

CODE	DESCRIPTION	ACTUAL 12/31/2020	ACTUAL 12/31/2021	ADOPTED 1/31/2022	ACTUAL 12/31/2022	CURRENT 12/31/2023	ADOPTED 1/1/2023	PROPOSED 1/1/2024
101-4010-32390	CABLE FRANCHISE FEE	(36,469)	(37,048)	(30,000)	-	(17,069)	25,000	25,000
101-4010-32050	LODGING TAX				-	(23,797)	35,000	35,000
101-4010-32080	CAPITAL ONE REBATE				-	-	1,000	1,000
<b>TOTAL REVENUE</b>		<b>36,469</b>	<b>37,048</b>	<b>30,000</b>	<b>-</b>	<b>40,866</b>	<b>61,000</b>	<b>61,000</b>
101-4010-10200	MAYOR AND COUNCIL-SALARIES	16,185	15,965	15,965	16,053	10,439	15,965	16,100
101-4010-10910	PERA	187	-	-	-	-	-	-
101-4010-10920	FICA	1,036	1,221	1,410	1,221	939	1,221	1,221
<b>TOTAL PERSONNEL</b>		<b>17,408</b>	<b>17,187</b>	<b>17,375</b>	<b>17,274</b>	<b>11,378</b>	<b>17,186</b>	<b>17,321</b>
101-4010-11010	COMMUNITY PROMOTION	-	-	-	400	-	400	400
101-4010-11020	PRINTING AND PUBLISHING	-	73	100	129	12	100	100
101-4010-11200	POSTAGE	501	184	100	-	-	100	100
101-4010-11540	MAINTENANCE AND REPAIR	-	-	-	-	-	-	-
101-4010-11580	MEMBERSHIP AND SUBSCRIPTIONS	13,333	9,931	16,500	17,998	25,316	21,803	25,000
101-4010-11600	BOOKS AND REFERENCE MATERIAL	-	-	-	-	-	-	-
101-4010-11620	OTHER CHARGES	-	102	150	-	268	150	150
101-4010-11880	TRAVEL - MILEAGE, PARKING, ETC	-	-	300	-	-	300	300
101-4010-11890	CONFERENCE,SCHOOL,TRAINING FEE	70	175	800	485	55	800	800
101-4010-11900	LODGING, MEALS AND PER DIEM	-	-	600	388	-	274	274
<b>TOTAL SERVICES</b>		<b>13,904</b>	<b>10,465</b>	<b>18,550</b>	<b>19,400</b>	<b>25,651</b>	<b>23,927</b>	<b>27,124</b>
101-4010-13400	GENERAL SUPPLIES	41	100	125	122	74	125	125
101-4010-13450	PRINTED FORMS AND SUPPLIES	-	35	-	-	-	-	-
101-4010-13500	WELLNESS PROGRAM INCENTIVES	-	-	-	-	130	1,000	1,000
101-4010-13580	OFFICE SUPPLIES	-	-	-	-	-	-	-
<b>TOTAL SUPPLIES</b>		<b>41</b>	<b>135</b>	<b>125</b>	<b>122</b>	<b>204</b>	<b>1,125</b>	<b>1,125</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
101-4010-17900	LODGING TAX TRANSFER OUT					22,607	33,250	33,250
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,607</b>	<b>33,250</b>	<b>33,250</b>
<b>TOTAL OTHER</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEPARTMENT EXPENSES</b>		<b>31,353</b>	<b>27,787</b>	<b>36,050</b>	<b>36,797</b>	<b>59,840</b>	<b>75,488</b>	<b>78,820</b>
<b>NET DEPARTMENT</b>		<b>5,116</b>	<b>9,262</b>	<b>(6,050)</b>	<b>(36,797)</b>	<b>(18,975)</b>	<b>(14,488)</b>	<b>(17,820)</b>

101-4010-11580 This code includes the following memberships and subscriptions:

OnBoard Agenda Management Software	\$4,000	Contract starts September 1 annually. Considered a pre-paid asset for the subsequent year.
Initiative Foundation Contribution	\$2,870	
Coalition of Greater MN Cities	\$8,912	
League of MN Cities	\$6,155	Dues start September 1 annually. Considered a pre-paid asset for the subsequent year.
MN Mayor's Association	\$30	
<b>Total</b>	<b>\$21,967</b>	

101-4010-11010 Promotion of the City through participation in the annual Chamber of Commerce golf tournament.

101-4010-13500 Staff participates in the NFP wellness program; using the Capital One rewards from credit card use provides a source of funds to purchase incentives for participation or to support employee wellnes in other ways. This could also be used for an employee recognition program which has been included in annual budgets but never implemented.

CODE	DESCRIPTION	ACTUAL 12/31/2020	ACTUAL 12/31/2021	ADOPTED 1/31/2022	ACTUAL 12/31/2022	CURRENT 12/31/2023	ADOPTED 1/1/2023	PROPOSED 1/1/2024
101-4020-32380	TOBACCO LICENSES	(1,200)	(1,300)	(1,000)	(1,650)	(200)	500	500
101-4020-32420	MISC PERMITS & LICENSES	(215)	(766)	(750)	(485)	(1,025)	650	650
101-4020-32460	LIQUOR LICENSES				-	(3,913)		
101-4020-32500	LIQUOR ON-SALE LICENSE	(12,842)	(26,500)	(15,000)	(21,467)	-	15,000	15,000
101-4020-32520	NON-INTOXICATING OFF-SALE	(500)	(200)	(400)	(800)	-	400	400
101-4002-32540	NON-INTOXICATING ON-SALE	(200)	-	-	-	-	-	-
101-4002-32550	SET-UP LICENSE	-	-	-	-	-	-	-
101-4020-32560	REFUSE HAULERS LICENSE	(625)	7,650	(1,250)	(9,650)	-	1,250	1,250
101-4002-32570	RECYCLING FACILITY LICENSE	-	-	-	-	-	-	-
101-4020-32580	PEDDLERS LICENSE	(900)	(850)	(800)	(150)	(200)	400	200
101-4020-34100	CHARGES FOR CURRENT SERVICES	(8)	(9)	(20)	(35)	(41)	30	30
101-4020-34540	VACANCY NOTIFICATION FEE	(25)	(25)	(25)	(25)	(25)	-	25
<b>TOTAL REVENUE</b>		<b>16,515</b>	<b>22,000</b>	<b>19,245</b>	<b>34,262</b>	<b>5,404</b>	<b>18,230</b>	<b>18,055</b>
101-4020-10100	ADMINISTRATION - REG. HRS.	166,701	152,854	191,879	178,669	141,147	190,972	224,782
101-4020-10110	ADMINISTRATION - VACATION	16,131	25,232	-	6,235	9,930		
101-4020-10120	ADMINISTRATION - SICK PAY	3,089	2,668	-	4,572	1,356		
101-4020-10130	ADMINISTRATION - HOLIDAY	4,298	3,862	-	3,909	3,453		
101-4020-10200	PART-TIME OFFICE CLERICAL	-	-	-	-	-		
101-4020-10300	OVERTIME	-	-	-	-	-		
101-4020-10910	ADMINISTRATION - PERA	13,716	11,891	14,391	14,415	11,693	14,323	16,844
101-4020-10920	ADMINISTRATION - FICA	13,163	13,735	14,679	13,570	10,679	14,609	17,181
101-4020-10930	ADMINISTRATION - MEDICAL INS.	34,741	34,114	41,144	41,143	33,281	40,191	46,835
101-4020-10940	ADMINISTRATION - LIFE INS.	320	328	340	340	284	340	350
<b>TOTAL PERSONNEL</b>		<b>252,159</b>	<b>244,683</b>	<b>262,433</b>	<b>262,854</b>	<b>211,823</b>	<b>260,435</b>	<b>305,992</b>
101-4020-11020	ADVERTISING, PRINTING & PUBLISH	1,128	1,036	1,500	725	483	1,500	1,000
101-4020-11200	TELEPHONE AND POSTAGE	1,411	2,177	3,000	2,628	359	250	300
101-4020-11250	CELL PHONE	-	-	-	-	728	1,150	1,150
101-4020-11400	CONTRACTED LABOR	-	-	-	315	-	-	-
101-4020-11410	LEGAL SERVICES / CIVIL	-	-	-	1,890	-	-	-
101-4020-11420	ENGINEERING	-	304	300	-	444	-	1,000
101-4020-11430	ADMIN. - EXPERT & PROFESSIONAL	-	-	100	250	676	100	100
101-4020-11540	MAINTENANCE AND REPAIR	-	39	50	-	-	-	-
101-4020-11580	MEMBERSHIP AND SUBSCRIPTION	104	326	1,200	4,827	616	1,200	1,000
101-4020-11600	BOOKS AND REFERENCE MATERIAL	-	-	-	-	-	-	-
101-4020-11620	OTHER CHARGES	-	535	1,000	2,530	2,475	500	500
101-4020-11860	TAXES AND LICENSES	-	-	50	84	3	70	70
101-4020-11870	RECORDING FEES	-	-	-	-	370	250	250
101-4020-11880	TRAVEL - MILEAGE, PARKING, ETC	630	245	500	-	-	-	-
101-4020-11890	CONFER., SCHOOL, TRAINING FEES	70	674	700	110	20	700	700
101-4020-11900	LODGING, MEALS, AND PER DIEM	75	399	500	-	-	500	500
<b>TOTAL SERVICES</b>		<b>3,419</b>	<b>5,733</b>	<b>8,900</b>	<b>13,358</b>	<b>6,173</b>	<b>6,220</b>	<b>6,570</b>
101-4020-13200	UNIFORM	152	194	600	436	557	600	600
101-4020-13380	GASOLINE	-	-	-	-	-	-	-
101-4020-13400	GENERAL SUPPLIES	2,719	882	1,500	2,789	126	1,200	500
101-4020-13450	PRINTED FORMS AND SUPPLIES	-	668	300	-	120	-	200
101-4020-13580	OFFICE SUPPLIES	142	907	700	1,065	1,052	900	1,400
101-4020-13820	SMALL TOOLS AND SUPPLIES	-	-	-	-	14	-	-
<b>TOTAL SUPPLIES</b>		<b>3,013</b>	<b>2,651</b>	<b>3,100</b>	<b>4,290</b>	<b>1,869</b>	<b>2,700</b>	<b>2,700</b>
101-4020-15020	COPIER	-	-	-	-	-	-	-
101-4020-15100	ADMINISTRATION - MACH & EQUIP	(49)	-	2,800	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>(49)</b>	<b>-</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OTHER</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL DEPARTMENT EXPENSES</b>		<b>258,542</b>	<b>253,067</b>	<b>277,233</b>	<b>280,501</b>	<b>219,865</b>	<b>269,355</b>	<b>315,262</b>
<b>NET DEPARTMENT</b>		<b>(242,027)</b>	<b>(231,067)</b>	<b>(257,988)</b>	<b>(246,239)</b>	<b>(214,461)</b>	<b>(251,125)</b>	<b>(297,207)</b>

101-4005-34100 These are fees collected for notary services.

101-4020-11200 Expenses will be split to acknowledge cost of city issued cell phones. Landline costs, currently split between Administration, Finance and Planning/Zoning/EDA will not longer be allocated and will be budgeted in the City Hall budget. The remaining expense for this line item will be postage.

- 101-4020-11410 Expenses will be journaled back to the Attorney budget under "Other Charges".
- 101-4020-11580 Year-end 2021 adjustment to this line item per the audit preparation.
- 101-4020-11870 This is a new line item to more accurately reflect and track recording fees related to the recording of annexation orders, development agreements or other documents related to real property.
- 101-4020-13450 Printed forms and supplies will be discontinued and will be combined with Advertising, Printing and Publishing.

CODE	DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	CURRENT	ADOPTED	PROPOSED
		12/31/2020	12/31/2021	1/31/2022	12/31/2022	12/31/2023	1/1/2023	1/1/2024
101-4040-34200	ELECTION FILING FEE	(14)	-	(45)	(10)	-	-	(50)
101- 4040-XXXXX	ELECTION PASS-THROUGH FUNDING							(375)
	<b>TOTAL REVENUE</b>	<b>14</b>	<b>-</b>	<b>45</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>425</b>
101-4040-10100	ELECTIONS REG. HRS.	-	-	-	-	-	-	-
101-4040-10200	ELECTION PART TIME	1,893	-	2,700	2,577	-	-	6,780
101-4040-10300	ELECTIONS - OVERTIME	-	-	-	-	-	-	-
101-4040-10910	ELECTIONS - PERA	-	-	-	-	-	-	-
101-4040-10920	ELECTIONS - FICA	-	-	-	-	-	-	-
101-4040-10930	ELECTION - MEDICAL INSURANCE	-	-	-	-	-	-	-
	<b>TOTAL PERSONNEL</b>	<b>1,893</b>	<b>-</b>	<b>2,700</b>	<b>2,577</b>	<b>-</b>	<b>-</b>	<b>6,780</b>
101-4040-11020	PRINTING AND PUBLISHING	-	-	-	37	-	-	-
101-4040-11400	CONTRACTUAL LABOR	-	-	-	-	-	-	-
101-4040-11430	EXPERT & PROFESSIONAL - JUDGES	-	-	-	-	-	-	-
101-4040-11540	REPAIRS AND MAINTENANCE	671	-	900	-	-	500	250
101-4040-11610	DATA PROCESS/OFFICE EQUIP R&M	-	-	2,560	-	-	-	-
101-4040-11620	ELECTION - OTHER CHARGES	138	-	-	60	-	-	700
101-4040-11880	ELECTION - TRAVEL	189	-	300	237	-	-	250
101-4040-11890	ELECTION - TRAINING	-	-	-	-	-	-	-
	<b>TOTAL SERVICES</b>	<b>999</b>	<b>-</b>	<b>3,760</b>	<b>334</b>	<b>-</b>	<b>500</b>	<b>1,200</b>
101-4040-13400	GENERAL SUPPLIES	315	-	200	645	-	-	100
101-4040-13450	SUPPLIES	-	-	-	-	-	-	100
	<b>TOTAL SUPPLIES</b>	<b>315</b>	<b>-</b>	<b>200</b>	<b>645</b>	<b>-</b>	<b>-</b>	<b>200</b>
101-4040-15100	MACHINERY AND EQUIPMENT	-	-	11,000	1,280	-	-	-
	<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>11,000</b>	<b>1,280</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL TRANSFERS</b>							
	<b>TOTAL OTHER</b>							
	<b>TOTAL DEPARTMENT EXPENSES</b>	<b>3,206</b>	<b>-</b>	<b>17,660</b>	<b>4,836</b>	<b>-</b>	<b>500</b>	<b>8,180</b>
	<b>NET DEPARTMENT</b>	<b>(3,192)</b>	<b>-</b>	<b>(17,615)</b>	<b>(4,826)</b>	<b>-</b>	<b>(500)</b>	<b>(7,755)</b>

101-4040-34200 Election filing fees. The Mayor and two Councilors are scheduled for re-election in 2024.

101-4040-10200 Hourly pay for election judges. Recommending that the hourly rate be increased from \$12 to \$15 per hour. There will be approximately 66 hours of judges time over three elections and visiting health care facilities to assist with voting.

CODE	DESCRIPTION	ACTUAL	REVISED	ADOPTED	ACTUAL	CURRENT	ADOPTED	PROPOSED
		12/31/2020	12/31/2021	1/31/2022	12/31/2022	12/31/2023	1/1/2023	1/1/2024
	TOTAL REVENUE	-	-	-	-	-	-	-
	TOTAL PERSONNEL	-	-	-	-	-	-	-
101-4053-11020	ADVERTISING,PRINTING & PUBLISH	-	(19,174)	150	39	-	-	-
101-4053-11430	OTHER EXPERT AND PROFESSIONAL	19,174	40,154	21,000	21,829	1,636	22,000	22,200
	TOTAL SERVICES	19,174	20,980	21,150	21,869	1,636	22,000	22,200
	TOTAL SUPPLIES	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	-	-
	TOTAL TRANSFERS	-	-	-	-	-	-	-
	TOTAL OTHER	-	-	-	-	-	-	-
	TOTAL DEPARTMENT EXPENSES	19,174	20,980	21,150	21,869	1,636	22,000	22,200
	NET DEPARTMENT	(19,174)	(20,980)	(21,150)	(21,869)	(1,636)	(22,000)	(22,200)

101-4053-11430 Mille Lacs County estimates the cost for Assessment service in 2024 will be \$20,466.  
 Sherburne County cost will remain the same as in 2023.

CODE	DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	CURRENT	ADOPTED	PROPOSED
		12/31/2020	12/31/2021	1/31/2022	12/31/2022	12/31/2023	1/1/2023	1/1/2024
101-4054-34040	ASSESSMENT SEARCHES	(40)	(60)	(40)	(50)	-	40	40
	TOTAL REVENUE	40	60	40	50	-	40	40
101-4054-10100	FINANCE - REGULAR HOURS	111,089	202,129	108,154	43,027	58,024	73,837	97,296
101-4054-10110	FINANCE - VACATION	20,388	11,848	-	8,387	2,148	-	-
101-4054-10120	FINANCE - SICK PAY	4,998	1,464	-	1,032	1,249	-	-
101-4054-10130	FINANCE - HOLIDAY	3,164	2,963	-	1,545	2,492	-	-
101-4054-10200	FINANCE PART-TIME	-	-	6,000	4,268	-	5,000	-
101-4054-10300	OVERTIME	-	-	-	-	-	-	-
101-4054-10910	FINANCE - PERA	10,791	9,970	8,112	3,612	4,794	5,538	7,297
101-4054-10920	FINANCE - FICA	9,973	15,135	8,274	4,322	4,667	5,649	7,443
101-4054-10930	FINANCE - MEDICAL INSURANCE	28,185	27,777	20,381	8,785	9,840	18,310	14,385
101-4054-10940	FINANCE - LIFE INSURANCE	291	311	315	123	149	179	285
	TOTAL PERSONNEL	188,879	271,594	151,236	75,101	83,363	108,513	126,706
101-4054-11020	ADVERTISING,PRINTING & PUBLISH	-	-	1,200	2,895	555	1,500	1,000
101-4054-11200	TELEPHONE AND POSTAGE	1,086	2,375	4,000	3,171	894	1,200	1,000
101-4054-11250	CELL PHONE	-	-	-	-	392	1,050	600
101-4054-11400	CONTRACTED LABOR	-	-	-	46,904	-	66,500	-
101-4054-11430	OTHER EXPERT AND PROFESSIONAL	13,000	11,571	12,500	27,093	49,045	15,000	90,000
101-4054-11540	MAINTENANCE AND REPAIR	5,030	5,030	5,300	2,613	-	3,500	1,500
101-4054-11550	ANNUAL SOFTWARE MAINTENANCE FEE	-	-	-	-	18,736	15,900	18,000
101-4054-11580	MEMBERSHIP AND SUBSCRIPTIONS	340	240	600	5,497	280	600	400
101-4054-11600	BOOKS AND REFERENCE MATERIAL	-	-	-	-	142	-	150
101-4054-11620	OTHER CHARGES	-	(55)	55	-	-	-	-
101-4054-11880	TRAVEL - MILEAGE, PARKING, ETC	-	-	300	-	-	300	500
101-4054-11890	CONFER., SCHOOL, TRAINING FEES	-	-	1,000	85	500	750	1,000
101-4054-11900	LODGING, MEALS AND PER DIEM	-	-	700	-	-	500	1,000
	TOTAL SERVICES	19,456	19,161	25,655	88,258	70,544	106,800	115,150
101-4054-13200	UNIFORMS	-	-	-	-	-	-	-
101-4054-13400	GENERAL SUPPLIES	2,071	2,234	2,250	814	2,799	4,600	500
101-4054-13450	PRINTED FORMS AND SUPPLIES	-	680	50	79	-	-	-
101-4054-13580	OFFICE SUPPLIES	43	249	300	634	-	300	3,000
	TOTAL SUPPLIES	2,114	3,163	2,600	1,527	2,799	4,900	3,500
101-4054-15100	MACHINERY AND EQUIPMENT	-	1,312	60,000	57,541	-	-	1,500
	TOTAL CAPITAL OUTLAY	-	1,312	60,000	57,541	-	-	1,500
	TOTAL TRANSFERS	-	-	-	-	-	-	-
	TOTAL OTHER	-	-	-	-	-	-	-
	TOTAL DEPARTMENT EXPENSES	210,449	295,230	239,491	222,427	156,706	220,213	246,856
	NET DEPARTMENT	(210,409)	(295,170)	(239,451)	(222,377)	(156,706)	(220,173)	(246,816)

101-4054-10100 Personnel hours account for 50 percent of one accountant and 75 percent of the second accountant. The remaining salary for these two positions will be accounted for in the Liquor Fund. As of March 2022, the Finance Director position has been vacant.

101-4054-11020 Additional 2022 costs are for the advertisement of the Finance Director position with Zip Recruiter and Indeed.

101-4054-11200 As with the Administration budget, cell phone expenses will be tracked separately. Landline expenses will accrue to the City Hall budget. Postage will be the remaining expense in this line item.

101-4054-11400 Contracted labor expenses include the following:  
 Abdo, monthly financial advice  
 Abdo, audit preparation  
 Van Iwaarden, actuarial services  
 Total

101-4054-11430 Expert and professional services, this is the prorated cost for the audit. The 2022 expenses need to be further pro-rated and journaled to the Airport, Liquor, and Wastewater funds, so this amount will change.

101-4054-11580 2022 expenses include two software maintenance payments to Civic Systems. They may be better coded to the capital expense. The 2023 software maintenance expense will absorb these costs going forward.

101-4054-11600 Annual assessment roll prepared by Mille Lacs County.

- 101-4054-11340 General supplies for office operations.
- 101-4054-13450 Printed forms and supplies will be discontinued and will be combined with Advertising, Printing and Publishing.
- 101-4054-13580 The bulk of this line items is envelopes for mailing payments to vendors. Envelopes are purchased in larger quantities every other year; bulk purchases reduce the cost per envelope. As staff implements ACH payments, this items will lower in out years.
- 101-4054-1502 New office desk for Accountant.

CODE	DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	CURRENT	ADOPTED	PROPOSED
		12/31/2020	12/31/2021	1/31/2022	12/31/2022	12/31/2023	1/1/2023	1/1/2024
TOTAL REVENUE		-	-	-	-	-	-	-
TOTAL PERSONNEL		-	-	-	-	-	-	-
101-4060-11410	LEGAL SERVICES / CIVIL	21,602	20,363	23,760	24,076	16,009	23,760	23,760
101-4060-11420	LEGAL SERVICES / CRIMINAL	44,265	46,730	48,240	48,680	32,530	48,240	48,240
101-4060-11430	OTHER EXPERT AND PROFESSIONAL	-	3,596	-	-	-	-	-
101-4060-11620	OTHER CHARGES	-	-	12,000	665	1,135	12,000	12,000
TOTAL SERVICES		65,866	70,689	84,000	73,420	49,674	84,000	84,000
TOTAL SUPPLIES		-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-	-
TOTAL OTHERS		-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSES		65,866	70,689	84,000	73,420	49,674	84,000	84,000
NET DEPARTMENT		(65,866)	(70,689)	(84,000)	(73,420)	(49,674)	(84,000)	(84,000)

Legal services are provided by the firm of Toven & Associates. Damien Toven, Principle, has been the City Attorney since his employment with the firm Dove, Fretland & VanValkenburg. That firm was selected via Request for Proposal in 1997 and again in 2005 and 2015. A two-year agreement was executed with Toven & Associates which will hold expenses for 2022 and 2023. The budget contains the base contract plus additional expenses for special projects, land sales, development issues and out-of-pocket reimbursements. Appeals for criminal or civil issues are not included in the base contract and will result in additional, not budgeted expenses.



CODE	DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	CURRENT	ADOPTED	PROPOSED
		12/31/2020	12/31/2021	1/31/2022	12/31/2022	12/31/2023	1/1/2023	1/1/2024
101-4080-3XXXX	REVENUE FROM OTHER AGENCIES							11,052
	TOTAL REVENUE	-	-	-	-	-	-	11,052
101-4080-10100	TECHNOLOGY - REGULAR HOURS	-	-	58,282	56,251	50,298	62,629	83,579
101-4080-10110	TECHNOLOGY - VACATION			-	925	842		
101-4080-10120	TECHNOLOGY - SICK PAY			-	-	-		
101-4080-10130	TECHNOLOGY- HOLIDAY			-	-	-		
101-4080-10200	TECHNOLOGY PART-TIME			-	-	-		
101-4080-10300	OVERTIME			-	-	-		
101-4080-10910	TECHNOLOGY - PERA			4,371	4,203	3,836	4,697	6,268
101-4080-10920	TECHNOLOGY - FICA			4,459	4,274	3,802	4,791	6,394
101-4080-10930	TECHNOLOGY - MEDICAL INSURANCE			21,244	8,734	16,374	20,518	23,337
101-4080-10940	TECHNOLOGY - LIFE INSURANCE			-	134	122	146	146
	TOTAL PERSONNEL	-	-	88,501	74,520	75,273	92,781	119,724
101-4080-11200	INTERNET PHONE LINE CHARGES			540	504	-	-	500
101-4080-11250	CELL PHONE			-	-	392	540	600
101-4080-11430	EXPERT AND PROFESSIONAL			-	-	-	-	3,500
101-4080-11540	MAINTENANCE AND REPAIR			1,300	930	-	1,300	1,300
101-4080-11580	MEMBERSHIP AND SUBSCRIPTIONS	-	-	9,500	2,428	7,434	4,500	19,000
101-4080-11620	OTHER CHARGES			-	-	20	-	-
	TOTAL SERVICES	-	-	11,340	3,862	7,846	6,340	24,900
101-4080-13400	GENERAL SUPPLIES	2,218	56	500	3,544	500	1,000	1,000
	TOTAL SUPPLIES	2,218	56	500	3,544	500	1,000	1,000
101-4080-15020	IMPROVEMENTS					755	10,000	-
101-4080-15100	MACHINERY AND EQUIPMENT					3,264	38,000	21,500
	TOTAL CAPITAL OUTLAY	-	-	-	-	4,018	48,000	21,500
	TOTAL TRANSFERS	-	-	-	-	-	-	-
	TOTAL OTHER	-	-	-	-	-	-	-
	TOTAL DEPARTMENT EXPENSES	2,218	56	100,341	81,926	87,637	148,121	167,124
	NET DEPARTMENT	(2,218)	(56)	(100,341)	(81,926)	(87,637)	(148,121)	(156,072)

101-4080-11430 Firewall support, maintenance and virus protection for City Hall, Public Works and Liquor Store

101-4080-11580 Memberships and Subscriptions include software and licenses for enterprise operations and include the following:

Canva, software for marketing/promos	500
Microsoft Core CAL Bridge Licenses	1,182
Microsoft Office365 Licenses	5,260
Scheduling	276
Domains	60
Mitel Phone System Support	5,000
Enterprise	2,700
Microsoft Office365 Upgraded Licenses	932
Acrobat Pro	240
Website Support	2,800
Total	18,949

101-4080-15020 No improvement expenses are planned for 2024.

101-4080-15100 Capital expenses include new computers/monitors in Police, two laptops for the School Resource Officers and a rugged laptop for the Public Works Director.

CODE	DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	CURRENT	ADOPTED	PROPOSED
		12/31/2020	12/31/2021	1/31/2022	12/31/2022	12/31/2023	1/1/2023	1/1/2024
101-4091-32340	BUILDING PERMITS	(60,154)	(98,732)	(65,000)	(124,284)	(163,106)	65,000	65,000
101-4091-32350	PLAN CHECK FEES	(31,874)	(40,609)	(30,000)	(42,449)	(53,358)	30,000	30,000
101-4091-32360	BUILDING PERMIT SURCHARGE	(2,526)	(6,772)	(3,000)	(5,364)	(7,402)	3,000	3,000
101-4091-32600	PLUMBING PERMIT	(1,630)	(1,800)	(1,500)	(1,811)	(805)	1,500	1,500
101-4091-32620	PLUMBING PERMIT SURCHARGE	(21)	(19)	(25)	(20)	(6)	25	25
<b>TOTAL REVENUE</b>		<b>96,205</b>	<b>147,932</b>	<b>99,525</b>	<b>173,928</b>	<b>224,677</b>	<b>99,525</b>	<b>99,525</b>
<b>TOTAL PERSONNEL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
101-4091-11020	PRINTING AND PUBLISHING	-	-	-	-	-	-	-
101-4091-11200	TELEPHONE AND POSTAGE	295	-	50	96	-	50	50
101-4091-11430	OTHER EXPERT AND PROFESSIONAL	40,664	28,310	45,000	60,315	44,324	45,000	45,000
101-4091-11580	MEMBERSHIP AND SUBSCRIPTIONS	-	-	-	-	-	-	-
101-4091-11600	BOOKS AND REFERENCE MATERIALS	-	-	-	-	-	-	-
101-4091-11620	OTHER CHARGES	-	-	-	-	-	-	-
<b>TOTAL SERVICES</b>		<b>40,959</b>	<b>28,310</b>	<b>45,050</b>	<b>60,411</b>	<b>44,324</b>	<b>45,050</b>	<b>45,050</b>
101-4091-13400	GENERAL SUPPLIES	-	-	100	-	134	-	200
101-4091-13450	PRINTED FORMS AND SUPPLIES	-	-	100	-	-	-	-
101-4091-13580	OFFICE SUPPLIES	-	8	-	9	9	-	50
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>8</b>	<b>200</b>	<b>9</b>	<b>143</b>	<b>-</b>	<b>250</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
101-4091-18100	REMIT COLLECTIONS/OTHER AGENCY	2,352	5,949	5,300	5,647	3,568	5,300	5,300
101-4091-18200	REFUNDS/REIMBURSEMENTS	-	-	-	-	-	-	-
<b>TOTAL OTHER</b>		<b>2,352</b>	<b>5,949</b>	<b>5,300</b>	<b>5,647</b>	<b>3,568</b>	<b>5,300</b>	<b>5,300</b>
<b>TOTAL DEPARTMENT EXPENSES</b>		<b>43,311</b>	<b>34,266</b>	<b>50,550</b>	<b>66,068</b>	<b>48,034</b>	<b>50,350</b>	<b>50,600</b>
<b>NET DEPARTMENT</b>		<b>52,895</b>	<b>113,666</b>	<b>48,975</b>	<b>107,861</b>	<b>176,643</b>	<b>49,175</b>	<b>48,925</b>

101-4091-32340 Permit revenues are up in 2023 due to a large permit for Glenn Metalcraft's new building. Large projects are anticipated for 2024, but revenues are estimated conservatively.

101-4091-11430 The City Council is evaluating a possible new service provider for building inspection services.

101-4091-10810 The City collects and returns to the State 96% of the building and plumbing permit surcharges collected. The remaining 4% should be transferred into the City's general fund.

The additional revenue over expenses can be used to offset expenses for planning and zoning staff.

CODE	DESCRIPTION	ACTUAL 12/31/2020	ACTUAL 12/31/2021	ADOPTED 1/31/2022	ACTUAL 12/31/2022	CURRENT 12/31/2023	ADOPTED 1/1/2023	PROPOSED 1/1/2024
101-4092-32400	FENCE PERMITS	(300)	(2,997)	(250)	(400)	(500)	250	250
101-4092-34520	PLANNING COMMISSION FEES	(5,425)	(2,325)	(3,500)	(5,980)	(3,000)	3,500	3,500
101-4092-32300	ELECTRIC REIMBURSEMENT FOR COMM SIGN					(293)		300
101-4092-32350	RECOVERED COSTS FOR ABATEMENTS					(250)		250
	<b>TOTAL REVENUE</b>	<b>5,725</b>	<b>5,322</b>	<b>3,750</b>	<b>6,380</b>	<b>4,043</b>	<b>3,750</b>	<b>3,750</b>
101-4092-10100	ZONING - REGULAR HOURS	47,163	54,373	65,531	49,175	48,608	70,003	83,445
101-4092-10110	ANNUAL LEAVE	3,031	5,366	-	3,335	4,327		
101-4092-10120	PLANNING & ZONING - SICK PAY	1,664	834	-	532	328		
101-4092-10130	ZONING - HOLIDAY	2,566	986	-	977	1,813		
101-4092-10200	SECRETARIAL - PART TIME	-	-	-	3,881	-		
101-4092-10800	PLANNING INTERN	-	3,330	3,000	-	3,709	4,000	4,000
101-4092-10910	PERA - ZONING	4,194	4,552	4,915	3,920	4,131	5,250	6,258
101-4092-10920	FICA - ZONING	4,036	4,965	5,013	4,284	4,402	5,355	6,384
101-4092-10930	MEDICAL INSURANCE - ZONING	11,618	14,272	15,922	7,867	7,319	15,164	17,101
101-4092-10940	LIFE INSURANCE	131	136	135	114	114	135	135
	<b>TOTAL PERSONNEL</b>	<b>74,402</b>	<b>88,814</b>	<b>94,516</b>	<b>74,085</b>	<b>74,749</b>	<b>99,907</b>	<b>117,323</b>
101-4092-11010	COMMUNITY PROMOTION	209	3,214	2,500	307	49	2,000	1,000
101-4092-11020	ADVERTISING,PRINTING & PUBLISH	817	362	700	1,212	971	800	800
101-4092-11200	TELEPHONE AND POSTAGE	827	902	1,500	1,342	189	150	200
101-4092-11250	CELL PHONE	-	-	-	-	354	600	600
101-4092-11360	UTILITY SERVICE	861	1,262	1,000	1,782	401	1,000	700
101-4092-11400	CONTRACTUAL LABOR	-	-	-	1,700	(895)	1,000	1,000
101-4092-11410	LEGAL SERVICES	168	658	1,500	490	-	1,500	1,500
101-4092-11420	ENGINEERING	6,492	7,648	7,500	24,940	13,185	7,500	15,000
101-4092-11430	OTHER EXPERT AND PROFESSIONAL	480	430	1,000	6,176	1,340	1,000	1,000
101-4092-11440	GIS MAPPING SERVICES	-	-	-	-	-	3,600	-
101-4092-11500	INSURANCE AND BONDS	-	-	-	2,871	2,871	5,800	3,500
101-4092-11540	MAINTENANCE AND REPAIRS	404	1,175	1,500	212	162	1,000	1,000
101-4092-11580	MEMBERSHIP AND SUBSCRIPTIONS	269	192	950	2,530	579	950	950
101-4092-11600	BOOKS AND REFERENCE MATERIALS	-	-	-	-	-	-	-
101-4092-11620	OTHER CHARGES - STUDIES	-	-	1,000	-	-	-	-
101-4092-11860	TAXES AND LICENSES	1,334	652	1,000	1,647	396	500	500
101-4092-11870	RECORDING FEES	-	-	-	-	184	500	500
101-4092-11880	TRAVEL - MILEAGE,PARKING, ETC	21	272	300	150	-	300	300
101-4092-11890	CONFER., SCHOOL, TRAINING FEES	35	-	600	639	-	1,000	1,000
101-4092-11900	LODGING, MEALS AND PER DIEM	-	-	600	330	15	1,000	1,000
	<b>TOTAL SERVICES</b>	<b>11,917</b>	<b>16,767</b>	<b>21,650</b>	<b>46,327</b>	<b>19,802</b>	<b>30,200</b>	<b>30,550</b>
101-4092-13200	UNIFORM	152	194	-	-	-	-	-
101-4092-13400	GENERAL SUPPLIES	4,315	981	1,000	309	43	1,000	500
101-4092-13580	OFFICE SUPPLIES	89	92	150	170	14	150	150
	<b>TOTAL SUPPLIES</b>	<b>4,556</b>	<b>1,268</b>	<b>1,150</b>	<b>479</b>	<b>58</b>	<b>1,150</b>	<b>650</b>
101-4092-15020	STRUCTURES & IMPROVEMENTS	-	303,801	63,600	256,467	41,761	-	-
101-4092-15100	MACHINERY AND EQUIPMENT	(3,009)	-	-	-	-	-	8,500
	<b>TOTAL CAPITAL OUTLAY</b>	<b>(3,009)</b>	<b>303,801</b>	<b>63,600</b>	<b>256,467</b>	<b>41,761</b>	<b>-</b>	<b>8,500</b>
101-4092-17900	TRANSFERS OUT	5,000	40,516	-	-	-	-	-
	<b>TOTAL TRANSFERS</b>	<b>5,000</b>	<b>40,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
101-4092-18200	REFUNDS OF APPLICATION	-	-	-	-	-	-	-
	<b>TOTAL OTHER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL DEPARTMENT EXPENSES</b>	<b>92,866</b>	<b>451,165</b>	<b>180,916</b>	<b>377,357</b>	<b>136,370</b>	<b>131,257</b>	<b>157,023</b>
	<b>NET DEPARTMENT</b>	<b>(87,141)</b>	<b>(445,843)</b>	<b>(177,166)</b>	<b>(370,977)</b>	<b>(132,327)</b>	<b>(127,507)</b>	<b>(153,273)</b>

Revenues include the noted permit and application fees, the reimbursement from the school for the electric for the digital community sign (they pay 50%), and any recovered costs for abatements as a result of a code enforcement action.

- 101-4092-11250 Landline costs will accrue to the City Hall budget beginning in 2023. Cell phone costs for the Community Development Planner will accrue here.
- 101-4092-11360 Utility service includes the community digital sign. PPU will set the electrical usage to a flat \$55 per month and the school district reimburses the City for a portion of the costs.
- 101-4092-11400 2022 expenses are for abatements as a result from code enforcement actions. The property owners have reimbursed the City for these costs without needing to assess.

- 101-4092-11420 Engineering and GIS Mapping will be merged into one line item.
- 101-4092-11430 Engineering costs are over budget as a result of the agreement with Butch Drews for the acquisition of property for right of way purposes at the end of 13th Avenue North.
- 101-4092-11440 These services were previously included as a capital expense. Annual services such as this do not qualify for a capital expense.
- 101-4092-11580 Expenses here include MNAPA, APA, GPS 93:45, and in 2022 a final payment to City Grows, the online permitting software, a COVID acquisition that staff has elected to discontinue. New permitting software may be a future expense after more research and preparation has been done.
- 101-4092-11870 Recording fees are a new expense code. As they are different than taxes and licenses, this will make them easier to track.

CODE	DESCRIPTION	ACTUAL 12/31/2020	ACTUAL 12/31/2021	ADOPTED 1/31/2022	ACTUAL 12/31/2022	CURRENT 12/31/2023	ADOPTED 1/1/2023	PROPOSED 1/1/2024
101-4093-34310	LIBRARY COMM ROOM RENTAL	-	-	(2,000)	(300)	(90)	500	300
	TOTAL REVENUE	-	-	2,000	300	90	500	300
	TOTAL PERSONNEL	-	-	-	-	-	-	-
101-4093-11180	CLEANING AND WASTE REMOVAL	-	-	-	-	-	-	-
101-4093-11200	TELEPHONE	1,598	1,749	1,600	1,581	1,024	1,600	1,600
101-4093-11360	UTILITY SERVICE	11,657	13,022	14,500	11,164	9,483	15,400	16,400
101-4093-11400	CONTRACTED LABOR	-	-	-	-	-	-	-
101-4093-11430	OTHER EXPERT & PROFESSIONAL	6,669	10,544	6,240	6,246	5,204	6,500	6,500
101-4093-11500	INSURANCE & BONDS	2,530	2,413	2,900	119,221	5,259	2,900	5,300
101-4093-11540	MAINTENANCE AND REPAIR	3,847	5,445	7,000	2,394	5,980	5,000	6,000
101-4093-11620	TRAVEL, MILEAGE	-	-	-	-	-	-	-
101-4093-11860	LICENSES AND TAXES	-	-	-	284	3	300	30
101-4093-11880	MILEAGE	-	-	-	-	-	-	-
	TOTAL SERVICES	26,301	33,173	32,240	140,889	26,953	31,700	35,830
101-4093-13400	GENERAL SUPPLIES	1,369	1,396	1,500	880	1,021	1,500	-
	TOTAL SUPPLIES	1,369	1,396	1,500	880	1,021	1,500	-
101-4093-15020	STRUCTURES AND OTHER IMPROVE	-	-	-	-	-	17,000	28,500
101-4093-15100	MACHINERY AND EQUIPMENT	-	-	-	-	-	6,000	11,500
	TOTAL CAPITAL OUTLAY	-	-	-	-	-	23,000	40,000
	TOTAL TRANSFERS	-	-	-	-	-	-	-
	TOTAL OTHER	-	-	-	-	-	-	-
	TOTAL DEPARTMENT EXPENSES	27,670	34,569	33,740	141,769	27,974	56,200	75,830
	NET DEPARTMENT	(27,670)	(34,569)	(31,740)	(141,469)	(27,884)	(55,700)	(75,530)

101-4093-11360 Utility costs reflect an increase in solid waste collection. Each site will be billed actual costs instead of pro-rating the costs.

101-4093-15020 Capital expenses include: repair of flat roof, heating and air conditioning units (as needed)

101-4093-15100 Capital machinery expenses include replacement of the fire alarm panel which has been malfunctioning and can no longer be repaired.

CODE	DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	CURRENT	ADOPTED	PROPOSED
		12/31/2020	12/31/2021	1/31/2022	12/31/2022	12/31/2023	1/1/2023	1/1/2024
TOTAL REVENUE		-	-	-	-	-	-	-
TOTAL PERSONNEL		-	-	-	-	-	-	-
101-4094-11020	ADVERTISING/PUBLICATIONS	-	-	-	-	-	-	-
101-4094-11180	CLEANING AND WASTE REMOVAL	-	-	-	-	-	-	-
101-4094-11200	TELEPHONE AND POSTAGE	-	-	-	-	1,822	2,600	3,600
101-4094-11360	UTILITY SERVICE	4,320	4,640	6,000	4,570	5,618	6,000	7,150
101-4094-11370	COPIER LEASE	-	-	-	-	2,735	2,500	3,120
101-4094-11400	CONTRACTED LABOR	-	-	-	-	-	-	-
101-4094-11430	OTHER EXPERT & PROFESSIONAL	5,406	5,505	3,640	3,605	2,599	3,800	4,000
101-4094-11500	INSURANCE AND BONDS	-	-	-	740	740	1,500	1,000
101-4094-11540	MAINTENANCE AND REPAIRS	11,204	9,312	6,500	3,665	2,118	5,000	6,000
101-4094-11620	OTHER CHARGES	-	-	-	-	-	-	1,500
101-4094-11860	TAXES	-	-	-	-	-	-	-
101-4094-11880	MILEAGE	-	-	-	-	-	-	-
TOTAL SERVICES		20,930	19,457	16,140	12,580	15,631	21,400	26,370
101-4094-13200	UNIFORMS	-	-	-	-	-	-	-
101-4094-13400	GENERAL SUPPLIES	4,070	533	1,200	294	702	1,200	1,000
101-4094-13410	COFFEE SUPPLIES - CITY HALL	-	32	-	-	-	-	-
101-4094-13820	SMALL TOOLS AND EQUIPMENT	-	325	-	-	-	-	-
TOTAL SUPPLIES		4,070	890	1,200	294	702	1,200	1,000
101-4094-15020	STRUCTURES & IMPROVEMENTS	7,830	-	-	-	-	-	10,000
101-4094-15100	MACHINERY AND EQUIPMENT	-	-	-	3,340	-	-	-
TOTAL CAPITAL OUTLAY		7,830	-	-	3,340	-	-	10,000
TOTAL TRANSFERS		-	-	-	-	-	-	-
TOTAL OTHER		-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSES		32,830	20,346	17,340	16,214	16,334	22,600	37,370
NET DEPARTMENT		(32,830)	(20,346)	(17,340)	(16,214)	(16,334)	(22,600)	(37,370)

101-4094-11200 City hall phone service. The increase is attributable to increased internet speeds for remote access.

101-4094-11360 Increase is attributable to solid waste collection no longer being prorated; actual costs and a delay in a service cost increase.

101-4094-11370 Copier costs were higher due to printing overages.

101-4094-11540 Installation of a water cooler/bottle filler at \$1500

101-4094-11620 Technology improvements, new Wifi access point, network switch, server memory.

101-4094-15020 Security film installation on all external facing windows.