205	134,538	257,775	260,376	179,762	69%	350,080	397,495	53%	
Total Misc. and Non-operating		\$ 165,995	\$ 134,703	\$ 257,845	\$ 1,255,876	\$ 1,094,762	87.2%	\$ 1,265,430	\$ 1,347,845	7%	
	Prior Period Adjustment			-		-					
Total Sewer Fund Expenses:		\$ 652,763	\$ 668,643	\$ 1,057,512	\$ 2,519,848	\$ 1,613,400	64.0%	\$ 2,217,534	\$ 2,725,800	8%	
Net Sewer Fund Revs. Over/(Under) Expenses:		\$ 1,694,551	\$ 3,589,408	\$ 284,795	\$ (59,022.47)	\$ (656,935.29)		\$ 675,960.27	\$ 281,326.89	-577%	
603	Stormwater Fund										
Stormwater Fund Revenues:											
603-000-0000-36100	Special Assessments	25,578	124	(904)		-	#DIV/0!	-	-	#DIV/0!	
603-000-0000-36101	Delinquent Special Assessments			904		-	#DIV/0!	-	-	#DIV/0!	
603-000-0000-36102	Special Assessment Penalties/Interest		78	253		-	#DIV/0!	-	-	#DIV/0!	
603-000-0000-36210	Interest on Investment	15,344	(2,038)	(15,423)	4,400	29,314	666%	4,400	15,000	241%	
603-000-0000-37300	Surface Water Utility Sales	314,959	457,517	507,204	551,984	180,316	33%	551,984	568,544	3%	
603-000-0000-34113	SW Review Fee Revenue	46,380	46,520	33,528	35,000	19,850	57%	35,000	36,050	3%	
Total Stormwater Fund Revenues:		\$ 402,261	\$ 502,201	\$ 525,869	\$ 591,384	\$ 229,480	38.8%	\$ 591,384	\$ 589,594	0%	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
Stormwater Fund Expenses:											
Personnel											
603-496-9500-41010	Full-time Salaries	46,070	57,921	77,290	80,283	25,287	31%	80,283	89,117	11%	
603-496-9500-41030	Part-time Salaries			-		-	#DIV/0!	-	-	#DIV/0!	
603-496-9500-41020	Overtime	169	427	-	500	-	0%	500	-	-100%	
603-496-9500-41040	Temporary Employees			-		-	#DIV/0!	-	-	#DIV/0!	
603-496-9500-41210	PERA Contributions	2,856	(10,903)	17,472	6,059	1,898	31%	6,059	6,684	10%	
603-496-9500-41216	MSRS Contributions -City Admin		139	159	164	78	47%	164	175	7%	
603-496-9500-41220	FICA Contributions	2,305	3,557	4,432	5,009	1,519	30%	5,009	5,525	10%	
603-496-9500-41230	Medicare Contributions	545	833	1,039	1,171	355	30%	1,171	1,292	10%	
603-496-9500-41300	Insurance	5,750	13,475	16,087	17,406	5,028	29%	17,406	20,941	20%	
603-496-9500-41325	Life Insurance	21	44	67	50	13	26%	50	59	18%	
603-496-9500-41330	STD/LTD	197	282	421	392	104	26%	392	488	24%	
603-496-9500-41415	OPEB Expense			812		-	#DIV/0!	-	-	#DIV/0!	
603-496-9500-41600	Safety Clothing Allowance		125	125	125	125	100%	125	125	0%	
603-496-9500-41301	Unemployment Insurance			-		-	#DIV/0!	-	-	#DIV/0!	
603-496-9500-41510	Workers' Compensation	2,029	1,060	772	989	5,294.31	535%	989	1,904	93%	
Total Personnel		\$ 59,942	\$ 66,960	\$ 118,676	\$ 112,148	\$ 39,701	35.4%	\$ 112,148	\$ 126,311	13%	
Materials and Supplies											
603-496-9500-42000	Office Supplies	129	54	357	350	-	0%	350	300	-14%	
603-496-9500-42120	Fuel, Oil and Fluids	3,460	1,444	4,397	3,850	316	8%	3,850	4,500	17%	
603-496-9500-42030	Printed Forms	513	594	600	550	-	0%	550	550	0%	
603-496-9500-42270	Repair/Maint. Maint Supplies	34	3,413	1,265	2,450	564	23%	2,000	2,500	2%	
603-496-9500-42150	Operating Supplies	68		9	-	-	#DIV/0!	-	-	#DIV/0!	
603-496-9500-44375	Personal Protective Equipment	508	(200)	411	-	-	#DIV/0!	-	-	#DIV/0!	
603-496-9500-42400	Small Tools & Minor Equipment	3,004	250	2,457	2,500	1,400.00	56%	2,000	2,000	-20%	
Total Materials and Supplies		\$ 7,716	\$ 5,555	\$ 9,495	\$ 9,700	\$ 2,280	23.5%	\$ 8,750	\$ 9,850	2%	
Charges and Services											
603-496-9500-43030	Engineering Services	5,954	10,616	4,677	12,500	6,703	54%	12,500	12,500	0%	
603-496-9500-43010	Audit Services	9,105	8,608	8,244	8,967	5,500	61%	8,967	11,425	27%	
603-496-9500-43040	Legal Services			-	-	-	#DIV/0!	-	-	#DIV/0!	
603-496-9500-43150	Contract Services	12,639	7,903	5,650	8,000	5,237	65%	7,500	7,500	-6%	
603-496-9500-43180	Software Support			-		-	#DIV/0!	-	-	#DIV/0!	
603-496-9500-43185	IT Support	5,047	4,698	3,362	2,584	1,884	73%	2,584	3,021	17%	
603-496-9500-42002	IT Hardware	430		-	134	-	0%	-	624	367%	SCADA, Jim, Rick, 2 gen. use. -- spread across 5 PW depts.
603-496-9500-43190	Software Programs	9,728	7,797	8,059	12,000	4,293	36%	12,000	12,000		
603-496-9500-43210	Telephone	947	1,018	572	1,200	177	15%	1,200	441	-63%	
603-496-9500-44377	Credit Card Fees			3,053	4,952	2,213	45%	4,952	5,200	5%	
603-496-9500-43220	Postage	1,249		5,173	2,000	(1,980)	-99%	2,000	2,100	5%	
603-496-9500-43510	Legal Publishing			-	-	-	#DIV/0!	-	-	#DIV/0!	
603-496-9500-43610	Insurance	6,615	6,647	7,029	7,732	3,728	48%	7,732	3,793	-51%	
603-496-9500-43810	Utilities			-		-	#DIV/0!	-	-	#DIV/0!	
603-496-9500-44010	Street Sweeping	19,866	17,230	33,421	30,000	24,925	83%	36,000	32,000	7%	more chip seal to sweep up in 2023, less to sweep in 2024
603-496-9500-44040	Repairs/Maint Equip		616	1,949	2,500	-	0%	2,000	2,500	0%	
603-496-9500-44030	Repairs/Maint Not Bldg	16,787		-	25,000	-	0%	5,500	25,000	0%	no issues found yet with minimal rain
603-496-9500-44150	Equipment Rental	500	3,500	1,813	1,500	-	0%	1,500	750	-50%	vac truck addition will reduce rental
603-496-9500-44170	Uniforms	196	180	185	225	93	41%	225	225	0%	
603-496-9500-44330	Dues & Subscriptions			780	800	831	104%	900	915	14%	
603-496-9500-44370	Conferences & Training	675	854	1,664	1,000	-	0%	500	650	-35%	
Total Charges and Services		\$ 89,738	\$ 69,667	\$ 85,629	\$ 121,094	\$ 53,605	44.3%	\$ 106,060	\$ 120,644	0%	
Capital Outlay											
603-496-9500-45300	Improvements Other Than Bldgs		24,185	-	-	-	#DIV/0!	-	800,000	#DIV/0!	
Total Capital Outlay			\$ 24,185	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ 800,000	#DIV/0!	
Miscellaneous and Non-operating											
603-496-9500-43320	Depreciation Expense			691,840		-	#DIV/0!	-	-	#DIV/0!	

		2020	2021	2022	2023	2023	YTD	2023	2024	% Change	Budget
Account Number	Description	Actual	Actual	Actual	Adopted	Q2	% of Budget	Projected	Proposed	vs. 23 Adopted	Notes
603-496-9500-44300	Miscellaneous Expenses	83	780	538	1,500	-	0%	750	800	-47%	
603-496-9500-46010	Bond Principal			-	210,000	210,000	100%	210,000	215,000	2%	
603-496-9500-46110	Bond Interest	54,015	49,359	45,005	48,288	25,269	52%	48,288	43,738	-9%	
Total Misc. and Non-operating		\$ 54,098	\$ 50,139	\$ 737,382	\$ 259,788	\$ 235,269	90.6%	\$ 259,038	\$ 259,538	0%	
	Prior Period Adjustment									#DIV/0!	
Total Stormwater Fund Expenses:		\$ 211,494	\$ 216,506	\$ 951,183	\$ 502,730	\$ 330,855	65.8%	\$ 485,996	\$ 1,316,343		
Net Stormwater Fund Revs. Over/(Under) Expenses:		\$ 190,767	\$ 285,695	\$ (425,314)	\$ 88,654	\$ (101,375)		\$ 105,388	\$ (726,749)		

Proposed Pay 2024 Property Tax Impact Worksheet

Taxing District:

0800 Lake Elmo

STEP 1 - Calculate the Taxing District's Tax Rate:

Item	Actual Pay 2023 (A)	Proposed Pay 2024 (B)	% Change (C)
1. Levy before reduction for state aids	\$7,798,403	\$8,921,541	14.4%
2. State Aids -	\$0	\$0	0.0%
3. Certified Property Tax Levy =	\$7,798,403	\$8,921,541	14.402%
4. Fiscal Disparity Portion of Levy -	\$433,046	\$389,878	-10.0%
5. Local Portion of Levy =	\$7,365,357	\$8,531,663	15.8%
6. Local Taxable Value 2024 is an ESTIMATE ÷	30,606,781	\$34,758,875	13.6%
7. Local Tax Rate =	24.064%	24.545%	2.0%
8. Market Value Referenda Levy	\$0	\$0	0.0%
9. Fiscal Disparity Portion of Levy (SD only) -	\$0	\$0	0.0%
10. Local Portion of Levy =	\$0	\$0	0.0%
11. Referenda Market Value 2024 is an ESTIMATE ÷	0	0	0.0%
12. Market Value Referenda Rate =	0.00000%	0.00000%	0.0%

STEP 2 - Calculate the Impact of the Taxing District's Rate on Residential Homestead Taxes:

13. Assumes a 3.9% change in market value from 2023 to 2024, which is the city median change.

(D)	(E)	(F)	(G)	(H)
Market Value Before Exclusion	Homestead Market Value Exclusion	Taxable Market Value	Tax Capacity	Taxing District Portion of Tax

Actual Pay 2023				
Pay 2023 MV	76,000 @40% - rem @ 9%	(D) - (E)	500,000@1.0% rem @ 1.25%	(A7 x G) + (A12 X D)
14. 554,400	0	554,400	5,680	\$1,366.86
15. 240,600	15,600	225,000	2,250	\$541.45
16. 288,700	11,300	277,400	2,774	\$667.55
17. 336,900	6,900	330,000	3,300	\$794.13
18. 385,000	2,600	382,400	3,824	\$920.23

Proposed Pay 2024				
Pay 2024 MV X 1.039	76,000 @40% - rem @ 9%	(D) - (E)	500,000@1.0% rem @ 1.25%	(B7 x G) + (B12 x D)
19. 576,000	0	576,000	5,950	\$1,460.43
20. 250,000	14,700	235,300	2,353	\$577.54
21. 300,000	10,200	289,800	2,898	\$711.31
22. 350,000	5,700	344,300	3,443	\$845.08
23. 400,000	1,200	398,800	3,988	\$978.85

Percentage Change from 2023 to 2024				
24. 3.9%	0.0%	3.9%	4.8%	6.8%
25. 3.9%	-5.8%	4.6%	4.6%	6.7%
26. 3.9%	-9.7%	4.5%	4.5%	6.6%
27. 3.9%	-17.4%	4.3%	4.3%	6.4%
28. 3.9%	-53.8%	4.3%	4.3%	6.4%



Office of the Sheriff

Commitment to Excellence



Dan Starry
County Sheriff

Douglas H. Anschutz
Chief Deputy

July 25, 2023

Kristina Handt
City Administrator
City of Lake Elmo

Our goal at the Washington County Sheriff's Office is to collaborate with the community to provide high-quality public safety services in a responsible manner through innovation, leadership, and the cooperation of dedicated people. The remarkable men and women who comprise the Sheriff's Office carry out this mission in their work each day, and we strive to provide the citizens of Washington County with the most efficient and cost-effective services possible.

In 2023, we prioritized our commitment to the recruitment and retention of the highest-caliber law enforcement professionals possible, in part through competitive wage ranges. Currently in the State of Minnesota there are an unprecedented 189 agencies seeking qualified candidates. I am proud to report our deputy positions are currently fully staffed, allowing us to maintain a highly skilled and qualified team.

Despite our achievements in personnel management, we continue to face escalating demands across all the communities we serve, including a sustained increase in agency calls in our patrol division. Over the past three years, we have experienced a 467 percent increase involving people in crisis in our response areas. Just last year, calls for service in the City of Lake Elmo reached over 8,000.

For 2024, we are requesting that an additional patrol deputy be added to the Lake Elmo contract for a total of 7 FTE. We feel this addition is essential to effectively meet the public safety expectations and needs of our community. We are asking for the support of the Lake Elmo City Council to approve this request. I am aware of the costs associated with adding an FTE, and I would not ask unless I felt this addition was in the best interest of the residents we serve, and the deputies that are called upon to respond to these calls for service.

We value our continued partnership, and we are committed to working together to provide the highest level of public safety services possible. Thank you for your continued trust and I look forward to working together in the years ahead.

In service,

Dan Starry
Sheriff

City of Lake Elmo

2024 Police Services

6.0 FTE Deputies, 1.0 FTE Sergeant



<u>WAGES</u>	<u>Units</u>	<u>Rate</u>	<u>Amount</u>
Deputies Regular Pay	12,480	\$43.01	\$536,796.81
Holiday	528	\$43.01	\$22,710.63
Vacation	720	\$43.01	\$30,969.05
Sick Leave	240	\$43.01	\$10,323.02
Shift Differential	10,400	\$1.00	\$10,400.00
Overtime	750	\$64.52	\$48,389.14
Sergeant Regular Pay	2,080	\$54.16	\$112,654.88
Holiday	96	\$54.16	\$5,199.46
Paid Time Off	160	\$54.16	\$8,665.76
Overtime	50	\$81.24	\$4,062.08
Total Annual Wages			<u>\$790,170.81</u>
<u>BENEFITS</u>			
PERA		17.70%	\$139,860.23
Medicare		1.45%	\$11,457.48
Employer Liability		4.50%	\$35,557.69
Medical Insurance			\$107,980.46
Life Insurance			\$343.00
Long Term Disability			\$812.00
Total Annual Benefits			<u>\$296,010.86</u>
<u>OTHER EXPENSES</u>			
Cost of Administrative Support			\$33,593.32
Cost of Supervision			\$65,635.55
Uniform/Vest Replacement	7	\$1,445.00	\$10,115.00
Radio/Gun/Taser Replacement	7	\$900.00	\$6,300.00
Body Worn Camera/Radio Service	7	\$1,000.00	\$7,000.00
Vehicle Mileage	175,000	\$0.685	\$119,875.00
Records Management System			\$36,045.89
Total Annual Other Expenses			<u>\$278,564.77</u>
<u>CREDITS</u>			
Police State Aid Credit			(\$75,268.51)
Total Annual Credits			<u>(\$75,268.51)</u>
Total Annual Contract Cost			\$1,289,477.92

City of Lake Elmo

2024 Police Services

5.0 FTE Deputies, 1.0 FTE Sergeant



<u>WAGES</u>	<u>Units</u>	<u>Rate</u>	<u>Amount</u>
Deputies Regular Pay	10,400	\$43.01	\$447,330.67
Holiday	440	\$43.01	\$18,925.53
Vacation	600	\$43.01	\$25,807.54
Sick Leave	200	\$43.01	\$8,602.51
Shift Differential	8,320	\$1.00	\$8,320.00
Overtime	625	\$64.52	\$40,324.28
Sergeant Regular Pay	2,080	\$54.16	\$112,654.88
Holiday	96	\$54.16	\$5,199.46
Paid Time Off	160	\$54.16	\$8,665.76
Overtime	50	\$81.24	\$4,062.08
Total Annual Wages			\$679,892.70
<u>BENEFITS</u>			
PERA		17.70%	\$120,341.01
Medicare		1.45%	\$9,858.44
Employer Liability		4.50%	\$30,595.17
Medical Insurance			\$92,554.68
Life Insurance			\$294.00
Long Term Disability			\$696.00
Total Annual Benefits			\$254,339.30
<u>OTHER EXPENSES</u>			
Cost of Administrative Support			\$28,794.28
Cost of Supervision			\$54,696.29
Uniform/Vest Replacement	6	\$1,445.00	\$8,670.00
Radio/Gun/Taser Replacement	6	\$900.00	\$5,400.00
Body Worn Camera/Radio Service	6	\$1,000.00	\$6,000.00
Vehicle Mileage	150,000	\$0.685	\$102,750.00
Records Management System			\$36,045.89
Total Annual Other Expenses			\$242,356.46
<u>CREDITS</u>			
Police State Aid Credit			(\$64,515.87)
Total Annual Credits			(\$64,515.87)
Total Annual Contract Cost			\$1,112,072.60