



2023 PROPOSED BUDGET

Revenue

	Actual 2020	Actual 2021	Budget 2022	YTD 2022	Proposed 2023	Proposed Change	Comments
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41000 General Government	31010 Current Ad Valorem Taxes	\$191,029	\$209,970	\$154,885	\$83,644	\$257,898	\$103,013	This amount is expenses less revenues
	31020 Delinquent Ad Valorem Taxes	\$1,930	\$1,469	\$1,000	\$645	\$1,000	\$0	
	31030 Mobile Home Tax	\$3,365	\$4,803	\$2,500	\$572	\$2,500	\$0	
	31049 Excess Tax Increment	\$0	\$0	\$1,000	\$0	\$0	-\$1,000	
	31702 Aggregate Tax	\$11,818	\$519	\$500	\$4,383	\$500	\$0	
	31800 Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0	
	31900 Penalties and Interest DelTax	\$1,060	\$148	\$100	\$66	\$100	\$0	
	32000 Licenses and Permits	\$5,003	\$7,108	\$3,000	\$186	\$3,000	\$0	
	32210 Building Permits	\$29,843	\$30,714	\$20,000	\$4,022	\$5,000	-\$15,000	75% to Building Inspector - Anticipation moving to county and current year is way down so budgeting only the 25% we will get from county.
	32240 Animal Licenses	\$305	\$210	\$1,000	\$90	\$1,000	\$0	
	33401 Local Government Aid	\$328,068	\$337,613	\$342,861	\$171,431	\$355,916	\$13,055	Current estimate from state
	33423 PERA Increase Aid	\$0	\$0	\$387	\$0	\$0	-\$387	
	33425 Real & Ag Credit	\$249	\$0	\$0	\$0	\$0	\$0	
	33426 Small City Assist - Roads	\$0	\$27,024	\$0	\$0	\$0	\$0	
	34103 Zoning & Subdivision Fees	\$340	\$330	\$50	\$0	\$50	\$0	
	34104 Plan Check Fee	\$13,413	\$14,003	\$9,000	\$1,974	\$2,250	-\$6,750	70% to building inspector - Anticipation moving to county and current year is way down so budgeting only the 25% we will get from county.
	34207 Fire Inspection Fee	\$740	\$415	\$0	\$0	\$0	\$0	The fire department took over the task of Fire Inspections in 2022 including performing them along with billing business owners.
	35000 Fines and Forfeits	\$1,248	\$2,079	\$500	\$713	\$500	\$0	
	36200 Miscellaneous Revenues	\$18,576	\$35,093	\$5,000	\$0	\$5,000	\$0	Lions Club - Help to Pay for Doyle Utilities **2021 is so high because the check from insurance to repair the Doyle Bldg is in this category for the offset expense.
	36210 Interest Earnings	\$8,076	\$6,412	\$5,000	\$0	\$5,000	\$0	
36220 Other Rents and Royalties	\$2,700	\$1,800	\$2,400	\$1,350	\$2,700	\$300	Nextera	
38050 Cable TV Revenues	\$5,125	\$5,650	\$3,500	\$2,277	\$4,500	\$1,000		
39203 Transfer from Liq On Sale Fund	\$70,000	\$70,000	\$77,500	\$0	\$50,000	-\$27,500		
39204 Transfer from Liq Off Sale Fd	\$70,000	\$70,000	\$77,500	\$0	\$50,000	-\$27,500		
	\$762,889	\$825,358	\$707,683	\$271,350	\$746,914	\$39,231		
41400 City Clerk	32001 Septic System Fee	\$240	\$270	\$200	\$50	\$200	\$0	
	34000 Charges for Services	\$1,821	\$1,640	\$1,000	\$380	\$1,000	\$0	
		\$2,061	\$1,910	\$1,200	\$430	\$1,200	\$0	
41950 Mntce	34000 Charges for Services	-\$203	\$0	\$500	\$0	\$500	\$0	
		-\$203	\$0	\$500	\$0	\$500	\$0	
45010 Other Rev	34950 Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	\$0	\$0	
Total Revenue General Fund		\$764,747	\$827,268	\$709,383	\$271,780	\$748,614	\$39,231	

pre \$490,716.00
total ex \$748,613.70



2023 PROPOSED BUDGET

Expense

	Actual 2020	Actual 2021	Budget 2022	YTD 2022	Proposed 2023	Proposed Change	Comments	
101-4110 Council	112 Council Compensation	\$8,035	\$8,838	\$8,250	\$2,483	\$8,350	\$100	Spec. Mtg Yr/Max=\$5,200; Salary=\$11,500; =\$16,700 1/2 Genl, 1/4 Wtr, 1/4 Swr
	121 PERA	\$144	\$103	\$222	\$33	\$117	-\$105	Equal 6% of \$3,900 1/2 Gnl, 1/4 Wtr, 1/4 Swr
	122 FICA Employer	\$352	\$435	\$512	\$148	\$518	\$0	Equal 6.2%
	123 Medicare	\$1,336	\$401	\$120	\$44	\$121	\$1	Equal 1.45%
	208 Training and Instruction	\$0	\$0	\$500	\$0	\$1,000	\$500	New council memebers from Lent may need training
	210 Operating Supplies	\$451	\$295	\$600	\$351	\$600	\$0	
	330 Transportation	\$33	\$25	\$300	\$2	\$500	\$200	New council memebers from Lent may need training
	331 Travel Expenses	\$117	\$6	\$1,000	\$0	\$1,500	\$500	New council memebers from Lent may need training
		\$10,468	\$10,102	\$11,504	\$3,061	\$12,706	\$1,196	
101-41330 Boards & Com.	110 Other Pay	\$1,319	\$1,075	\$4,000	\$1,114	\$4,000	\$0	Committee Compensation
	122 FICA Employer	\$28	\$48	\$248	\$57	\$248	\$0	Equal 6.2%
	123 Medicare	\$20	\$16	\$56	\$18	\$58	\$2	Equal 1.45%
	208 Training and Instruction	\$249	\$0	\$0	\$0	\$0	\$0	
	210 Operating Supplies	\$0	\$0	\$100	\$0	\$2,200	\$2,100	Will need three more surface pros to handle planning commission needs if it becomes full. Current prices are \$700/ea.
	330 Transportation	\$0	\$0	\$100	\$0	\$100	\$0	
	\$1,615	\$1,138	\$4,504	\$1,189	\$6,606	\$2,102		
101-41331 Planning Commission	113 Planning Commission Comp	\$977	\$1,400	\$1,500	\$373	\$4,200	\$2,700	7 @ \$25 mtg X 24 (with Lent merger we may get to full with two alternates) **Lent commission gets paid \$60/meeting. Do we want to increase?
	122 FICA Employer	\$54	\$76	\$93	\$25	\$260	\$167	Equal 6.2%
	123 Medicare	\$14	\$21	\$22	\$6	\$61	\$39	Equal 1.45%
	208 Training and Instruction	\$0	\$0	\$200	\$0	\$200	\$0	
	303 Engineering Fees	\$1,237	\$0	\$3,000	\$5,343	\$3,000	\$0	
	304 Legal Fees	\$0	\$5,940	\$6,000	\$323	\$6,000	\$0	Attorney has not noted any increase for 2023 at this time.
	311 Computer Consult Fee	\$0	\$0	\$0	\$0	\$0	\$0	
	330 Transportation	\$0	\$0	\$100	\$0	\$100	\$0	
	331 Travel Expenses	\$0	\$0	\$100	\$0	\$100	\$0	
	\$2,282	\$7,437	\$11,015	\$6,069	\$13,921	\$2,906		

Expense

		Actual 2020	Actual 2021	Budget 2022	YTD 2022	Proposed 2023	Proposed Change	Comments
41400 City Clerk Dept.	101 Full-Time Employees Regular	\$64,572	\$50,771	\$75,397	\$27,966	\$78,270	\$2,873	Includes Clerk, Finance Director
	102 Full-Time Employees Overtime	\$418	\$589	\$300	\$330	\$300	\$0	
	108 Training Wages	\$0	\$9,580	\$500	\$0	\$1,000	\$500	Wages paid during class attendance (extra training - Lent)
	121 PERA Employer	\$5,343	\$5,637	\$5,715	\$3,144	\$5,968	\$253	Equal 7.5%
	122 FICA Employer	\$3,998	\$4,199	\$4,724	\$2,334	\$4,933	\$209	Equal 6.2%
	123 Medicare	\$935	\$982	\$1,105	\$546	\$1,154	\$49	Equal 1.45%
	207 Computer Software & Supplies	\$361	\$1,572	\$0	\$3,064	\$5,765	\$5,765	Annual Civic support. Split with water/sewer and liquor. Webex & Crashplan. **Add \$2500 to account for new license use for Lent employees
	208 Training and Instruction	\$0	\$156	\$1,500	\$0	\$2,500	\$1,000	Planning for GFOA conference for Michelle and Clerks conference for Sharon/Lent clerk. Split with water/sewer and liquor.
	210 Operating Supplies	\$2,577	\$1,747	\$2,903	\$370	\$1,500	-\$1,403	Cost of envelopes has moved to postage since we get them prestamped.
	300 Professional Srvs	\$266	\$294	\$200	\$0	\$200	\$0	
	311 Computer Consult Fee	\$188	\$50	\$500	\$0	\$500	\$0	
	314 Bank & CC Fees	\$74	\$80	\$200	\$32	\$200	\$0	
	322 Postage	\$684	\$2,345	\$1,000	\$2,225	\$2,000	\$1,000	
	330 Transportation	\$32	\$0	\$200	\$22	\$200	\$0	Mileage/Parking
	331 Travel Expenses	\$0	\$193	\$750	\$2	\$2,000	\$1,250	Meal allowance \$50/day; lodging - Planning for conferences - split with water/sewer and liquor.
	351 Legal Notices Publishing	\$1,467	\$1,550	\$2,500	\$2,765	\$5,000	\$2,500	Legal publication required for changes to City Code
	413 Office Equipment Rental	\$1,605	\$1,447	\$1,800	\$691	\$1,800	\$0	Copier
	430 Miscellaneous	\$121	\$980	\$100	\$181	\$200	\$100	
433 Dues and Subscriptions	\$2,800	\$3,401	\$3,000	\$1,196	\$3,500	\$500	League (Increase of 3.5% for 2023), MGFOA, MCFOA, Small Cities	
570 Office Equip and Furnishings	\$6,394	\$4,350	\$4,950	\$4,350	\$0	-\$4,950	Items over \$5,000	
	\$91,835	\$89,924	\$107,344	\$49,219	\$116,989	\$9,645		
41410 Elections	101 Full-Time Employees Regular	\$1,958	\$0	\$2,500	\$0	\$1,250	-\$1,250	Elections may be held in 2023 for new council. One in 2023 - will have three in 2024
	108 Training Wages	\$0	\$0	\$0	\$0	\$0	\$0	
	110 Other Pay	\$2,092	\$0	\$2,500	\$0	\$1,250	-\$1,250	
	214 Operating Supplies	\$653	\$0	\$750	\$0	\$1,250	\$500	Special election can't use ballot counter and will need to order special paper ballots
	330 Transportation	\$180	\$0	\$250	\$13	\$250	\$0	
	430 Miscellaneous	\$6	\$0	\$0	\$0	\$0	\$0	
	\$4,888	\$0	\$6,000	\$13	\$4,000	-\$2,000		
41500 Fincl Admin	300 Professional Services	\$1,000	\$1,000	\$3,000	\$400	\$3,000	\$0	Bakker Tilly
	301 Auditing and Acct'g Services	\$3,200	\$2,415	\$4,150	\$0	\$4,250	\$100	Oberloh - split between city and liquor. (small increase per Oberloh)
	351 Legal Notices Publishing	\$1,029	\$1,175	\$1,000	\$0	\$1,000	\$0	Publish Financial Statement
	\$5,229	\$4,591	\$8,150	\$400	\$8,250	\$100		

Expense

		Actual 2020	Actual 2021	Budget 2022	YTD 2022	Proposed 2023	Proposed Change	Comments
41600 Legal Svcs	41610-304 City Attorney	\$27,064	\$35,190	\$30,000	\$7,938	\$30,000	\$0	City attorney only, see also budget Planning Commission.
		\$27,064	\$35,190	\$30,000	\$7,938	\$30,000	\$0	
41800 & 41801 Personnel	41800-300 Professional Services	\$1,389	\$4,123	\$1,200	\$345	\$1,200	\$0	
	41800-305 Medical and Dental Fees	\$87	\$704	\$100	-\$159	\$100	\$0	Pre-employ drug screen, or random
	41800-307 Emp Wellness & Recog.	\$51	\$111	\$675	\$1,790	\$675	\$0	
	41800-341 Employment Advertising	\$322	\$0	\$100	\$0	\$100	\$0	
	41801 Employer Paid Benefits	\$12,811	\$26,046	\$16,800	\$16,216	\$16,800	\$0	4 employees x 12 months at \$700/Month - 1/2 General, 1/4 Water, 1/4 Sewer (City Employees) + 3 New Lent Employees - their budget covers what we will pay for benefits already so no increase.
		\$14,660	\$30,984	\$18,875	\$18,192	\$18,875	\$0	
41910 Plan Zone	300 Professional Svcs	\$30	\$1,549	\$2,500	\$1,256	\$5,000	\$2,500	Code Update American Legal - Lent merger code updates
	303 Engineering Fees	\$439	\$1,009	\$1,800	\$0	\$1,800	\$0	Infraseek \$3,600, 1/2 Genl, 1/4 Wtr, 1/4 Swr
		\$469	\$2,557	\$4,300	\$1,256	\$6,800	\$2,500	
41915 Engineer	303 Engineering Fees	\$11,154	\$10,035	\$11,500	\$2,659	\$11,500	\$0	Engineer has not noted any rate increase for 2023 so far.
		\$11,154	\$10,035	\$11,500	\$2,659	\$11,500	\$0	
41940 Building Grounds	210 Operating Supplies	\$1,393	\$3,077	\$1,500	\$1,653	\$1,500	\$0	Lent has budget already for their building/grounds
	300 Professional Svcs	\$3,509	\$4,901	\$4,000	\$3,249	\$5,500	\$1,500	Phone work in building related to Lent annexation
	321 Telephone	\$2,369	\$2,247	\$2,200	\$1,125	\$2,200	\$0	Building Phones split 1/2 General, 1/4 Swr, 1/4 Wtr
	381 Electric Utilities	\$7,632	\$3,856	\$8,000	\$4,132	\$8,000	\$0	
	404 Repairs/Maintenance	\$1,544	\$0	\$1,000	\$0	\$1,000	\$0	City Hall Building and Grounds Improvements
	410 Rentals	\$525	\$0	\$1,000	\$0	\$1,000	\$0	
	520 Buildings and Structures	\$0	\$0	\$0	\$0	\$0	\$0	For Capital Purchases only items over 5K
		\$16,973	\$14,081	\$17,700	\$10,159	\$19,200	\$1,500	
41945 Email, Website, Cell Phones	320 Communications/Internet	\$0	\$2,043	\$2,100	\$1,050	\$2,100	\$0	
	325 Mobile Phones	\$2,074	\$1,632	\$2,300	\$725	\$2,300	\$0	Moved to here beginning in 2020 from Maintenance, Clerk, and Council; code 1/3 Genl, 1/3 Wtr, 1/3 Swr
	326 Email/Website	\$2,459	\$2,589	\$2,500	\$1,428	\$2,500	\$0	Email all Departments, Website - Email costs anticipated to go up for increased staff needs - not budgeting because Lent budget should cover 2023.
		\$4,533	\$6,263	\$6,900	\$3,203	\$6,900	\$0	

Expense

	Actual 2020	Actual 2021	Budget 2022	YTD 2022	Proposed 2023	Proposed Change	Comments
41950 Maintenance Dept.	101 Full-Time Employees Regular	\$26,278	\$38,593	\$31,300	\$18,668	\$32,546	\$1,246
	102 Full-Time Employees Overtime	\$47	\$341	\$500	\$0	\$500	\$0
	104 Temporary Employees	\$0	\$0	\$0	\$0	\$0	\$0
	108 Training Wages	\$431	\$0	\$1,000	\$0	\$1,000	\$0
	121 PERA Employer	\$1,783	\$2,886	\$2,460	\$1,613	\$2,553	\$93
	122 FICA Employer	\$1,511	\$2,386	\$2,034	\$1,334	\$2,111	\$77
	123 Medicare	\$353	\$558	\$476	\$312	\$494	\$18
	208 Training and Instruction	\$260	\$14	\$500	\$0	\$500	\$0
	210 Operating Supplies	\$8,121	\$12,378	\$13,375	\$5,866	\$13,375	\$0
	300 Professional Srvs	\$0	\$3,287	\$0	\$725	\$0	\$0
	311 Computer Consult Fee	\$0	\$0	\$0	\$0	\$0	\$0
	331 Travel Expenses	\$7	\$0	\$500	\$141	\$500	\$0
	416 Machinery Rentals	\$201	\$1,201	\$0	\$500	\$0	\$0
	430 Miscellaneous	\$0	\$271	\$500	\$0	\$500	\$0
550 Motor Vehicles	\$22,549	\$23,094	\$0	\$16,602	\$0	\$0	
580 Other Equipment	\$0	\$0	\$0	\$4,754	\$0	\$0	
	\$61,541	\$85,009	\$52,645	\$50,515	\$54,079	\$1,434	
42000 Pub. Safety	300 Professional Srvs	\$503	\$0	\$500	\$0	\$500	\$0
		\$503	\$0	\$500	\$0	\$500	\$0
42123 Patrol	300 Professional Srvs	\$60,387	\$95,534	\$95,534	\$24,176	\$100,027	\$4,493
		\$60,387	\$95,534	\$95,534	\$24,176	\$100,027	\$4,493
42210 Fire Admin.	124 Fire Pension Contributions	\$6,000	\$6,000	\$6,500	\$0	\$6,500	\$0
	300 Professional Srvs	\$65,337	\$66,738	\$68,268	\$35,450	\$68,268	\$0
	323 ARMER Radios	\$0	\$2,013	\$0	\$0	\$0	\$0
	325 Mobile Phones	\$476	\$470	\$480	\$197	\$480	\$0
	410 Rentals	\$7,500	\$7,500	\$7,500	\$0	\$7,500	\$0
	430 Miscellaneous	\$34,147	\$43,320	\$15,000	\$14,299	\$15,000	\$0
515 Capital Fire Equipment	\$0	\$0	\$20,000	\$0	\$20,000	\$0	
	\$113,461	\$126,040	\$117,748	\$49,945	\$117,748	\$0	
42401 Building Insp.	107 Contract Pay	\$23,037	\$31,838	\$20,500	\$5,419	\$3,000	-\$17,500
	114 Zoning Patrol	\$375	\$0	\$875	\$0	\$0	-\$875
	115 Fire Inspection Comp.	\$869	\$120	\$2,000	\$0	\$0	-\$2,000
	210 Operating Supplies	\$0	\$0	\$500	\$0	\$500	\$0
	300 Professional Srvs	\$90	\$0	\$100	\$0	\$100	\$0
	430 Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0
	\$24,371	\$31,958	\$23,975	\$5,419	\$3,600	-\$20,375	
							Building Inspector, 75% of Bldg Permit Fee and 70%Plan Check Fee - Anticipating moving to county. This will eliminate MNSPECT fee (removed from income as well. Leaving a small portion for transition
							Now included in MNSPECT costs
							Now done by Fire Department

Expense

		Actual 2020	Actual 2021	Budget 2022	YTD 2022	Proposed 2023	Proposed Change	Comments
43100 Streets & Roads	101 Full-Time Employees Regular	\$13,096	\$12,277	\$11,677	\$4,600	\$12,248	\$571	
	102 Full-Time Employees Overtime	\$0	\$119	\$0	\$0	\$0	\$0	
	121 PERA Employer	\$941	\$930	\$876	\$345	\$919	\$43	Equal 7.5%
	122 FICA Employer	\$812	\$769	\$724	\$285	\$759	\$35	Equal 6.2%
	123 Medicare	\$190	\$180	\$169	\$67	\$178	\$9	Equal 1.45%
	210 Operating Supplies	\$1,555	\$3,981	\$4,000	\$4,622	\$4,000	\$0	
	224 Street Maintenance Materials	\$1,146	\$35,735	\$30,000	\$0	\$30,000	\$0	Yearly street maintenance costs. Crack/Seal Coat, Gravel, routine maintenance
	240 Small Tools and Minor Equip	\$0	\$0	\$1,500	\$0	\$1,500	\$0	
	300 Professional Svcs	\$4,368	\$1,123	\$6,500	\$1,232	\$6,500	\$0	Street Sweeping and dust control
	303 Engineering Fees	\$12,203	\$4,833	\$5,000	\$396	\$5,000	\$0	
	304 Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	
501 Capital Outlay	\$0	\$0	\$30,000	\$0	\$30,000	\$0	**FOR FUTURE STREET BUDGETING	
		\$34,310	\$59,947	\$90,446	\$11,548	\$91,103	\$657	
43125 Ice & Snow Removal	101 Full-Time Employees Regular	\$6,841	\$5,245	\$11,677	\$5,352	\$12,248	\$571	Adjusted average use %
	102 Full-Time Employees Overtime	\$0	\$0	\$1,000	\$71	\$1,000	\$0	
	121 PERA Employer	\$490	\$393	\$951	\$407	\$994	\$43	Equal 7.5%
	122 FICA Employer	\$420	\$325	\$786	\$336	\$821	\$35	Equal 6.2%
	123 Medicare	\$98	\$76	\$184	\$79	\$192	\$8	Equal 1.45%
	210 Operating Supplies	\$5,218	\$8,803	\$15,000	\$3,590	\$15,000	\$0	
	300 Professional Svcs	\$115	\$0	\$1,000	\$0	\$1,000	\$0	
	404 Repair/Maint Machinery/Equip	\$5,941	\$0	\$0	\$0	\$0	\$0	
	580 Other Equipment	\$0	\$0	\$0	\$0	\$0	\$0	For Capital Purchases only items over 5K, see 41950
		\$19,123	\$14,843	\$30,598	\$9,835	\$31,255	\$657	
43160 Street Light	300 Professional Services	\$161	\$0	\$800	\$0	\$800	\$0	Repair of City owned street lights
	320 Operating/Repair Supplies	\$486	\$1,129	\$1,000	\$1,540	\$1,000	\$0	
	381 Electric Utilities	\$10,002	\$14,086	\$12,000	\$8,503	\$12,000	\$0	
		\$10,649	\$15,214	\$13,800	\$10,043	\$13,800	\$0	
43200 Tras	300 Professional Svcs	\$8,560	\$7,969	\$7,500	\$7,450	\$8,000	\$500	Includes compost site at CLJSTC. Waste management is trending higher.
			\$8,560	\$7,969	\$7,500	\$7,450	\$8,000	\$500

Expense

		Actual 2020	Actual 2021	Budget 2022	YTD 2022	Proposed 2023	Proposed Change	Comments
45010 Parks	101 Full-Time Employees Regular	\$8,905	\$6,497	\$13,800	\$2,756	\$14,474	\$674	
	102 Full-Time Employees Overtime	\$0	\$0	\$500	\$0	\$500	\$0	
	109 Full-Time Employees Ballfield	\$6,351	\$5,444	\$0	\$2,397	\$0	\$0	Included in 101
	121 PERA Employer	\$1,099	\$896	\$1,072	\$386	\$1,123	\$51	Equal 7.5%
	122 FICA Employer	\$946	\$740	\$887	\$319	\$928	\$41	Equal 6.2%
	123 Medicare	\$221	\$173	\$216	\$75	\$226	\$10	Equal 1.45%
	212 Motor Fuels	\$312	\$456	\$600	\$158	\$600	\$0	
	220 Repair/Maint Supply	\$5,814	\$3,186	\$6,500	\$2,646	\$6,500	\$0	
	300 Professional Svcs	\$9,305	\$51,221	\$5,000	\$3,137	\$5,000	\$0	
	381 Electric Utilities	\$6,740	\$8,017	\$7,500	\$4,633	\$7,500	\$0	
	415 Other Equipment Rentals	\$0	\$0	\$500	\$0	\$500	\$0	
	430 Miscellaneous	\$0	\$0	\$1,500	\$0	\$1,500	\$0	
580 Other Equipment	\$11,150	\$0	\$10,000	\$0	\$10,000	\$0	For Capital Purchases only items over 5K, Park Improvement Accrual 10K per year	
		\$50,843	\$76,631	\$48,075	\$16,508	\$48,852	\$777	
49000 Misc.	430 Miscellaneous	\$0	\$0	\$1,000	\$0	\$1,000	\$0	
		\$0	\$0	\$1,000	\$0	\$1,000	\$0	
49240 Insurance	151 Worker's Comp Insurance Prem	\$4,966	\$2,315	\$7,786	\$0	\$5,675	-\$2,111	
	361 General Liability Ins	\$3,034	\$3,314	\$3,770	\$0	\$4,831	\$1,061	
	362 Property Ins	\$8,038	\$8,290	\$9,192	\$0	\$11,026	\$1,834	
	363 Automotive Ins	\$591	\$589	\$624	\$0	\$870	\$246	
	365 Other Insurance	\$0	\$0	\$500	\$0	\$500	\$0	Mobile Property, Bonds, Umbrella, and Equipment Breakdown
		\$16,629	\$14,508	\$21,872	\$0	\$22,902	\$1,030	
Total Expenses General Fund		\$591,548	\$739,955	\$741,485	\$288,797	\$748,614	\$7,123	



2023 Budget Considerations

Begin 2018

	Description	Amount	Notes	Budget		
				General	Water	Sewer
Revenue	Local Government Aid	\$355,916	From State (current estimate - COULD CHANGE WITH FINAL NUMBERS FROM ST	\$355,916		
	Liquor Operations Transfer	\$100,000	Lower in 2023 due to projected 2022 numbers. Water fund is healthy so for 2023, we will keep full 100K in city to help with extra expenses and will revert back to the 35K in water in 2024	\$100,000		

Expense	Chisago County Sheriff	\$100,027	Letter from Sheriff 6/3/22 rate to \$64.12/hr from \$61.99/hr, 30 hrs/week	\$100,027		
			Estimate if we increase sheriff to 40 hours per week **Left this line in since it was up for discussion last year as an option and has been discussed at times in the year			
	Chisago County Sheriff	\$133,370	about police presence.	\$133,370		
	League Insurance	\$11,350	Worker Comp - League estimate not out yet (2022 Pmt - \$11,350) used 20% like last year	\$5,675	\$2,838	\$2,838
	League Insurance	\$22,052	Property Insurance - League estimate not out yet (2022 Pmt - \$20,047) used 10% like last year	\$11,026	\$8,821	\$2,205
	League Insurance	\$9,860	Liability Insurance - League estimate not out yet (2022 Pmt - \$9,215) used 7% like last year	\$4,831	\$1,676	\$3,352
	League Insurance	\$1,740	Auto Insurance - League estimate not out yet (2021 Pmt - \$1,626) used 7% like last	\$870	\$435	\$435
	League Dues	\$2,096.05	Increase 3.5% per League			
	PERA and Payroll Taxes	\$0.00	No increases for 2022 - League has not released info yet on 2023			
			Waiting on League of MN Cities Budget packet to be released for their information. Per US Bureau of Labor statistics - Midwest division shows COLA is at 8.7% over this last year. Due to this, clerks & maintenance staff is requesting 9%. Proposed pay matrix was also done with a 9% increase.			
	Pay Increases					
	Park Fund	\$10,000	Continue accrual for Park Improvements	\$10,000		
	Street Fund	\$30,000	Continue accrual for future street projects.			
			**These were on last year's budget and were removed. Keeping them on note for potential savings start so we don't get blindsided with full costs when time to replace.			
	F550	\$0	Goal at 28K for truck replacement in 15 years (2035)	\$0	\$0	\$0
Silverado	\$0	Goal at 15K for truck replacement in 7 years (2028)	\$0	\$0	\$0	
Skid Steer Loader	\$0	Replacement of current machine \$27,500, trade in old machine (trade in figured into proposed cost); budget over two years, replace in 2022-2023?	\$0	\$0	\$0	
		Fire Department:				
Fire Dept. Radios	\$2,442	Radios, Included in the Budget (Stacy's portion is 28.62% of \$8534.00)	\$2,442			
Fire Dept. Budget	\$65,826	PER JP included in Budget - estimate? Any change?	\$65,826			

Levy Worksheet 2023 December

FUND	2022	2023 Levy	
General	\$154,885	\$257,898	
\$2,175,000 GO Improvement Bonds 2013A¹			
Business Park Improvement Bond	\$85,000	\$85,000	
Wastewater 2006 PFA, Payable to CLJSTC²			
\$4,133,317 GO Sewer Rev 2006A (WPCRF)	\$5,000	\$0	
\$695,000 GO Improvement Bonds, Series 2018A			
Street Improvements 2018	\$36,000	\$36,000	
\$935,000 GO Improvement Bonds, Series 2021A			
307th Street Improvement Project	\$18,000	\$18,000	
\$1,020,000 GO Improvement Bonds, Series 2021A			
311th Street Improvement Project	\$56,000	\$56,000	
EDA	\$2,000	\$2,000	
TOTAL	\$356,885	\$454,898	27.46%

¹The water principal is paid from transfer from liquor the interest is paid by user fees. Water Portion Not included in amount shown above, shown to the right here. ****NOTE: 2023 LIQUOR PAYMENT WILL GO ALL TO GENERAL FUND DUE TO HEALTH OF WATER ACCOUNT**

Bond Payments				Bond End	Fund Bal YTD 2022
2023		2024			
Principal	Interest	Principal	Interest		
\$70,000	\$17,695	\$75,000	\$16,540	02/01/2033	\$397,079.92
\$225,000	\$6,820	\$227,000	\$4,570	8/20/2025	\$882,101.80
\$27,160	\$53,885	\$27,975	\$53,070	12/1/2058	\$54,997.02
\$40,000	\$14,545	\$40,000	\$12,545	2/1/2042	-\$65,965.22
\$45,000	\$16,000	\$45,000	\$13,750	2/1/2042	-\$65,535.97

**AS OF 2022

\$35,000.00	\$9,103.00	\$35,000.00	\$8,525.00	2/1/2033	\$1,193,016.63
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Employee Payroll Expense Worksheet for 2023 Budget

	Maintenance Supervisor	Maintenance Worker	On Call	City Clerk	Finance Director
Proposed Increase	9%	9%	0%	9%	9%

**Per COLA increase data from US Bureau of Labor statistics - Midwest division shows COLA is at 8.7% over this last year.

Position Analysis Proposed Increase		Avg. Hours Per Week	2021 Hrly Wage	2021 Annual Wage	Proposed Hourly Increase	Proposed 2022 Hrly Wage	Proposed 2022 Annual Wage	Increase to Budget	Fund Distribution G - S - W
		Maintenance Supervisor	40	\$27.85	\$57,928.00	\$2.51	\$30.36	\$63,141.52	\$5,213.52
Maintenance Worker	40	\$21.26	\$44,220.80	\$1.91	\$23.17	\$48,200.67	\$3,979.87	See Below	
On Call Pay Maintenance	128	\$1.50	\$9,984.00	\$0.25	\$1.75	\$11,648.00	\$1,664.00	50/25/25	
City Clerk	35	\$33.32	\$60,642.40	\$3.00	\$36.32	\$66,100.22	\$5,457.82	80/10/10	
Finance Director	35	\$30.43	\$35,146.65	\$2.74	\$33.17	\$60,367.03	\$25,220.38	25/25/25/25	
Total Proposed 2022			\$114.36	\$207,921.85	\$10.41	\$124.77	\$249,457.44	\$41,535.59	

Department Allocation	City Clerk	101-41400 General	601-41400 Water	602-41400 Sewer	Liquor	Total	
	Clerk 80/10/10	\$52,880.17	\$6,610.02	\$6,610.02	\$0.00	\$66,100.22	
Finance Director 25/25/25/25	\$15,091.76	\$15,091.76	\$15,091.76	\$15,091.76	\$60,367.03		
PERA	\$5,097.89	\$1,627.63	\$1,627.63	\$1,131.88	\$9,485.04		
FICA	\$4,214.26	\$1,345.51	\$1,345.51	\$935.69	\$7,840.97		
Medicare	\$985.59	\$314.68	\$314.68	\$218.83	\$1,833.78		
TOTAL CLERK DEPARTMENT	\$78,269.68	\$24,989.60	\$24,989.60	\$17,378.16	\$145,627.04		
Maintenance	101-41950 Genl. Mntce. 24%	101-43100 Streets 11%	101-43125 Plowing 11%	101-45010 Parks 13%	601 Water 25%	602 Sewer 16%	Department Total
	Supervisor	\$15,153.96	\$6,945.57	\$6,945.57	\$8,208.40	\$15,785.38	\$10,102.64
Worker One	\$11,568.16	\$5,302.07	\$5,302.07	\$6,266.09	\$12,050.17	\$7,712.11	\$48,200.67
On Call	\$5,824.00	\$0.00	\$0.00	\$0.00	\$2,912.00	\$2,912.00	\$11,648.00
PERA	\$2,004.16	\$918.57	\$918.57	\$1,085.59	\$2,087.67	\$1,336.11	\$8,350.66
FICA	\$1,078.31	\$328.73	\$328.73	\$388.50	\$927.65	\$658.69	\$3,710.62
Medicare	\$113.51	\$13.32	\$13.32	\$15.74	\$72.50	\$61.60	\$289.98
TOTAL MAINTENANCE DEPARTMENT	\$35,742.11	\$13,508.26	\$13,508.26	\$15,964.31	\$33,835.36	\$22,783.15	\$135,341.45

Total Payroll Include Tax		
General Fund		\$156,992.62
Water		\$58,824.96
Sewer		\$47,772.75
Liquor		\$17,378.16
Total		\$280,968.49

Total Payroll Without Tax		
General Fund		\$139,487.82
Water		\$52,449.33
Sewer		\$42,428.53
Liquor		\$15,091.76
Total		\$249,457.44