

CITY OF FALCON HEIGHTS
City Council Special Budget Workshop #3
City Hall
2077 West Larpenteur Avenue

AGENDA
September 13, 2023
7:30 P.M.

- A. CALL TO ORDER:
- B. ROLL CALL: GUSTAFSON___ LEEHY___
 MEYER ___ WASSENBERG ___ WEHYEE___
- STAFF PRESENT: LINEHAN___
- C. POLICY ITEMS:
1. 2024 Proposed Budget
 - a. General Fund
 - b. Debt Service
 - c. Enterprise Funds
 2. Law Enforcement Contract Update
- CI. ADJOURNMENT:

DISCLAIMER: City Council Workshops are held monthly as an opportunity for Council Members to discuss policy topics in greater detail prior to a formal meeting where a public hearing may be held and/or action may be taken. Members of the public that would like to make a comment or ask questions about an item on the agenda for an upcoming workshop should send them to mail@falconheights.org prior to the meeting. Alternatively, time is regularly allotted for public comment during Regular City Council Meetings (typically 2nd and 4th Wednesdays) during the Community Forum.

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REQUEST FOR CITY COUNCIL ACTION



Meeting Date	September 13, 2023
Agenda Item	Policy C1
Attachment	Budget Worksheets
Submitted By	Jack Linehan, City Administrator

Item	Proposed 2024 Budget: General Fund, Enterprise Fund, and Debt Service
Description	<p>Staff will present the preliminary proposed 2024 budget. We will discuss and review the general funds, enterprise funds, and debt service.</p> <p>We are still waiting for additional information to complete revenue estimates.</p> <p>The funds discussed will be as follows:</p> <p>1. <u>General Fund</u> The General Fund (a governmental fund) is the general operating fund of the city and is used to account for all financial resources except those required to be accounted for in another fund. Activities accounted for in the general fund include general government, public safety, parks and public works, and contingency.</p> <p>The following funds expense categories will be discussed:</p> <p><u>Revenues:</u></p> <ul style="list-style-type: none"> • General Fund Revenues <p><u>Expenditure Accounts:</u></p> <ul style="list-style-type: none"> • 111 - Legislative • 112 - Administrative • 113 - Finance • 114 - Legal • 115 - Elections • 116 - Communications • 117 - Planning & Inspections • 121 - Emergency Preparedness • 122 - Police • 123 - Prosecution • 124 - Fire Services • 125 - Fire Relief • 131 - City Hall & Grounds • 132 - Street • 133 - Engineering • 134 - Tree Program

	<ul style="list-style-type: none"> • 137 – Environmental Expenditures (<i>new for 2023</i>) • 141 – Park Maintenance & Administration • 192 – Contingency <p>2. <u>Enterprise Funds (Sanitary Sewer and Storm Drainage)</u> The Government Accounting Standards Board (GASB) describes enterprise funds in its Codification of Governmental Accounting and Financial Reporting Standards. It states that enterprise funds may be used to report an activity for which a fee is charged to external users for goods or services.</p> <p>Enterprise Funds that will be discussed include:</p> <ul style="list-style-type: none"> • 601 – Sanitary Sewer • 602 – Storm Drainage <p>3. <u>Debt Service</u> Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest, and debt service fees.</p> <p>Debt Service Accounts that will be discussed include:</p> <ul style="list-style-type: none"> • 306 – 2023 G.O. Improvement Bond Series 2023A • 313 – 2021 G.O Improvement Bond Series 2021A • 316 – 2017 G.O. Improvement Bond Series 2017A
Budget Impact	N/A
Attachment(s)	<ul style="list-style-type: none"> • General Fund Budget Sheets • Enterprise Funds Sheets • Debt Service Sheets
Action(s) Requested	No action required at this time.

GENERAL FUND REVENUE BUDGET

ACCOUNT	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024	
<i>PROPERTY TAXES</i>								
30111	CURRENT AD VALOREM TAXES	1,528,440	1,642,995	1,776,644	1,879,168	1,879,168	-	
30111	FISCAL DISPARITY	396,048	382,922	429,234	405,444	405,444	0	Note: Awaiting tax
30112	DELINQUENT AD VALOREM	7,965	4,972	2,401	0	0	0	capacity/fiscal
30113	UNALLOTMENT LEVY/DELINQUENT PENALTY	4,182	156	274	0	0	0	disparities from
	<i>TOTAL PROPERTY TAX LEVY</i>	<u>1,936,635</u>	<u>2,031,045</u>	<u>2,208,553</u>	<u>2,284,612</u>	<u>2,284,612</u>	<u>0</u>	Ramsey County
<i>LICENSES & PERMITS</i>								
32110	CONTRACTOR LICENSES	315	105	105	50	500	300	
32120	LIQUOR & WINE LICENSES	4,312	16,314	8,312	6,000	6,000	6,000	
32130	CIGARETTE & AMUSEMENT LICENSES	500	750	750	500	750	750	
32140	MISCELLANEOUS BUSINESS LICENSES	6,767	8,385	7,980	8,000	7,750	8,000	
32150	RENTAL HOUSING LICENSE	8,450	8,071	9,750	8,400	8,500	8,500	
32210	BUILDING PERMITS	21,968	152,880	118,354	35,000	135,000	50,000	
32212	ROOFING PERMITS	6,800	9,724	0	8,000	0	0	
32214	WINDOW/SIDING PERMITS	13,197	15,979	0	11,000	0	0	
32216	ZONING/DRIVEWAYS/FENCES	490	760	0	1,000	1,000	1,000	
32220	MECHANICAL PERMITS	9,514	30,482	9,524	10,200	65,000	10,200	
32230	PLUMBING PERMITS	2,972	8,700	4,750	3,000	4,500	4,000	
32235	SIGN PERMITS	130	100	50	0	50	0	
32240	OTHER PERMITS	9,360	8,229	6,696	0	5,000	5,000	
	<i>TOTAL LICENSES & PERMITS</i>	<u>84,775</u>	<u>260,480</u>	<u>166,271</u>	<u>91,150</u>	<u>234,050</u>	<u>93,750</u>	
<i>INTERGOVERNMENTAL</i>								
33400	STATE GRANTS & AIDS (LGA)	603,525	603,532	603,532	615,810	615,810	646,173	
33403	COVID 19 RELIEF	412,789	0	0	0	0	0	
33405	SNELLING/LARP CORRIDOR STUDY GRANT	0	0	0	0	15,000	35,000	
33410	OTHER GRANTS (PERA & TREE DISASTER)	0	0	0	0	0	0	
33411	STATE AID - POLICE	67,719	63,649	15,033	0	0	0	
33430	MINNESOTA STATE AID - DOT	0	0	0	0	0	0	
33440	INSURANCE PREMIUM - FIRE	60,256	55,862	0	0	5,000	5,000	
33700	CABLE TV FRANCHISE FEES	33,472	36,381	33,725	30,000	30,000	30,000	
	<i>TOTAL INTERGOVERNMENTAL</i>	<u>1,177,761</u>	<u>759,424</u>	<u>652,290</u>	<u>645,810</u>	<u>665,810</u>	<u>716,173</u>	
<i>CHARGES FOR SERVICES</i>								
34101	CITY FACILITY RENTAL	1,555	3	1,492	2,500	2,000	1,850	
34120	PLAN CHECK FEES	11,736	91,458	5,517	10,000	15,500	10,000	
34140	SPECIAL ASSESSMENT SEARCH	0	0	0	0	0	0	
34150	ZONING REVIEW FEES	1,250	0	0	500	500	0	
34160	ADMINISTRATIVE FEES	152	440	0	200	0	200	
34170	SALE OF MAPS & COPIES	5	1	0	0	0	0	
34200	LAUDERDALE - PLOWING CONTRACT	0	0	12,150	24,300	24,786	25,272	
34210	LAUDERDALE - FIRE CONTRACT	28,826	0	0	0	0	0	
34215	FIRE RENTAL HOUSING INSPECTIONS	0	0	100	0	0	0	
34217	ACCIDENT CLEAN UP	700	0	0	0	0	0	
34221	FALSE ALARMS - FIRE	686	0	760	0	100	0	

34222	FALSE ALARMS - SECURITY	4,677	976	1,300	750	800	750
34223	CONDUIT BONDING	0	0	0	0	0	0
34500	TOBACCO COMPLIANCE	0	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>49,587</u>	<u>92,879</u>	<u>21,319</u>	<u>38,250</u>	<u>43,686</u>	<u>38,072</u>
	<i>FINES & FORFEITS</i>						
35110	COURT FINES	15,109	19,511	18,385	15,000	15,000	15,000
	<i>TOTAL FINES & FORFEITS</i>	<u>15,109</u>	<u>19,511</u>	<u>18,385</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	0	0
	<i>TOTAL SPECIAL ASSESSMENTS</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	40,292	20,883	43,100	15,000	70,000	15,000
36213	CHANGE IN FAIR VALUE OF INVESTMENT	4,781	(17,721)	(48,269)	0	0	0
36400	MISCELLANEOUS	5,348	623	1,125	1,500	1,000	1,000
36402	FIRE FIGHTING TNG/EDUC REIMB	6,100	500	0	0	0	0
36404	ST FAIR POLICE SVC	0	0	0	0	0	20,000
36409	ATTORNEY FEE REIMBURSEMENT	0	0	0	0	0	0
36410	TIES PAYMENT	0	0	0	0	0	0
36420	INSURANCE REFUND	16,950	14,812	28,507	0	2,600	0
36425	INSURANCE SETTLEMENT	0	0	0	0	0	0
36430	CERT TRAINING	0	0	0	0	0	0
36450	EVENT COMMUNITY SUPPORT	0	0	0	0	0	0
36460	EVENTS REVENUE	0	0	0	0	0	0
36465	5K RUN SPECIAL EVENT	0	0	0	0	0	0
36466	REIMBURSE WC SALARY PAID LMC	0	934	0	0	0	0
36467	PARENTS NIGHT OUT EVENT	0	0	0	0	0	0
36475	LAWN & YARD CLEANUP FEES	0	0	0	0	0	0
36480	SNOW REMOVAL	100	200	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>73,571</u>	<u>20,230</u>	<u>24,462</u>	<u>16,500</u>	<u>73,600</u>	<u>36,000</u>
	<i>TOTAL REVENUES</i>	<u>3,337,438</u>	<u>3,183,569</u>	<u>3,091,280</u>	<u>3,091,322</u>	<u>3,316,758</u>	<u>898,995</u>
	<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u>3,337,438</u>	<u>3,183,569</u>	<u>3,091,280</u>	<u>3,091,322</u>	<u>3,316,758</u>	<u>898,995</u>

Note: Missing large revenue sources of ad valorem taxes & fiscal disparities

LEGISLATIVE EXPENDITURES (111)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60510	MAYOR & CITY COUNCIL	19,800	19,800	19,710	19,800	19,800	19,800
64011	PERA CONTRIBUTIONS	810	810	836	810	810	810
64012	FICA CONTRIBUTIONS	1,515	1,515	1,508	1,515	1,515	1,515
	<i>TOTAL COMPENSATION</i>	<u>22,125</u>	<u>22,125</u>	<u>22,053</u>	<u>22,125</u>	<u>22,125</u>	<u>22,125</u>
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPLIES	31	0	87	200	200	200
70410	LEGAL NOTICES	1,381	1,075	669	1,400	1,400	1,400
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>1,412</u>	<u>1,075</u>	<u>756</u>	<u>1,600</u>	<u>1,600</u>	<u>1,600</u>
	<i>OTHER SERVICES & CHARGES</i>						
80330	CONSULTANT	300	0	0	0	0	0
86100	CONFERENCES/EDUCATION/TRAINING	598	0	975	2,500	1,500	2,500
86130	MEETINGS	36	51	0	500	50	500
86140	COMMISSIONS/MEMBERSHIPS/ ASSOCIATIONS	8,461	8,915	8,893	9,000	9,000	9,500
86500	COOPERATIVE SERVICES (NYFS + TUBMAN)	10,038	10,958	11,287	12,246	12,246	17,846
88000	INSURANCE & BONDS	88	90	73	90	75	90
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>19,521</u>	<u>20,014</u>	<u>21,228</u>	<u>24,336</u>	<u>22,871</u>	<u>30,436</u>
111	<i>TOTAL EXPENDITURES</i>	<u>43,058</u>	<u>43,214</u>	<u>44,037</u>	<u>48,061</u>	<u>46,596</u>	<u>54,161</u>

ADMINISTRATIVE EXPENDITURES (112)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	147,981	174,075	188,160	140,000	176,000	160,000
60520	PART-TIME EMPLOYEES/INCLUSION	0	0	9,027	10,000	8,000	5,000
64011	PERA CONTRIBUTIONS	10,663	12,838	11,155	10,500	13,000	12,000
64012	FICA CONTRIBUTIONS	11,500	13,402	15,070	10,700	13,000	13,000
64031	HOSPITALIZATION	27,839	34,637	22,405	21,850	18,000	29,500
64032	DENTAL	1,062	1,282	1,095	1,100	1,100	1,500
64033	LONG-TERM DISABILITY	283	375	246	350	300	500
64034	LIFE INSURANCE	232	247	216	260	260	500
	<i>TOTAL COMPENSATION</i>	<u>199,560</u>	<u>236,857</u>	<u>247,375</u>	<u>194,760</u>	<u>229,660</u>	<u>222,000</u>
<i>MATERIALS & SUPPLIES</i>							
70100	SUPPLIES	5,913	4,649	6,101	5,500	5,500	5,500
70500	POSTAGE	3,643	2,105	2,243	4,400	3,600	4,400
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>9,556</u>	<u>6,753</u>	<u>8,343</u>	<u>9,900</u>	<u>9,100</u>	<u>9,900</u>
<i>OTHER SERVICES & CHARGES</i>							
80330	CONSULTANT	1,600	1,200	10,250	30,000	51,000	25,000
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0	0
86010	MILEAGE	66	127	964	1,200	300	300
86030	CONFERENCES & SCHOOL	0	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	2,406	4,708	1,353	4,500	2,500	4,500
86110	MEMBERSHIPS	332	0	51	500	500	500
87000	REPAIR OFFICE EQUIPMENT	622	457	878	1,500	1,700	1,700
88000	INSURANCE & BONDS	17,524	20,488	17,738	19,000	22,351	24,140
88500	ELECTRONIC PAYMENT EXPENSE	1,634	423	0	0	0	0
89000	MISCELLANEOUS	4,929	(1,402)	(1,101)	5,000	5,000	5,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>29,113</u>	<u>26,000</u>	<u>30,134</u>	<u>61,700</u>	<u>83,351</u>	<u>61,140</u>
112	<i>TOTAL EXPENDITURES</i>	<u><u>238,229</u></u>	<u><u>269,610</u></u>	<u><u>285,852</u></u>	<u><u>266,360</u></u>	<u><u>322,111</u></u>	<u><u>293,040</u></u>
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS TO CAPITAL	132,000	500,000	114,000	50,000	50,000	50,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>132,000</u>	<u>500,000</u>	<u>114,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u><u>370,229</u></u>	<u><u>769,610</u></u>	<u><u>399,852</u></u>	<u><u>316,360</u></u>	<u><u>372,111</u></u>	<u><u>343,040</u></u>

FINANCE EXPENDITURES (113)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	93,504	95,654	100,452	106,000	106,000	112,000
60520	PART-TIME FINANCE EMPLOYEES	1,631	2,454	18,582	34,600	34,600	41,000
64011	PERA CONTRIBUTIONS	6,962	7,154	8,437	10,500	10,500	11,600
64012	FICA CONTRIBUTIONS	7,267	7,502	9,064	10,700	10,700	11,700
64031	HOSPITALIZATION	8,740	8,759	10,417	13,800	13,800	13,000
64032	DENTAL	424	396	445	580	580	750
64033	LONG-TERM DISABILITY	278	309	285	310	310	500
64034	LIFE INSURANCE	114	568	600	600	600	800
	<i>TOTAL COMPENSATION</i>	118,920	122,795	148,282	177,090	177,090	191,350
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	1,261	159	343	400	1,500	500
	<i>TOTAL MATERIALS & SUPPLIES</i>	1,261	159	343	400	1,500	500
	<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	10,400	10,700	11,160	12,000	11,700	12,550
80330	FINANCIAL CONSULTANT	0	0	0	0	0	0
80600	SOFTWARE MAINTENANCE	6,894	7,239	7,601	7,800	9,440	8,500
86010	MILEAGE	240	566	585	700	750	750
86100	CONFERENCES/EDUCATION	0	260	70	1,000	0	1,000
86110	MEMBERSHIPS	230	0	170	240	240	240
88000	INSURANCE & BONDS	697	696	1,006	750	654	750
88500	POSTIVE PAY EXP	647	691	660	700	680	700
89000	MISCELLANEOUS	905	810	755	1,000	900	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	20,013	20,961	22,007	24,190	24,364	25,490
113	<i>TOTAL EXPENDITURES</i>	140,194	143,916	170,632	201,680	202,954	217,340

LEGAL EXPENDITURES (114)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>OTHER SERVICES & CHARGES</i>						
80200	LEGAL FEES	12,069	9,414	7,760	15,000	30,000	25,000
80210	ZONING CODE UPDATE	0	0	0	1,000	0	1,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>12,069</u>	<u>9,414</u>	<u>7,760</u>	<u>16,000</u>	<u>30,000</u>	<u>26,000</u>
114	<i>TOTAL EXPENDITURES</i>	<u><u>12,069</u></u>	<u><u>9,414</u></u>	<u><u>7,760</u></u>	<u><u>16,000</u></u>	<u><u>30,000</u></u>	<u><u>26,000</u></u>

ELECTIONS EXPENDITURES (115)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	0	0	0	0	0	0
60520	PART-TIME EMPLOYEES	0	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0	0
64032	DENTAL	0	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0	0
	<i>TOTAL COMPENSATION</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPLIES	1,099	371	822	1,000	400	1,300
70500	POSTAGE	0	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>1,099</u>	<u>371</u>	<u>822</u>	<u>1,000</u>	<u>400</u>	<u>1,300</u>
	<i>OTHER SERVICES & CHARGES</i>						
80300	ELECTION CONTRACT	15,572	21,800	21,800	21,800	21,800	21,800
80350	ACCUVOTE VOTING SERVICE	2,141	2,141	3,230	2,430	2,266	3,000
80400	CONSULTING	0	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0	0
87090	REPAIR OTHER EQUIPMENT	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>17,713</u>	<u>23,941</u>	<u>25,030</u>	<u>24,230</u>	<u>24,066</u>	<u>24,800</u>
115	<i>TOTAL EXPENDITURES</i>	<u>18,812</u>	<u>24,312</u>	<u>25,851</u>	<u>25,230</u>	<u>24,466</u>	<u>26,100</u>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS TO CAPITAL	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>18,812</u>	<u>24,312</u>	<u>25,851</u>	<u>25,230</u>	<u>24,466</u>	<u>26,100</u>

COMMUNICATIONS EXPENDITURES (116)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	13,130	18,540	26,900	46,500	35,000	52,000
60520	PART-TIME EMPLOYEES (Special Events)	0	84	0	900	0	900
64011	PERA CONTRIBUTIONS	912	1,327	1,752	3,500	2,625	3,900
64012	FICA CONTRIBUTIONS	986	1,425	2,058	3,800	2,700	4,000
64031	HOSPITALIZATION	3,854	31	28	1,650	1,650	1,050
64032	DENTAL	160	0	0	600	0	600
64033	LONG-TERM DISABILITY	37	25	19	35	35	60
64034	LIFE INSURANCE	71	43	32	45	30	50
	<i>TOTAL COMPENSATION</i>	<u>19,150</u>	<u>21,473</u>	<u>30,789</u>	<u>57,030</u>	<u>42,040</u>	<u>62,560</u>
<i>MATERIALS & SUPPLIES</i>							
70100	SUPLIES	2,736	3,487	219	1,000	200	1,000
70420	NEWSLETTERS/INFORMATION	316	6,384	6,303	5,000	6,500	6,500
70500	POSTAGE	5,231	1,953	3,104	1,000	3,000	3,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>8,283</u>	<u>11,824</u>	<u>9,627</u>	<u>7,000</u>	<u>9,700</u>	<u>10,500</u>
85010	TELEPHONE	309	221	379	300	700	800
85040	VIRTUAL COMMUNICATION	847	2,596	3,295	3,000	2,650	2,800
85050	CABLE TV	16,378	28,518	19,694	20,000	22,000	23,100
85060	WEBSITE	11,500	1,600	4,244	4,120	4,244	4,500
85070	TECHNICAL SUPPORT	16,541	45,703	38,252	42,330	42,330	49,584
85080	LASERFICHE/FIBER CABLE MAINTENANCE	0	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0	0
86100	COMMISSIONS/MEMBERSHIPS/TRAINING	0	0	0	0	0	0
87090	REPAIR EQUIPMENT	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
89010	SPECIAL EVENTS	1,119	1,372	2,916	7,000	6,000	10,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>46,694</u>	<u>80,010</u>	<u>68,779</u>	<u>76,750</u>	<u>77,924</u>	<u>90,784</u>
116	<i>TOTAL EXPENDITURES</i>	<u><u>74,127</u></u>	<u><u>113,307</u></u>	<u><u>109,196</u></u>	<u><u>140,780</u></u>	<u><u>129,664</u></u>	<u><u>163,844</u></u>
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u><u>74,127</u></u>	<u><u>113,307</u></u>	<u><u>109,196</u></u>	<u><u>140,780</u></u>	<u><u>129,664</u></u>	<u><u>163,844</u></u>

PLANNING & INSPECTIONS EXPENDITURES (117)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	46,090	58,204	55,479	65,000	62,000	68,000
60520	PART-TIME FIRE INSPECTOR	2,538	63	5,720	10,000	6,000	10,000
64011	PERA CONTRIBUTIONS	3,287	4,426	3,511	4,900	4,700	5,100
64012	FICA CONTRIBUTIONS	3,686	4,656	4,860	6,500	5,200	5,950
64031	HOSPITALIZATION	11,939	7,637	4,718	6,500	5,000	7,000
64032	DENTAL	491	174	168	750	250	500
64033	LONG-TERM DISABILITY	124	105	68	120	100	150
64034	LIFE INSURANCE	164	101	107	100	100	150
	<i>TOTAL COMPENSATION</i>	<u>68,319</u>	<u>75,365</u>	<u>74,630</u>	<u>93,870</u>	<u>83,350</u>	<u>96,850</u>
	<i>MATERIALS & SUPPLIES</i>						
70100	SUPPLIES	0	53	0	50	0	50
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>53</u>	<u>0</u>	<u>50</u>	<u>0</u>	<u>50</u>
	<i>OTHER SERVICES & CHARGES</i>						
80400	CONSULTING PLANNER	15,547	0	9,521	10,000	77	10,000
80450	SNELLING/LARP CORRIDOR STUDY	0	0	0	0	15,000	39,000
80500	GIS SUPPORT	940	536	940	1,100	1,100	1,100
81210	BUILDING INSPECTORS	48,021	60,101	62,458	66,000	46,154	66,000
81220	MECHANICAL INSPECTORS	6,431	4,422	6,583	6,000	26,254	8,000
81230	PLUMBING INSPECTORS	1,914	1,392	3,070	3,000	2,000	3,000
85015	CELL PHONE	956	240	0	0	0	0
86010	MILEAGE	77	12	6	80	350	400
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	(182)	0	0	300	0	300
86110	MEMBERSHIPS	295	0	0	300	100	300
88000	INSURANCE & BONDS	0	0	0	0	0	0
89070	ENERGY AUDIT INCENTIVE	600	0	0	1,500	1,000	1,500
89100	ENERGY REBATE PROGRAM	79	(43)	43	400	50	400
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>74,678</u>	<u>66,660</u>	<u>82,622</u>	<u>88,680</u>	<u>92,085</u>	<u>130,000</u>
117	<i>TOTAL EXPENDITURES</i>	<u><u>142,997</u></u>	<u><u>142,077</u></u>	<u><u>157,252</u></u>	<u><u>182,600</u></u>	<u><u>175,435</u></u>	<u><u>226,900</u></u>

EMERGENCY PREPAREDNESS EXPENDITURES (121)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	3,966	4,225	2,433	3,700	3,700	4,150
60520	PART TIME EMERGENCY MGMT	891	0	0	1,000	0	1,000
64011	PERA CONTRIBUTIONS	300	312	39	280	350	320
64012	FICA CONTRIBUTIONS	380	317	186	440	475	400
64031	HOSPITALIZATION	948	916	418	420	450	900
64032	DENTAL	34	35	30	25	30	50
64033	LONG-TERM DISABILITY	8	11	6	6	6	9
64034	LIFE INSURANCE	4	3	3	5	5	8
	<i>TOTAL COMPENSATION</i>	<u>6,531</u>	<u>5,819</u>	<u>3,116</u>	<u>5,876</u>	<u>5,016</u>	<u>6,837</u>
	<i>MATERIALS & SUPPLIES</i>						
70120	SUPPLIES	0	0	0	100	0	100
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>100</u>
	<i>OTHER SERVICES & CHARGES</i>						
85015	CELL PHONE	0	0	0	0	0	0
85020	ELECTRIC	68	133	552	260	600	600
86100	MILEAGE/CONF/EDU/ASSO	0	0	0	0	0	0
86800	RADIO SUBSCRIBER FEE	0	0	0	0	0	0
87091	CIVIL DEFENSE SIREN REPAIR	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>68</u>	<u>133</u>	<u>552</u>	<u>260</u>	<u>600</u>	<u>600</u>
121	<i>TOTAL EXPENDITURES</i>	<u>6,599</u>	<u>5,952</u>	<u>3,668</u>	<u>6,236</u>	<u>5,616</u>	<u>7,537</u>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>6,599</u>	<u>5,952</u>	<u>3,668</u>	<u>6,236</u>	<u>5,616</u>	<u>7,537</u>

POLICE EXPENDITURES (122)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>OTHER SERVICES & CHARGES</i>						
81000	POLICE SERVICES	1,190,372	1,196,435	1,146,909	1,312,870	1,312,870	1,600,000
81200	DISPATCH 911	39,247	35,474	33,588	31,652	31,652	34,179
81300	ANIMAL CONTROL	0	0	308	800	600	600
	<i>TOTAL OTHER SERVICES & CHARGES</i>	1,229,619	1,231,909	1,180,805	1,345,322	1,345,122	1,634,779
122	<i>TOTAL EXPENDITURES</i>	1,229,619	1,231,909	1,180,805	1,345,322	1,345,122	1,634,779

PROSECUTION EXPENDITURES (123)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>OTHER SERVICES & CHARGES</i>						
80200	LEGAL FEES	30,000	30,000	30,385	31,000	32,500	31,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	30,000	30,000	30,385	31,000	32,500	31,000
123	<i>TOTAL EXPENDITURES</i>	30,000	30,000	30,385	31,000	32,500	31,000

FIRE SERVICES EXPENDITURES (124)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	0	0	0	0	0	0
61510	DRILL COMPENSATION	14,859	2,647	0	0	0	0
61520	FIRE COMPENSATION	13,589	1,502	0	0	0	0
61525	ADMIN DUTY COMPENSATION/ TNG PREPARATION	3,633	223	0	0	0	0
61530	FIRE HALL CLEANING	2,371	225	0	0	0	0
61540	HAZMAT TNG COMPENSATION	688	0	0	0	0	0
61547	TRAINING PREPARATION	342	0	0	0	0	0
61550	OFFICER COMPENSATION	5,568	0	0	0	0	0
64012	FICA CONTRIBUTIONS	2,959	334	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0	0
64032	DENTAL	0	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0	0
	<i>TOTAL COMPENSATION</i>	44,009	4,931	0	0	0	0
<i>MATERIALS & SUPPLIES</i>							
70100	SUPPLIES	4,472	2,384	0	0	0	0
70120	TOOLS	0	0	0	0	0	0
70500	POSTAGE	0	0	0	0	0	0
74000	MOTOR FUEL & LUBRICANTS	1,144	0	0	0	0	0
77000	CLOTHING	2,774	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	8,390	2,384	0	0	0	0
<i>OTHER SERVICES & CHARGES</i>							
80330	FIRE CONSULTANT	40,000	0	0	0	0	0
80332	FIRE SERVICE CONTRACT	0	169,155	168,713	177,718	173,225	177,718
82010	CLEANING/WASTE REMOVAL	0	0	0	0	0	0
82011	LINEN CLEANING	1,919	78	0	0	0	0
85015	CELL PHONE	793	98	0	0	0	0
85070	NETWORK/TECHNICAL SUPPORT (I-NET)	24,812	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0	0
86020	TRAINING	11,296	380	0	0	0	0
86110	MEMBERSHIPS	1,455	0	0	0	0	0
86120	SUBSCRIPTIONS	0	0	0	0	0	0
86200	MEDICAL EXAMINATIONS	0	1,490	0	0	0	0
86800	RADIO MESB/FLEET SUPPORT	823	0	0	0	0	0
87025	HAZMAT EQUIPMENT MAINT	812	0	0	0	0	0
87029	REPAIR EQUIPMENT/CONTRACT MAINTENANCE	29,305	4,229	0	0	0	0

87092	REPAIR RADIOS	111	0	0	0	0	0
88000	INSURANCE & BONDS	13,302	18,311	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>124,628</u>	<u>193,740</u>	<u>168,713</u>	<u>177,718</u>	<u>173,225</u>	<u>177,718</u>
124	<i>TOTAL EXPENDITURES</i>	<u>177,027</u>	<u>201,056</u>	<u>168,713</u>	<u>177,718</u>	<u>173,225</u>	<u>177,718</u>
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>177,027</u>	<u>201,056</u>	<u>168,713</u>	<u>177,718</u>	<u>173,225</u>	<u>177,718</u>

FIRE RELIEF (125)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION & AID</i>						
64040	MN STATE FIRE AID	62,256	56,862	0	0	0	0
	<i>TOTAL COMPENSATION & AID</i>	62,256	56,862	0	0	0	0
125	<i>TOTAL EXPENDITURES</i>	62,256	56,862	0	0	0	0

CITY HALL & GROUNDS EXPENDITURES (131)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	17,917	18,455	19,895	25,000	23,000	23,000
60520	PART-TIME EMPLOYEES	0	2,000	1,760	0	0	0
64011	PERA CONTRIBUTIONS	1,344	1,384	1,624	1,500	1,725	1,750
64012	FICA CONTRIBUTIONS	1,276	1,457	1,552	1,550	1,760	1,800
64031	HOSPITALIZATION	3,913	4,775	4,822	6,500	4,800	6,500
64032	DENTAL	206	172	192	260	200	275
64033	LONG-TERM DISABILITY	46	47	55	55	50	75
64034	LIFE INSURANCE	61	64	57	65	60	80
	<i>TOTAL COMPENSATION</i>	24,763	28,354	29,956	34,930	31,595	33,480
<i>MATERIALS & SUPPLIES</i>							
70110	SUPPLIES	6,249	5,986	9,873	9,000	9,000	9,000
70111	COVID 19 SUPPLIES	17,653	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	23,902	5,986	9,873	9,000	9,000	9,000
<i>OTHER SERVICES & CHARGES</i>							
82010	WASTE REMOVAL	0	0	0	0	0	0
85010	TELEPHONE	0	0	0	0	0	0
85015	CELL PHONE	2,207	1,579	686	1,400	480	720
85020	ELECTRIC	1,753	1,145	3,136	3,000	5,000	5,000
85025	SOLAR GARDEN	11,059	10,616	11,611	0	0	0
85030	NATURAL GAS	2,594	2,514	8,043	6,000	8,400	8,400
85040	WATER	2,084	1,928	820	2,000	2,000	2,000
85070	SEWER	241	127	72	200	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	708	722	737	800	800	800
87010	CITY HALL GROUNDS/FACILITIES/BLDG. MAINT.	7,822	11,673	13,413	9,000	13,000	13,000
87100	PANIC BUTTON SECURITY	472	439	473	500	450	2,500
88000	INSURANCE & BONDS	24,087	29,141	28,402	29,500	35,279	38,101
89000	MISCELLANEOUS	91	92	92	100	100	100
	<i>TOTAL OTHER SERVICES & CHARGES</i>	53,118	59,977	67,485	52,500	65,509	70,621
131	<i>TOTAL EXPENDITURES</i>	101,783	94,317	107,313	96,430	106,104	113,101
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0	0
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	101,783	94,317	107,313	96,430	106,104	113,101

STREET EXPENDITURES (132)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	49,681	51,171	55,290	68,500	46,000	46,500
60100	OVERTIME SALARY	0	0	0	5,000	1,000	1,000
60520	PART-TIME EMPLOYEES	8,680	12,046	13,130	0	0	0
64011	PERA CONTRIBUTIONS	3,726	3,961	5,119	3,250	3,450	3,500
64012	FICA CONTRIBUTIONS	4,257	4,604	5,019	3,900	3,550	3,600
64031	HOSPITALIZATION	10,591	12,535	13,386	13,500	10,000	11,500
64032	DENTAL	412	472	502	570	400	750
64033	LONG-TERM DISABILITY	128	126	157	150	125	250
64034	LIFE INSURANCE	164	175	165	175	140	275
	<i>TOTAL COMPENSATION</i>	<u>77,639</u>	<u>85,090</u>	<u>92,768</u>	<u>95,045</u>	<u>64,665</u>	<u>67,375</u>
<i>MATERIALS & SUPPLIES</i>							
70120	SUPPLIES	2,329	3,273	5,001	6,000	4,000	6,000
74000	MOTOR FUEL & LUBRICANTS	5,090	10,471	13,306	10,000	15,000	15,000
75000	BITUMINOUS PATCHING	8,274	1,574	1,374	5,000	5,000	5,000
75100	STREET SIGNS	0	6,560	483	600	500	600
77000	CLOTHING	1,035	2,256	2,083	1,500	1,500	1,500
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>16,728</u>	<u>24,133</u>	<u>22,247</u>	<u>23,100</u>	<u>26,000</u>	<u>28,100</u>
<i>OTHER SERVICES & CHARGES</i>							
83030	SNOW REMOVAL	1,978	8,326	6,948	15,000	15,000	15,000
85015	CELL PHONE	0	0	0	0	0	0
85020	STREET LIGHTING POWER	0	0	0	0	0	0
85030	OIL DISPOSAL	0	0	75	0	0	0
85040	WATER FOR BLVD PLANTS	0	0	0	0	0	0
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	2,678	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	38	0	0	300	300	300
86101	MILEAGE	254	217	118	300	350	350
87000	REPAIR EQUIPMENT	3,272	28,241	9,740	10,000	10,000	10,000
87005	CROSSWALK PAINTING	0	0	0	0	0	0
87010	BOULEVARD MAINTENANCE	2,973	163	750	1,000	390	800
87011	REPAIR PICKUP TRUCK	0	0	0	0	0	0
87012	REPAIR TRUCK	183	0	0	0	0	0
87016	REPAIR JOHN DEERE	0	0	0	0	0	0
87500	RENTAL OF EQUIPMENT	0	0	0	0	0	0
88000	INSURANCE & BONDS	4,414	4,410	7,357	7,000	5,048	5,450
89000	MISCELLANEOUS	461	446	602	400	600	600
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>16,251</u>	<u>41,804</u>	<u>25,590</u>	<u>34,000</u>	<u>31,688</u>	<u>32,500</u>
132	<i>TOTAL EXPENDITURES</i>	<u>110,618</u>	<u>151,027</u>	<u>140,604</u>	<u>152,145</u>	<u>122,353</u>	<u>127,975</u>
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>110,618</u>	<u>151,027</u>	<u>140,604</u>	<u>152,145</u>	<u>122,353</u>	<u>127,975</u>

ENGINEERING EXPENDITURES (133)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	7,058	16,081	4,874	12,000	8,000	12,000
	<i>TOTAL OTHER SERVICES & CHARGES</i>	7,058	16,081	4,874	12,000	8,000	12,000
133	<i>TOTAL EXPENDITURES</i>	7,058	16,081	4,874	12,000	8,000	12,000

TREE PROGRAM EXPENDITURES (134)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	PROPOSED 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	0	0	0	0	0	0
60520	PART-TIME EMPLOYEES	0	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	0	0	0
64012	FICA CONTRIBUTIONS	0	0	0	0	0	0
64031	HOSPITALIZATION	0	0	0	0	0	0
64032	DENTAL	0	0	0	0	0	0
64033	LONG-TERM DISABILITY	0	0	0	0	0	0
64034	LIFE INSURANCE	0	0	0	0	0	0
	<i>TOTAL COMPENSATION</i>	0	0	0	0	0	0
	<i>MATERIALS & SUPPLIES</i>						
70110	SUPLIES	0	0	0	0	0	0
74000	MOTOR FUEL & LUBRICANTS	0	0	0	0	0	0
	<i>TOTAL MATERIALS & SUPPLIES</i>	0	0	0	0	0	0
	<i>OTHER SERVICES & CHARGES</i>						
80330	FORESTRY CONSULTANT	0	4,785	2,375	5,000	4,000	5,000
84010	TREE TRIMMING	0	23,610	6,740	30,000	57,000	45,000
84020	TREE REMOVAL	3,500	17,713	8,025	20,000	15,000	15,000
84030	TREE PLANTING	0	1,620	0	3,000	0	3,000
84040	STORM DAMAGE	0	430	3,450	3,000	1,000	3,000
86010	MILEAGE	0	0	0	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0	0
88000	INSURANCE & BONDS	0	0	0	0	0	0
89000	MISCELLANEOUS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	3,500	48,158	20,590	61,000	77,000	71,000
134	<i>TOTAL EXPENDITURES</i>	3,500	48,158	20,590	61,000	77,000	71,000
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0	0
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	3,500	48,158	20,590	61,000	77,000	71,000

ENVIRONMENTAL EXPENDITURES (137)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>COMPENSATION</i>						
60100	REGULAR SALARIES	0	0	0	13,200	13,200	13,000
60520	PART-TIME EMPLOYEES	0	0	0	0	0	0
64011	PERA CONTRIBUTIONS	0	0	0	1,000	1,000	1,000
64012	FICA CONTRIBUTIONS	0	0	0	1,040	1,000	1,000
64031	HOSPITALIZATION	0	0	0	600	200	300
64032	DENTAL	0	0	0	200	100	200
64033	LONG-TERM DISABILITY	0	0	0	15	15	25
64034	LIFE INSURANCE	0	0	0	15	15	25
	<i>TOTAL COMPENSATION</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,070</u>	<u>15,530</u>	<u>15,550</u>
	<i>MATERIALS & SUPPLIES</i>						
70110	SUPPLIES	0	0	0	2,000	200	2,000
70420	NEWSLETTERS/INFORMATION	0	0	0	600	100	600
70500	POSTAGE	0	0	0	400	100	400
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>400</u>	<u>3,000</u>
	<i>OTHER SERVICES & CHARGES</i>						
85025	SOLAR ELECTRIC	0	0	0	11,000	10,000	11,000
86010	MILEAGE	0	0	0	100	0	100
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	200	0	200
86110	MEMBERSHIPS	0	0	0	100	0	100
89000	MISCELLANEOUS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,400</u>	<u>10,000</u>	<u>11,400</u>
137	<i>TOTAL EXPENDITURES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,470</u>	<u>25,930</u>	<u>29,950</u>
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,470</u>	<u>25,930</u>	<u>29,950</u>

PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<i>COMPENSATION</i>							
60100	REGULAR SALARIES	35,177	34,921	41,596	52,000	54,000	50,000
60520	PART-TIME EMPLOYEES	9,383	2,000	2,700	0	3,000	0
60540	RINK ATTENDENTS-SEASONAL	1,003	0	2,237	4,000	4,000	4,000
64011	PERA CONTRIBUTIONS	2,536	2,579	3,254	3,100	4,100	3,750
64012	FICA CONTRIBUTIONS	3,390	2,710	3,465	3,600	5,000	4,150
64031	HOSPITALIZATION	4,172	5,425	5,157	9,700	9,700	9,000
64032	DENTAL	187	191	227	400	300	550
64033	LONG-TERM DISABILITY	67	74	104	100	100	150
64034	LIFE INSURANCE	90	85	90	90	90	135
	<i>TOTAL COMPENSATION</i>	<u>56,005</u>	<u>47,985</u>	<u>58,829</u>	<u>72,990</u>	<u>80,290</u>	<u>71,735</u>
<i>MATERIALS & SUPPLIES</i>							
70100	SUPPLIES	4,371	422	1,331	5,000	2,500	5,000
74000	MOTOR FUEL & LUBRICANTS	287	368	1,000	1,000	1,500	1,500
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>4,658</u>	<u>790</u>	<u>2,331</u>	<u>6,000</u>	<u>4,000</u>	<u>6,500</u>
<i>OTHER SERVICES & CHARGES</i>							
82010	WASTE REMOVAL	0	0	0	0	0	0
85010	TELEPHONE	0	0	0	0	0	0
85011	TELEPHONE - LANDLINE	318	583	766	800	800	800
85015	CELL PHONE	0	0	0	0	0	0
85020	ELECTRIC	1,502	2,203	2,762	3,200	4,600	4,600
85030	NATURAL GAS	678	0	1,139	2,000	1,200	2,000
85040	WATER	550	1,013	530	1,000	530	1,000
85070	SEWER	275	125	12	0	0	0
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	300	100	100
86101	MILEAGE	0	0	0	0	0	0
86105	TEMPORARY WARMING HOUSE	300	0	3,596	4,000	4,000	4,000
86110	MEMBERSHIPS	0	0	0	0	0	0
87120	FACILITIES & GROUNDS MAINTENANCE	2,732	8,956	3,168	8,000	3,000	8,000
87130	MINI WARMING HOUSE	0	0	0	0	0	0
88000	INSURANCE & BONDS	5,275	10,241	9,489	10,000	7,401	8,000
89000	MISCELLANEOUS	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>11,630</u>	<u>23,120</u>	<u>21,462</u>	<u>29,300</u>	<u>21,631</u>	<u>28,500</u>
141	<i>TOTAL EXPENDITURES</i>	<u>72,293</u>	<u>71,895</u>	<u>82,622</u>	<u>108,290</u>	<u>105,921</u>	<u>106,735</u>
<i>OTHER FINANCING USES</i>							
97000	TRANSFERS	26,000	26,000	526,000	126,000	126,000	26,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>26,000</u>	<u>26,000</u>	<u>526,000</u>	<u>126,000</u>	<u>126,000</u>	<u>26,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>98,293</u>	<u>97,895</u>	<u>608,622</u>	<u>234,290</u>	<u>231,921</u>	<u>132,735</u>

CONTINGENCY EXPENDITURES (192)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
	<i>WAGES, SALARIES, & COMP</i>						
64011	PERA	0	0	0	0	0	0
64012	FICA CONTRIBUTION	0	0	0	0	0	0
	<i>TOTAL WAGES, SALARIES & COMP</i>	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
	<i>OTHER SERVICES & CHARGES</i>						
89000	MISCELLANEOUS	299	936	4,005	14,000	16,707	14,000
89010	UNALLOCATED COMPENSATION	0	0	0	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<hr/> 299	<hr/> 936	<hr/> 4,005	<hr/> 14,000	<hr/> 16,707	<hr/> 14,000
192	<i>TOTAL EXPENDITURES</i>	<hr/> <hr/> 299	<hr/> <hr/> 936	<hr/> <hr/> 4,005	<hr/> <hr/> 14,000	<hr/> <hr/> 16,707	<hr/> <hr/> 14,000
	<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<hr/> <hr/> <hr/> 299	<hr/> <hr/> <hr/> 936	<hr/> <hr/> <hr/> 4,005	<hr/> <hr/> <hr/> 14,000	<hr/> <hr/> <hr/> 16,707	<hr/> <hr/> <hr/> 14,000

SANITARY SEWER (601)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL REVENUE</i>						
33404	FEDERAL GRANTS - ARPA	0	0	0	603,000	0
33430	STATE AID	0	0	0	0	0
	<i>TOTAL INTERNGOVERNMENTAL</i>	0	0	0	603,000	0
<i>CHARGES FOR SERVICES</i>						
34180	SANITARY SEWER CHARGES	994,148	1,038,379	938,300	938,300	995,475
34181	SANITARY SEWER PENALTIES	0	0	0	0	0
34183	OTHER CHARGES	0	0	0	0	0
34192	SAC CHARGES	159,038	0	0	2,485	2,485
36100	SPECIAL ASSESSMENTS	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	1,153,186	1,038,379	938,300	940,785	997,960
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	9,835	20,431	20,000	55,000	40,000
36213	LOAN INTEREST	0	0	0	0	0
36214	CHANGE IN FAIR VALUE OF I	(8,878)	(25,873)	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
36500	GAIN ON SALE OF CAPITAL ASSETS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	957	(5,442)	20,000	55,000	40,000
601	<i>TOTAL REVENUES</i>	1,154,142	1,032,937	958,300	1,598,785	1,037,960
<i>OTHER FINANCING SOURCES</i>						
39100	CONTRIBUTED CAPITAL	50,246	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	50,246	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	1,204,388	1,032,937	958,300	1,598,785	1,037,960
EXPENSES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	119,793	130,109	143,000	157,000	152,000
60520	PART-TIME EMPLOYEES	2,790	4,705	0	2,000	0
64011	PERA CONTRIBUTIONS	(10,796)	20,277	10,500	9,100	11,500
64012	FICA CONTRIBUTIONS	8,866	9,834	11,000	11,600	12,000
64031	HOSPITALIZATION	26,645	26,328	32,600	23,500	25,300
64032	DENTAL	978	1,104	1,350	900	1,350
64033	LONG-TERM DISABILITY	366	327	380	350	380
64034	LIFE INSURANCE	385	403	400	360	400
	<i>TOTAL COMPENSATION</i>	149,027	193,087	199,230	204,810	202,930
<i>MATERIALS & SUPPLIES</i>						
70100	SANITARY SEWER SUPPLIES	173	38	600	600	600

70120	TOOLS	0	0	200	200	200
74000	MOTOR FUEL & LUBRICANTS	300	400	400	400	400
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>473</u>	<u>438</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
	<i>OTHER SERVICES & CHARGES</i>					
80100	ENGINEERING	0	5,270	0	0	0
80310	AUDIT	1,448	1,512	1,600	1,420	1,600
85011	TELEPHONE - LANDLINE	933	869	1,200	1,262	1,300
85015	CELL PHONE	600	169	600	640	720
85020	ELECTRIC	0	0	0	0	0
85040	WATER	0	958	0	0	0
85060	METRO SEWER CHARGES	578,355	484,674	669,996	669,996	760,060
85070	SAC CHARGES	157,635	287	0	2,485	2,485
85075	CITY BLDG SEWER CHARGES	0	0	0	470	460
85080	PORTABLE TOILET - PARKS	3,552	4,519	3,600	4,650	4,600
86030	CONFERENCES & SCHOOLS	23	0	50	50	30
86100	TRAINING	722	737	740	1,195	1,200
86101	MILEAGE	0	0	0	150	150
87000	REPAIR EQUIPMENT	67	0	2,000	2,000	2,000
87090	REPAIR EQUIP - STUB	0	0	0	0	0
87098	SEWER SUB REPAIR	0	0	0	0	0
87099	MANHOLE COVER REPAIRS	535	0	0	0	0
87100	TELEVISIONING & COMMERCIAL JETTING	25,808	103,904	40,000	30,000	60,000
87200	SEWER LINE REPAIRS	0	11,830	1,000	1,000	1,000
87230	CONTROL PANEL (LIFT STATION)	0	0	0	0	0
87300	ROOT TREATMENT	0	0	0	0	0
87600	DEPRECIATION	15,333	18,577	17,000	17,000	18,000
88000	INSURANCE & BONDS	7,328	5,371	6,000	5,863	6,000
88010	OCCURRENCE INSURANCE	0	0	0	0	5,000
88030	ONE CALL CONCEPTS-LOCATES	937	896	1,000	1,000	1,200
88500	BILLING FEE-UTILITIES	17,940	18,876	18,000	19,500	18,000
89000	MISCELLANEOUS	0	43	200	200	200
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>811,217</u>	<u>658,491</u>	<u>762,986</u>	<u>758,881</u>	<u>884,005</u>
	<i>CAPITAL OUTLAY</i>					
91000	MACHINERY & EQUIPMENT	0	0	0	0	0
92000	OTHER IMPROVEMENTS	0	0	0	0	0
92050	2023 STREET PROJECT SANITARY SEWER	0	0	40,000	40,000	0
92400	2021 STREET PROJECT	0	0	0	0	0
92500	GROVE STREET PROJECT 2017	0	0	0	0	0
92800	SEWER LINING PROJ	0	0	225,000	0	250,000
	<i>TOTAL CAPITAL OUTLAY</i>	<u>0</u>	<u>0</u>	<u>265,000</u>	<u>40,000</u>	<u>250,000</u>
-601	<i>TOTAL EXPENDITURES</i>	<u>960,716</u>	<u>852,016</u>	<u>1,228,416</u>	<u>1,004,891</u>	<u>1,338,135</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	0	0	0	1,000,000
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>
	<i>TOTAL EXPENDITURES & OTHER FINANCING USES</i>	<u>960,716</u>	<u>852,016</u>	<u>1,228,416</u>	<u>1,004,891</u>	<u>2,338,135</u>
	NET POSITION - JANUARY 1	2,562,145	2,805,817	2,986,738	2,986,738	3,580,632
	NET INCOME (LOSS)	243,672	180,921	(270,116)	593,894	(1,300,175)
	RESTATEMENT CHG IN ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DECEMBER 31	<u>2,805,817</u>	<u>2,986,738</u>	<u>2,716,622</u>	<u>3,580,632</u>	<u>2,280,457</u>

STORM DRAINAGE (602)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>INTERGOVERNMENTAL REVENUE</i>						
33410	OTHER GRANTS (WATERSHED STORM GRANT)	0	0	0	0	0
33430	STATE AID	0	0	0	0	0
	<i>TOTAL INTERNGOVERNMENTAL</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>CHARGES FOR SERVICES</i>						
34180	STORM SEWER CHARGES	188,125	191,637	185,220	190,000	195,510
34181	STORM SEWER PENALTIES	0	0	0	0	0
	<i>TOTAL CHARGES FOR SERVICES</i>	<u>188,125</u>	<u>191,637</u>	<u>185,220</u>	<u>190,000</u>	<u>195,510</u>
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	3,540	5,251	2,000	14,000	12,000
36213	CHANGE IN FAIR VALUE OF I	(1,621)	(6,288)	0	0	0
36215	STATE PERA CONTRIBUTION	0	0	0	0	0
36400	MISCELLANEOUS	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	<u>1,920</u>	<u>(1,037)</u>	<u>2,000</u>	<u>14,000</u>	<u>12,000</u>
602	<i>TOTAL REVENUES</i>	<u><u>190,044</u></u>	<u><u>190,600</u></u>	<u><u>187,220</u></u>	<u><u>204,000</u></u>	<u><u>207,510</u></u>
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
39700	CONTRIBUTED CAPITAL	78,993	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	<u>78,993</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<u><u>269,037</u></u>	<u><u>190,600</u></u>	<u><u>187,220</u></u>	<u><u>204,000</u></u>	<u><u>207,510</u></u>
EXPENDITURES:						
<i>COMPENSATION</i>						
60100	REGULAR SALARIES	60,528	62,640	72,000	75,500	66,000
60520	PART-TIME/SEASONAL EMPLOYEES	2,348	1,760	0	0	0
64011	PERA CONTRIBUTIONS	(4,348)	7,943	5,000	5,660	5,100
64012	FICA CONTRIBUTIONS	4,546	4,670	5,500	5,800	5,200
64031	HOSPITALIZATION	14,720	14,988	18,700	12,300	25,300
64032	DENTAL	543	628	750	600	750
64033	LONG-TERM DISABILITY	180	178	190	190	190
64034	LIFE INSURANCE	204	205	200	190	200
	<i>TOTAL COMPENSATION</i>	<u>78,720</u>	<u>93,011</u>	<u>102,340</u>	<u>100,240</u>	<u>102,740</u>
<i>MATERIALS & SUPPLIES</i>						
70200	STORM SUPPLIES	0	54	200	200	200
74000	MOTOR FUEL & LUBRICANTS	2,312	5,824	4,000	4,000	4,000
	<i>TOTAL MATERIALS & SUPPLIES</i>	<u>2,312</u>	<u>5,879</u>	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>
<i>OTHER SERVICES & CHARGES</i>						
80100	ENGINEERING SERVICES	248	0	0	0	0
80310	AUDIT	722	758	800	710	800
81900	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
83020	VEGETATION MGMT	0	0	0	0	0

83025	SWEEPER PARTS/SUPPLIES	11,514	2,848	7,500	3,000	7,500
84000	STREET SWEEPINGS	3,316	2,772	5,000	10,000	10,000
85015	CELL PHONE	0	0	0	0	0
86010	MILEAGE	0	0	0	0	0
86110	MEMBERSHIPS	735	530	1,060	560	300
87000	REPAIR EQUIPMENT/CATCH BASIN	0	0	5,000	0	0
87100	TELEVISIONING/CLEANING	0	17,710	0	0	5,000
87101	ANNUAL SWEEPER INSPECTION	0	163	500	200	500
87150	CATH BASIN CLEANING/JETTING OF SYSTEM	0	0	0	0	0
87260	GOTFRIEDS STORM WATER	3,288	1,460	3,300	3,300	3,500
87600	DEPRECIATION	53,237	43,829	45,000	45,000	45,000
88000	INSURANCE & BONDS	1,490	1,488	1,500	2,514	2,700
88500	BILLING FEES	764	809	800	1,000	1,000
88600	MISCELLANEOUS FEES & MS4 PERMIT	0	0	100	50	300
88700	LIFT STATION REPAIR (GOTFREID PIT)	0	0	1,000	500	1,000
89000	ROW WATER MGMT DISTRIBUTE	427	9	0	0	0
	<i>TOTAL OTHER SERVICES & CHARGES</i>	<u>75,741</u>	<u>72,375</u>	<u>71,560</u>	<u>66,834</u>	<u>77,600</u>
	<i>CAPITAL OUTLAY</i>					
91000	CAPITAL EQUIPMENT	0	0	0	0	0
92000	EASEMENT: FULHAM/FOLWELL	2100	0	0	0	0
92010	GARDEN AVENUE WITH SIDEWALK 2023	0	0	60,500	259,708	0
92050	HOLTON/ALBERT/SHELDON (wth garden ave)	0	0	121,000	0	0
92060	ALLEY IOWA/IDAHO 2023 (with garden ave)	0	0	60,500	0	0
92100	CURTIS POND DRAINAGE PROJECT	0	0	0	0	0
92300	TROLLEY PATH CATCH BASIN AND POND (3 YR PROJ)	0	0	0	0	0
92450	2021 STREET PROJECT	0	0	0	0	0
92460	FH CHURCH STORM WATER IMPROVEM,ENTS	0	0	0	0	100,000
92470	2024 ROSELAWN MILL AND OVERLAY	0	0	0	0	19,000
92500	CURTISS FIELD SIDEWALKS	0	0	0	0	0
92600	GROVE STORM IMPROVEMENTS	0	0	0	0	0
92700	SEMINARY POND IMPOVEMENTS (3 YR PROJ)	0	0	0	0	0
	<i>TOTAL CAPITAL OUTLAY</i>	<u>2,100</u>	<u>0</u>	<u>242,000</u>	<u>259,708</u>	<u>119,000</u>
-602	<i>TOTAL EXPENDITURES</i>	<u>158,873</u>	<u>171,264</u>	<u>420,100</u>	<u>430,982</u>	<u>303,540</u>
	<i>OTHER FINANCING USES</i>					
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<i>TOTAL EXPENDITURES &</i>	<u>158,873</u>	<u>171,264</u>	<u>420,100</u>	<u>430,982</u>	<u>303,540</u>
	NET POSITION - JANUARY 1	1,609,314	1,719,478	1,738,813	1,738,813	1,511,831
	NET INCOME (LOSS)	110,164	19,336	(232,880)	(226,982)	(96,030)
	RESTATEMENT CHG ACCTING PRINCIPLE	0	0	0	0	0
	NET POSITION - DEC 31	<u>1,719,478</u>	<u>1,738,813</u>	<u>1,505,933</u>	<u>1,511,831</u>	<u>1,415,801</u>

G.O. IMPROVEMENT BONDS, SERIES 2023A (306)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>PROPERTY TAX</i>						
30111	DEBT LEVY PROPERTY TAX	0	0	0	0	68,000
	<i>TOTAL PROPERTY TAX LEVY</i>	0	0	0	0	68,000
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	0	0	0	0	5,000
	<i>TOTAL SPECIAL ASSESSMENTS</i>	0	0	0	0	5,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	0	0	0	0	0
36213	CHANGE IN FAIR VALUE OF INVESTMENT	0	0	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	0	0	0	0	0
306	<i>TOTAL REVENUES</i>	0	0	0	0	73,000
<i>OTHER FINANCING SOURCES</i>						
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	0	0	0	0	73,000
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	0	0	0	0	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	0	0	0	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	0	0	0	0	0
94500	BOND INTEREST	0	0	0	0	22,000
94900	BOND FEES	0	0	0	0	4,000
	<i>TOTAL DEBT SERVICE</i>	0	0	0	0	26,000
-306	<i>TOTAL EXPENDITURES</i>	0	0	0	0	26,800
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
	<i>TOTAL EXPENDITURES AND OTHER FINANCING</i>	0	0	0	0	26,800
	FUND BALANCE - JANUARY 1	0	0	0	0	0
	CHANGE IN FUND BALANCE	0	0	0	0	46,200
	FUND BALANCE - DECEMBER 31	0	0	0	0	46,200

2021 G.O. IMPROVEMENT BOND SERIES 2021A (313)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>PROPERTY TAX</i>						
30111	DEBT LEVY PROPERTY TAX	0	78,440	77,605	77,605	82,020
	<i>TOTAL PROPERTY TAX</i>	0	78,440	77,605	77,605	82,020
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	2,688	47,657	70,100	34,000	30,000
	<i>TOTAL SPECIAL ASSESSMENTS</i>	2,688	47,657	70,100	34,000	30,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	62	657	100	100	100
36213	CHANGE IN FAIR VALUE OF INVESTMENT	(49)	(1,534)	0	0	0
	<i>TOTAL MISCELLANEOUS</i>	13	(877)	100	100	100
313	<i>TOTAL REVENUES</i>	2,701	125,220	147,805	111,705	112,120
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	10,825		0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	10,825	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	13,526	125,220	147,805	111,705	112,120
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT	0	758	800	710	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	0	758	800	710	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	0	0	130,000	130,000	130,000
94500	BOND INTEREST	0	17,475	12,000	12,000	9,400
94900	BOND FEES	0	1,488	5,000	5,000	5,000
	<i>TOTAL DEBT SERVICE</i>	0	18,963	147,000	147,000	144,400
-313	<i>TOTAL EXPENDITURES</i>	0	19,721	147,800	147,710	145,200
<i>OTHER FINANCING USES</i>						
97000	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING USES</i>	0	0	0	0	0
	<i>TOTAL EXPENDITURES AND OTHER FINANCING</i>	0	19,721	147,800	147,710	145,200
	FUND BALANCE - JANUARY 1	0	13,526	119,025	119,025	83,020
	CHANGE IN FUND BALANCE	13,526	105,499	5	(36,005)	(33,080)
	FUND BALANCE - DECEMBER 31	13,526	119,025	119,030	83,020	49,940

2017 G. O. IMPROVEMENT BONDS SERIES 2017A (316)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
REVENUES:						
<i>PROPERTY TAXES</i>						
30111	DEBT LEVY PROPERTY TAX	112,650	115,070	112,080	112,080	40,275
	<i>TOTAL PROPERTY TAX LEVY</i>	112,650	115,070	112,080	112,080	40,275
<i>SPECIAL ASSESSMENTS</i>						
36100	SPECIAL ASSESSMENTS	6,086	5,928	3,000	3,000	2,000
	<i>TOTAL SPECIAL ASSESSMENTS</i>	6,086	5,928	3,000	3,000	2,000
<i>MISCELLANEOUS</i>						
36211	INTEREST ON INVESTMENTS	3,328	4,529	1,200	7,000	7,000
36213	CHANGE IN FAIR VALUE OF INVESTMENTS	(2,164)	(5,939)	0		
	<i>TOTAL MISCELLANEOUS</i>	1,164	(1,410)	1,200	7,000	7,000
316	<i>TOTAL REVENUES</i>	119,900	119,588	116,280	122,080	49,275
<i>OTHER FINANCING SOURCES</i>						
39130	BOND PROCEEDS	0	0	0	0	0
39200	TRANSFERS	0	0	0	0	0
	<i>TOTAL OTHER FINANCING SOURCES</i>	0	0	0	0	0
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	119,900	119,588	116,280	122,080	49,275
EXPENDITURES:						
<i>OTHER SERVICES & CHARGES</i>						
80310	AUDIT & OTHER CHARGES	722	758	800	710	800
	<i>TOTAL OTHER SERVICES & CHARGES</i>	722	758	800	710	800
<i>DEBT SERVICE</i>						
94000	BOND PRINCIPAL	115,000	120,000	125,000	125,000	125,000
94500	BOND INTEREST	16,725	13,200	9,525	9,525	5,775
94900	BOND FEES	355	4,259	5,000	5,000	5,000
	<i>TOTAL DEBT SERVICE</i>	132,080	137,459	139,525	139,525	135,775
-316	<i>TOTAL EXPENDITURES</i>	132,802	138,217	140,325	140,235	136,575
	FUND BALANCE - JANUARY 1	488,866	475,964	457,335	457,335	439,180
	CHANGE IN FUND BALANCE	(12,902)	(18,629)	(24,045)	(18,155)	(87,300)
	FUND BALANCE - DECEMBER 31	475,964	457,335	433,290	439,180	351,880

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REQUEST FOR COUNCIL ACTION

Meeting Date	September 13, 2023
Agenda Item	Policy C2
Attachment	N/A
Submitted By	Jack Linehan, City Administrator

Item	Law Enforcement Contract Discussion
Description	A discussion of the latest updates on the proposed police services options with the City of St. Paul.
Budget Impact	N/A
Attachment(s)	N/A
Action(s) Requested	Staff recommends the City Council discuss the contract options with the City of St. Paul for policing services.