



Memorandum

To: Mayor Nelson and Members of the City Council

From: Daniel R. Buchholtz, MMC, Administrator, Clerk/Treasurer

Date: July 30, 2024

Subject: 2025 Administrator's Budget Proposal

On behalf of the City's Department Heads, I am pleased to present the proposed 2025 General Fund Budget for City Council consideration.

Summary

The 2025 General Fund budget shows an increase of 6.13%. The proposed General Fund levy for 2024, collectible in 2025, is proposed to increase by 5.38%, from \$3,823,887 to \$4,029,435.

The Capital Improvement Plan levy is proposed to increase by 5%, from \$183,560 to \$194,591. This proposed increase will maintain the purchasing power of our Equipment Fund. The proposed 2025 property tax levy for the 2022 Street Improvement project will remain the same as 2024 at \$24,078. A new property tax levy for the 2024 Street Improvement project is proposed at \$28,421 per year for 10 years.

The debt service levy for 2025 will increase from \$80,000 in 2024 to \$444,747 in 2025. This is due to the debt service for the City Hall Renovation/Expansion project.

The overall levy for 2024, collectible in 2025, is proposed to increase by 14.78%, from \$4,113,290 to \$4,721,272.

Budget Process

Online budget preparation through BS&A was opened in early June. After each department submitted their 2025 requests, I met individually with each Department Head to discuss all requests and receive further explanation as to their necessity. Based on the budget requests made by the Department Heads, I projected revenues from a number of different categories to arrive at a proposed property tax levy.

The City Council will review the Administrator's Budget Proposal at a work session on August 5, 2024 at 5:30pm. If needed, a second work session will be scheduled for September 3, 2024 at 5:30pm. The preliminary tax levy is tentatively scheduled for the September 16, 2024 City Council

meeting. The annual Truth in Taxation hearing will occur on December 2, 2024. Final budget and tax levy adoption will occur on either December 2 or 16, 2024.

General Factors Affecting the Budget

- *Tax Base.* The City's tax base saw a slight decline between 2024 and 2025. In the Anoka County portion of the city, the preliminary estimated market value for 2025 taxes is \$855,412,581, representing a decrease of \$16,217,713 or 1.8% from 2024 values. In the Ramsey County portion, the preliminary estimated market value for 2025 taxes is \$19,896,900, down \$902,900 or 4.3% from 2024 values. This minor decrease is unsurprising, given the Federal Reserve's significant short-term interest rate hikes in 2022 and 2023 to combat inflation.
- *State Budget and Legislative Impacts.* There were no levy limits established for the 2025 budget. Local Government Aid (LGA) is projected to increase by \$2,007 for the 2025 budget year. The Minnesota Department of Revenue has stated that revenues continue to exceed projections, meaning that the risk of unallotment is small.
- *Economy.* Inflation has cooled down over the past year. The most recent inflation figures show the consumer price index for the Minneapolis-St. Paul-Bloomington area rose 2.6% from a year earlier. Core CPI, which removes more volatile food and energy costs, rose 3%. The unemployment rate in Minnesota is at 2.8%, well below the long-term average unemployment rate of 4.77%. Nationwide, the unemployment rate stands at 4.1%. Employers have added 1.5 million new jobs in the first six months of 2024. Economic growth is slowing, dropping from 2.7% in Q4-2023 to 1.5% in Q1-2024 and 1.5% in Q2-2024. The expectation is the Federal Reserve will cut short term interest rates by 50 basis points by the end of the year. The New York Fed recession probability indicator suggests there is a 55.83% chance of a recession sometime in the next 12 months, well below the last year's estimate of 68.2%.

Below is an economic forecast summary prepared by Wells Fargo.

Wells Fargo U.S. Economic Forecast				
	Actual		Forecast	
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Real GDP	1.9%	2.5%	2.3%	1.9%
Personal Consumption	2.5%	2.2%	2.1%	1.9%
Industrial Production	3.4%	0.2%	0.3%	2.7%
Corporate Profits Before Taxes	9.8%	1.5%	3.7%	3.1%
Unemployment Rate	3.6%	3.6%	4.0%	4.1%
Housing Starts (millions of units)	1.55	1.42	1.40	1.44
<i>Inflation Indicators (year over year % change)</i>				
Personal Consumption Expenditure Deflator	6.5%	3.7%	2.5%	2.1%
Consumer Price Index	8.0%	4.1%	3.0%	2.1%
<i>Interest Rates (annual average)</i>				
Federal Funds Target Rates	2.02%	5.23%	5.31%	4.38%
Conventional Mortgage Rate	5.38%	6.80%	6.75%	6.09%
10 Year Treasury Note	2.95%	3.96%	4.18%	3.83%
Forecast as of July 12, 2024.				
Full chart available at: https://wellsfargo.bluematrix.com/docs/html/27ff804b-4531-4f95-92ef-60700faa4569.html				

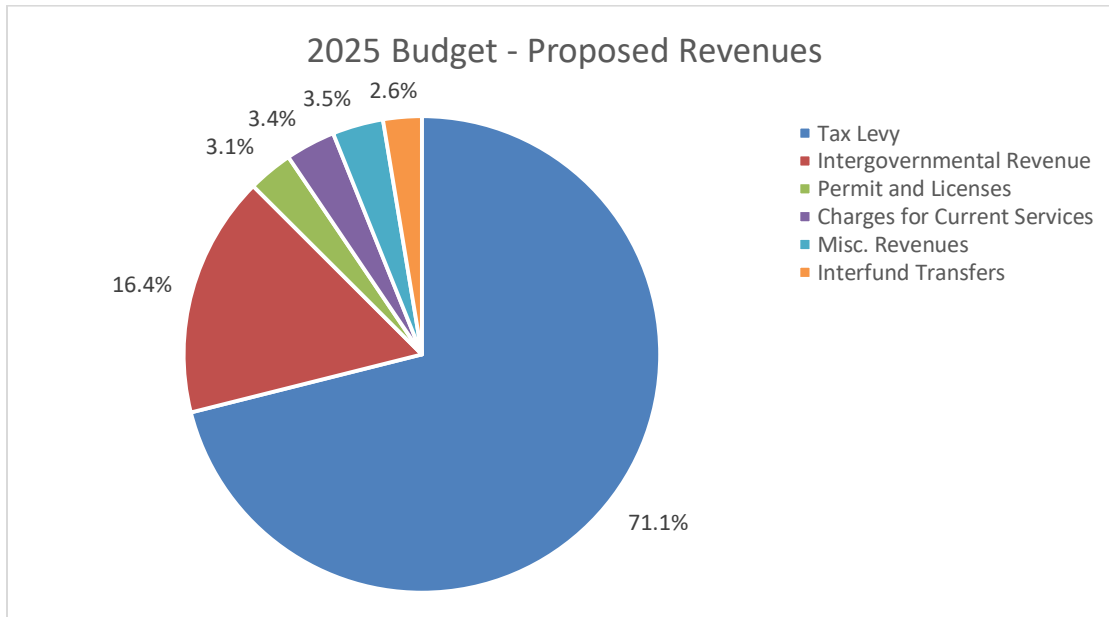
Revenues

The proposed revenues for the 2025 General Fund budget total \$5,668,296. Property taxes are proposed to fund 71.1% of the General Fund budget. While property taxes are a major funding source for the City, there are several categories of revenues that contribute \$1.6 million that would otherwise fall on property taxpayers. The chart below compares these categories.

Revenue	2024 Budget	2025 Budget	% Change	\$ Change
Tax Levy	\$ 3,823,887	\$ 4,029,435	5.38%	\$ 205,548
Intergovernmental Revenue	921,720	929,679	0.86%	7,959
Permit and Licenses	160,289	173,029	7.95%	12,740
Charges for Current Services	197,462	192,087	-2.72%	(5,375)
Miscellaneous Revenues	71,606	196,031	173.76%	124,425
Interfund Transfers	<u>166,502</u>	<u>148,497</u>	<u>-10.81%</u>	<u>(18,005)</u>
Total Revenues	\$ 5,341,466	\$ 5,668,758	6.13%	\$ 327,292

Local Government Aid is expected to increase by \$1,919 to \$773,639.

The pie chart below shows the breakdown of General Fund revenue by type.



Expenditures

The proposed expenditures for the 2025 General Fund budget total \$5,668,296, an increase of 6.12% from 2024.

The following table is a summary of the 2025 expenditure budget by Department.

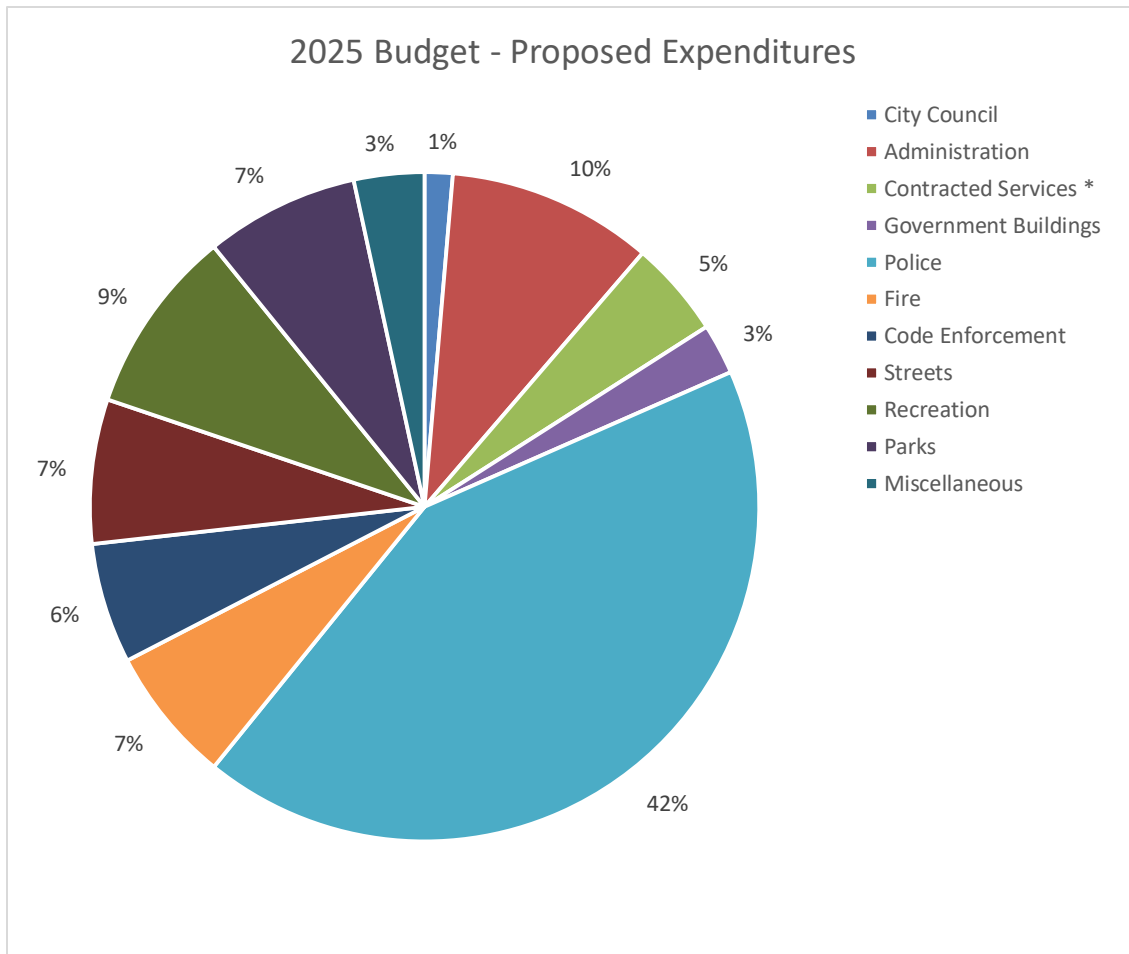
Expenditure	2024 Budget	2025 Budget	% Change	\$ Change
City Council	\$ 76,365	\$ 76,917	0.72%	\$ 552
Administration	543,663	563,470	3.64%	19,807
Assessor	39,140	39,428	0.74%	288
Audit	13,400	14,936	11.46%	1,536
I.T.	70,453	83,012	17.83%	12,559
Legal	122,500	120,000	-2.04%	(2,500)
Engineering	6,500	6,500	0.00%	-
Planning and Zoning	2,500	2,500	0.00%	-
Government Buildings	132,782	138,775	4.51%	5,993
Police	2,194,110	2,403,945	9.56%	209,835
Fire	346,086	372,235	7.56%	26,149
Code Enforcement	318,367	329,741	3.57%	11,374
Streets	368,817	395,061	7.12%	26,244
Recreation	473,253	508,066	7.36%	34,813
Parks	409,630	421,472	2.89%	11,842
Miscellaneous	223,900	192,700	-13.93%	(31,200)
Total Expenditures	\$ 5,341,466	\$ 5,668,758	6.13%	\$ 327,292

There are a number of factors driving expenditure growth for the upcoming year. I have summarized some of those factors below:

- *Wages and benefits.* The 2025 COLA is set at 3.25%. Benefit costs are anticipated to be relatively stable.
- *Fire Department Budget.* The City's Fire Department Contract with SBM Fire Department is set to increase from \$279,344 to \$305,493, an increase of 9.3%. A major driver of this increase is due to adding two full-time firefighter positions to supplement the duty crew model. The capital outlay budget is proposed to remain at \$66,742. I have included the detail for the SBM Fire Department's budget for your review.
- *Police Department staffing.* Staff has budgeted for a new patrol officer position. This cost of this position is offset by the increased contract revenue from the School Resource Officer contract with Spring Lake Park School District.
- *Miscellaneous.* The 2025 budget for permanent transfers out was reduced by \$40,000 as there was a line item in the 2024 budget to cover architectural costs associated with the City Hall Renovation/Expansion project.
- *Squad Car Replacement.* Inflation continues to impact the automotive sector, thereby increasing the budget for the 2025 squad car replacement.

- *IT Services.* IT saw a noticeable rise due to higher costs associated with the implementation of new HR software and the transition to staff subscriptions for Microsoft Office 365.
- *Forestry.* The City is seeing the effects of Emerald Ash Borer. The proposed budget continues a \$50,000 transfer to the Forestry Fund to continue the removal of infected trees from the City’s parks and street right-of-ways.

The following table is a summary of the 2025 expenditure budget by Department:



¹ Contracted services refers to assessing, auditing, legal, information technology and engineering services.

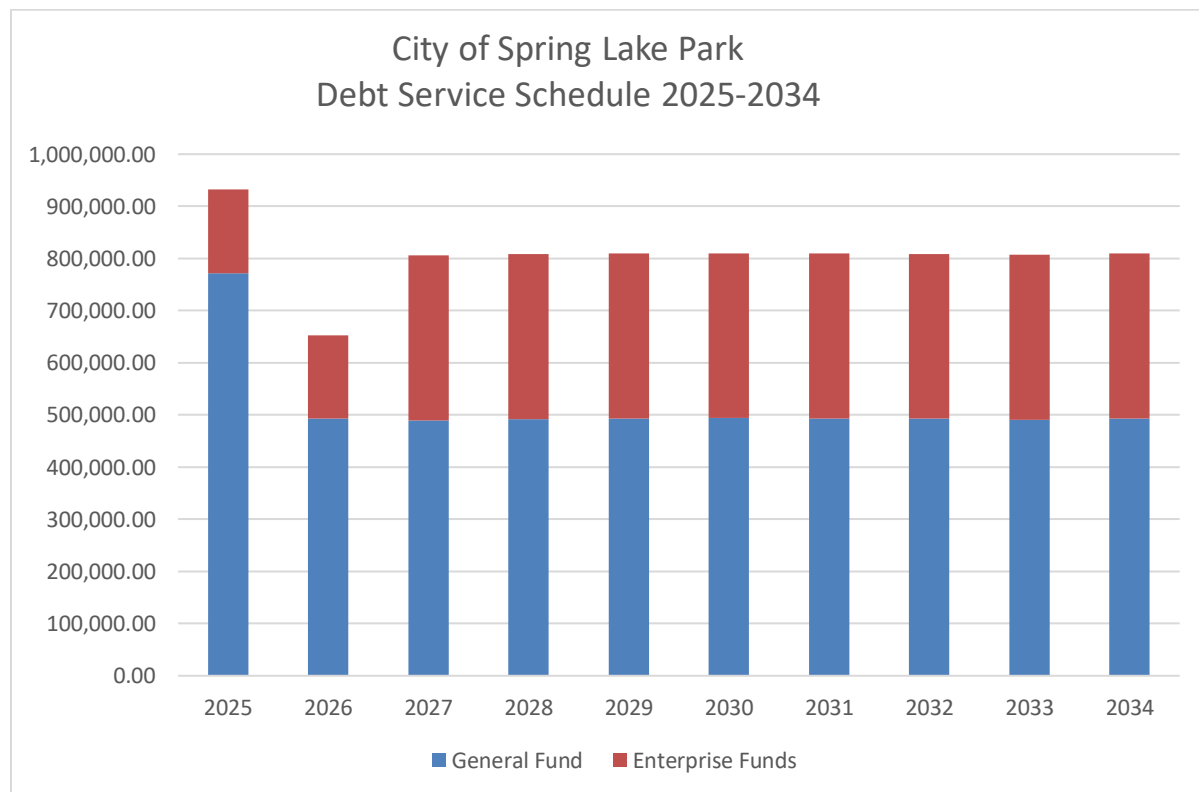
Debt Service

The City currently has two outstanding bond issues – the 2021A General Obligation Improvement Refunding Bond (the 2014-2015 Street Project) and the 2024 G.O. Capital Improvement Plan Bond (City Hall Renovation/Expansion).

The 2021A G.O. Improvement Refunding Bond is scheduled to be paid off in December 2025. The required debt service levy for this bond is \$80,000.

The 2024 G.O. Capital Improvement Plan Bond is scheduled to be paid off in February 2045. The annual debt service is \$604,747. The 2025 Public Utilities Budget will allocate \$160,000 from the water and sanitary sewer funds to help cover a portion of the annual debt service. The remaining debt service to be levied will be \$444,747.

To reduce the debt service levy, staff is proposing to transfer \$80,000 from the General Fund to the 2021A G.O. Improvement Refunding Bond fund to cover the final tax levy for that bond. The City’s General Fund reserves are 64% of expenditures, which is well above our policy of maintaining reserves totaling between 35%-50% of expenditures.



The City’s debt is well under the statutory cap of 3% of estimated market value. For taxes payable in 2025, the City’s maximum debt limit is approximately \$26 million. The City’s current debt is approximately \$1.6 million. Including the \$8.2 million from the City Hall renovation/expansion project, the City is still \$17.8 million under the debt limit. The City anticipates issuing a PFA note within the next two years to cover the cost of the scheduled maintenance of the Able Street

and Arthur Street Water Towers. That anticipated debt service has been included in the 2025-2034 Debt Service Schedule Chart.

Capital Levies

There are three capital levies proposed for 2024 taxes collectible in 2025. The first is a continuation of the \$24,078 annual levy to reimburse Fund 400, Revolving Construction, for expenditures related to the 2022 Street Improvement Project (Garfield & Hayes). The second is the imposition of a \$28,421 levy to reimburse Fund 400, Revolving Construction, for expenditures related to the 2024 Street Improvement Project (Sanburnol, Elm and 83rd Ave). The third is the Capital Improvement Plan levy. Two years ago, the City Council decided to not issue an equipment certificate but instead pay for equipment with cash. Due to the increasing cost of equipment, staff is proposing increasing the Capital Improvement Plan levy by 5%.

Public Safety Aid

During the 2023 Session, the Legislature established a public safety aid for local governments. This new aid program will distribute one-time public safety aid to the city for public safety purposes. Public safety purposes can include community violence prevention and intervention programs; community engagement; mental health crisis response; victim services; training programs; first responder wellness; equipment related to fire, rescue and emergency services; or to pay other personnel or equipment costs. Ineligible expenses include employer contribution to the public employee police and fire fund, any expenses with alleged misconduct, purchase of tactical vehicles or tear gas, or the construction or improvements to a police station or related facilities.

Based on the approved aid formula, the City received \$335,086.55. The City Council contributed \$99,038.40 to the SBM Capital Equipment Fund in 2024. The City Council also authorized a transfer of \$40,000 from the Public Safety Aid fund. While that transfer was initially meant to phase in the increased cost of a new police officer, it was utilized to offset the loss of revenue due to the termination of the School Resource Officer contract for the 2023-2024. Staff has proposed transferring \$20,000 for 2025 to phase-in of the new patrol officer. After this transfer, the remaining Public Safety Aid balance will be about \$176,050.

Proposed Property Tax Levy

The proposed 2025 tax levy is as follows:

Property Tax Levy	2024	2025	% Change	\$ Change
General Revenue	\$ 3,823,887	\$ 4,029,435	5.38%	\$ 205,548
Capital Improvement Plan Levy	\$ 185,325	\$ 194,591	5.00%	\$ 9,266
2022 Street Improvement Project Levy	\$ 24,078	\$ 24,078	0.00%	\$ -
2024 Street Improvement Project Levy	\$ -	\$ 28,421	n/a	\$ 28,421
Debt Service Levy	\$ 80,000	\$ 444,747	455.93%	\$ 364,747
Total Tax Levy	\$ 4,113,290	\$ 4,721,272	14.78%	\$ 607,982

Once the City Council sets the preliminary tax levy, the final tax levy must be the same or lower than the preliminary tax levy.

The following chart shows the City’s tax levy for the past 10 years.



Truth in Taxation

The City’s annual Truth in Taxation meeting will be held on December 2, 2024 at 7:00pm, or shortly thereafter.

Budget Workshop

The budget workshop is scheduled for Monday, August 5, 2024 at 5:30pm at Able Park Building.

If you have any questions regarding the proposed 2025 General Fund budget, please do not hesitate to contact me at 763-784-6491.

GENERAL FUND REVENUES
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Estimated Revenues								
101.00000.31010	CURRENT TAXES	3,368,623.75	3,474,341.88	3,857,165.33	2,042,131.94	3,823,887.00	4,029,435.00	4,029,435.00
101.00000.31020	DELINQ TAXES	20,362.60	17,662.64	37,243.31	20,158.53	0.00	0.00	0.00
101.00000.31910	PENALTIES & INTEREST	4,639.46	4,347.74	12,670.51	12,851.88	0.00	0.00	0.00
101.00000.32110	LIQUOR LICENSES	35,260.00	41,126.63	46,293.40	7,766.74	31,827.00	41,127.00	41,127.00
101.00000.32111	OFF-SALE LIQUOR	0.00	0.00	0.00	0.00	310.00	0.00	0.00
101.00000.32178	PAWN INVESTIGATION FEE	100.00	100.00	100.00	0.00	0.00	100.00	100.00
101.00000.32179	PAWN SHOP LICENSES	6,252.00	6,252.00	6,773.00	3,647.00	6,252.00	6,252.00	6,252.00
101.00000.32180	CIGARETTE,DANCE,BINGO & MISC	6,800.00	12,300.00	7,890.00	1,150.00	6,000.00	7,800.00	7,800.00
101.00000.32181	SIGN PERMITS	6,027.50	8,498.25	9,123.75	4,725.00	5,500.00	6,000.00	6,000.00
101.00000.32208	CONTRACTORS LICENSES	11,775.00	12,192.66	11,945.00	9,370.00	8,500.00	11,500.00	11,500.00
101.00000.32210	BUILDING PERMIT	82,280.72	73,943.90	88,465.22	38,886.87	75,000.00	75,000.00	75,000.00
101.00000.32211	BUILDING PERMIT SURCHARGES	3,342.46	2,722.27	3,256.50	1,065.05	5,000.00	4,000.00	4,000.00
101.00000.32215	DEMOLITION PERMIT	0.00	875.52	691.86	0.00	0.00	0.00	0.00
101.00000.32230	PLUMBING PERMIT	7,941.70	9,418.30	8,573.00	2,852.45	5,000.00	6,000.00	6,000.00
101.00000.32231	PLUMBING PERMIT SURCHARGES	82.95	146.60	118.10	38.00	500.00	350.00	350.00
101.00000.32232	HEATING & A/C PERMITS	15,081.38	13,038.57	11,769.35	7,039.26	10,000.00	10,000.00	10,000.00
101.00000.32233	HTG & A/C SURCHARGES	298.69	237.06	169.06	137.48	1,000.00	500.00	500.00
101.00000.32240	PET LICENSE	640.00	1,041.00	1,064.00	808.00	400.00	600.00	600.00
101.00000.32260	CERTIFICATE OF OCCUPANCY	5,200.00	2,800.00	3,250.00	2,450.00	3,000.00	2,800.00	2,800.00
101.00000.32261	VACANT PROPERTY REGISTRATION	800.00	0.00	1,400.00	600.00	2,000.00	1,000.00	1,000.00
101.00000.32262	SOLICITORS LICENSE	0.00	0.00	200.00	50.00	0.00	0.00	0.00
101.00000.33401	LOCAL GOVERNMENT AID	546,048.00	551,424.00	563,397.00	385,860.00	771,720.00	773,639.00	773,639.00
101.00000.33403	LOCAL PERFORMANCE AID	0.00	0.00	1,040.00	0.00	0.00	1,040.00	1,040.00
101.00000.33416	POLICE TRAINING REIMB	9,856.00	8,118.54	10,101.98	0.00	10,000.00	10,000.00	10,000.00
101.00000.33421	INSURANCE PREMIUM-POLICE	98,820.12	98,494.92	107,986.78	0.00	95,000.00	100,000.00	100,000.00
101.00000.34102	ZONING LETTERS	200.00	500.00	300.00	100.00	200.00	300.00	300.00
101.00000.34103	SPEC USE,ZONING,SUB-DIV	9,012.50	7,900.00	4,250.00	5,121.21	5,500.00	5,500.00	5,500.00
101.00000.34104	PLAN CHECKING FEES	33,166.29	25,902.49	18,248.67	4,397.23	40,000.00	35,000.00	35,000.00
101.00000.34105	SALE OF MAPS,COPIES ETC	69.50	47.00	0.00	0.00	300.00	50.00	50.00
101.00000.34107	ASSESSMENT SEARCHES	0.00	0.00	75.00	25.00	100.00	50.00	50.00
101.00000.34108	ADMINISTRATION SAC CHARGES	720.00	595.00	451.00	0.00	100.00	100.00	100.00
101.00000.34109	FILING FEES	0.00	105.00	0.00	0.00	60.00	0.00	0.00
101.00000.34110	ADMIN FEES (TAX STMTS)	0.00	(125.00)	0.00	0.00	0.00	0.00	0.00
101.00000.34111	ADM. GAMBLING EXPENSES	37,188.00	38,300.00	39,449.00	0.00	41,027.00	42,462.00	42,462.00
101.00000.34115	GUN RANGE FACILITY USE	285.00	0.00	210.00	0.00	375.00	375.00	375.00
101.00000.34117	ROOM-FACILITY RENTAL	0.00	100.00	0.00	0.00	500.00	250.00	250.00
101.00000.34201	POLICE & FIRE ALARM PERMIT	3,300.00	7,625.00	1,010.00	0.00	3,500.00	3,500.00	3,500.00
101.00000.34202	POLICE REPORTS	860.70	1,245.00	2,475.00	880.00	500.00	500.00	500.00
101.00000.34204	HOUSING REGISTRATION	89,567.50	101,802.50	147,575.00	32,900.00	103,300.00	103,000.00	103,000.00
101.00000.34205	RIGHT OF WAY APPLICATIONS	1,554.30	0.00	0.00	1,650.00	2,000.00	1,000.00	1,000.00
101.00000.34801	INSURANCE DIVIDENDS	18,579.00	12,819.00	3,939.00	0.00	12,656.00	10,000.00	10,000.00
101.00000.34949	RESTITUTION	1,782.19	1,332.69	746.93	663.00	0.00	0.00	0.00
101.00000.34950	REFUNDS & REIMB	12,894.17	40,911.09	23,480.66	3,373.78	7,500.00	7,500.00	7,500.00
101.00000.35101	COURT FINES	32,748.59	26,868.25	40,253.01	26,046.47	45,000.00	45,000.00	45,000.00
101.00000.35102	ADM OFFENSE FINES	23,295.28	52,255.58	27,292.39	37,105.00	40,000.00	40,000.00	40,000.00
101.00000.35348	PROPERTY ROOM REVENUE	6.24	219.19	718.29	0.00	500.00	500.00	500.00
101.00000.35349	MN DRIVING DIVERSION PROGRAM	1,200.00	600.00	1,100.00	0.00	750.00	750.00	750.00
101.00000.35350	DETOX TRANSPORTATION	30.00	0.00	0.00	0.00	200.00	0.00	0.00

GENERAL FUND REVENUES
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Estimated Revenues								
101.00000.36201	SOLAR ENERGY CREDITS-XCEL	0.00	23,078.77	0.00	23,254.41	0.00	10,000.00	10,000.00
101.00000.36210	INTEREST EARNINGS	(20,886.06)	(64,861.52)	282,364.07	162,986.87	10,000.00	30,000.00	30,000.00
101.00000.36230	CONTRIBUTIONS-PRIVATE	500.00	22,200.00	7,672.10	0.00	0.00	0.00	0.00
101.00000.36901	LIAISON OFFICER	75,563.17	149,956.35	93,121.98	0.00	0.00	97,281.00	97,281.00
101.00000.39100	REIM FOR SERVICES	0.00	375.00	75.00	75.00	0.00	0.00	0.00
101.00000.39200	OTHER TRANSFERS	0.00	0.00	(22,001.00)	0.00	0.00	0.00	0.00
101.00000.39202	TRANSFER FROM PUBLIC UTILITIE	52,166.00	53,731.00	55,343.00	0.00	57,002.00	58,997.00	58,997.00
101.00000.39203	CONTRIBUTION FROM LIQUOR	25,000.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00
101.00000.39205	TRANSFER-FROM TIF FUND	3,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
101.00000.39206	TRANSFER FROM RECYCLING FUND	3,000.00	3,000.00	3,500.00	0.00	4,000.00	4,000.00	4,000.00
101.00000.39207	TRANSFER FROM RECREATION	62,500.00	62,500.00	62,500.00	0.00	62,500.00	62,500.00	62,500.00
101.00000.39208	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	40,000.00	20,000.00	20,000.00
	Estimated Revenues	4,697,534.70	4,936,064.87	5,612,836.25	2,840,166.17	5,341,466.00	5,668,758.00	5,668,758.00
Fund 101 - GENERAL FUND:								
TOTAL ESTIMATED REVENUES		4,697,534.70	4,936,064.87	5,612,836.25	2,840,166.17	5,341,466.00	5,668,758.00	5,668,758.00

MAYOR & CITY COUNCIL
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.41110.41030	PART TIME EMPLOYEES	31,294.56	31,294.56	31,294.56	15,647.28	31,297.00	31,297.00	31,297.00
MAYOR							7,453.00	7,453.00
COUNCILMEMBERS							23,844.00	23,844.00
101.41110.41211	DEFINED CONTR PLAN/PERA	966.84	1,266.84	1,564.92	782.46	1,565.00	1,565.00	1,565.00
DEFINED CONTRIBUTION PLAN							1,565.00	1,565.00
101.41110.41220	FICA/MC CONTRIBUTIONS-EMPLOYE	2,394.00	2,394.00	2,394.00	1,197.04	2,394.00	2,394.00	2,394.00
FICA (6.2%)							1,940.00	1,940.00
MEDICARE (1.45%)							454.00	454.00
101.41110.41510	WORKERS COMPENSATION	6.84	0.00	69.49	62.10	70.00	70.00	70.00
101.41110.42100	OPERATING SUPPLIES	0.00	33.98	354.03	399.72	500.00	600.00	600.00
LOGO APPAREL							250.00	250.00
BUSINESS CARDS/ID BADGES							150.00	150.00
MISCELLANEOUS							200.00	200.00
101.41110.43310	TRAVEL EXPENSE	51.74	65.13	636.32	230.02	500.00	500.00	500.00
101.41110.43500	PRINTING & PUBLISHING	2,042.55	1,339.71	1,913.56	435.36	1,550.00	1,650.00	1,650.00
ORDINANCES AND RESOLUTIONS							1,200.00	1,200.00
SPECIAL MEETING POSTINGS							100.00	100.00
ASSESSMENT NOTICES							100.00	100.00
LEGAL NOTICES							250.00	250.00
101.41110.44000	CONTRACTUAL SERVICE	2,700.00	2,905.00	1,785.00	0.00	4,830.00	4,830.00	4,830.00
BOARD/COMMISSION STIPENDS (\$30/MEETING)							4,830.00	4,830.00
101.41110.44300	CONFERENCE & SCHOOLS	95.00	1,050.00	2,894.64	3,613.11	5,470.00	5,470.00	5,470.00
LMC ANNUAL CONFERENCE							3,550.00	3,550.00
LMC ELECTED OFFICIALS CONFERENCE							1,050.00	1,050.00
LMC LEGISLATIVE CONFERENCE							250.00	250.00
MN MAYOR'S ASSOCIATION CONFERENCE							250.00	250.00
ANOKA COUNTY LOCAL OFFICIALS MEETING							120.00	120.00
MISCELLANEOUS							250.00	250.00
101.41110.44330	DUES & SUBSCRIPTIONS	14,755.00	12,725.00	15,905.00	7,015.00	16,139.00	16,491.00	16,491.00
LMC DUES							8,755.00	8,755.00
NORTH METRO MAYORS ASSOCIATION							2,746.00	2,746.00
MN MAYOR'S ASSOCIATION							30.00	30.00
METRO CITIES							3,360.00	3,360.00
ANOKA CO. REGIONAL ECONOMIC DEVELOPMENT							410.00	410.00
SUBURBAN RATE AUTHORITY							940.00	940.00
TRUNK HIGHWAY 65 COALITION							250.00	250.00
101.41110.44502	RECREATION REFUNDS	0.00	0.00	0.00	326.00	0.00	0.00	0.00
101.41110.44955	DISCRETIONARY FUND	925.00	3,294.28	1,442.08	740.74	12,050.00	12,050.00	12,050.00
MEMORIALS							250.00	250.00
RETREAT/WORKSHOP EXPENSES							1,000.00	1,000.00
PARADE CANDY/SUPPLIES							800.00	800.00
COUNCIL DISCRETIONARY							10,000.00	10,000.00
Appropriations		55,231.53	56,368.50	60,253.60	30,448.83	76,365.00	76,917.00	76,917.00

ADMINISTRATION
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR	
Fund: 101 GENERAL FUND									
Account Category: Appropriations									
101.41400.41010	FULL TIME EMPLOYEES	259,583.07	309,529.60	346,241.57	201,910.56	367,554.00	389,498.00	389,498.00	
							CITY ADMINISTRATOR	171,146.00	171,146.00
							ACCOUNTANT	81,453.00	81,453.00
							DEPUTY CLERK	77,527.00	77,527.00
							ACCOUNTING CLERK/SPECIAL PROJECTS COORDINATOR (37%)	24,500.00	24,500.00
							RECEPTIONIST (50%)	33,672.00	33,672.00
							ADMINISTRATOR DEFERRED COMP (\$1,200)	1,200.00	1,200.00
101.41400.41050	VACATION BUY BACK	5,203.14	6,463.82	8,559.88	0.00	6,000.00	6,500.00	6,500.00	
101.41400.41210	PERA CONTRIBUTIONS-EMPLOYER	19,151.09	22,339.81	25,062.48	15,597.12	27,567.00	29,123.00	29,123.00	
							COORDINATED PLAN (7.5%)	29,123.00	29,123.00
101.41400.41220	FICA/MC CONTRIBUTIONS-EMPLOYE	19,020.32	22,238.35	25,088.24	15,017.43	28,578.00	29,705.00	29,705.00	
							FICA (6.2%)	24,358.00	24,358.00
							MEDICARE (1.45%)	5,347.00	5,347.00
101.41400.41300	HEALTH INSURANCE	42,063.89	49,036.16	53,283.66	33,931.77	66,802.00	59,900.00	59,900.00	
101.41400.41313	LIFE INSURANCE	163.28	187.60	198.36	118.04	200.00	200.00	200.00	
101.41400.41510	WORKERS COMPENSATION	1,349.24	1,442.19	2,265.86	2,095.00	3,095.00	3,948.00	3,948.00	
							PREMIUM	2,948.00	2,948.00
							DEDUCTIBLE	1,000.00	1,000.00
101.41400.42000	OFFICE SUPPLIES	2,414.33	3,174.52	2,469.62	1,909.97	3,050.00	3,200.00	3,200.00	
							COPY PAPER	750.00	750.00
							OFFICE SUPPLIES	1,200.00	1,200.00
							TONER	1,250.00	1,250.00
101.41400.42030	PRINTED FORMS	1,293.92	1,639.28	1,142.77	282.25	1,925.00	1,925.00	1,925.00	
							CHECKS/ENVELOPES	400.00	400.00
							MINUTE BOOKS	225.00	225.00
							STATIONARY/ENVELOPES	600.00	600.00
							BUSINESS CARDS	400.00	400.00
							MISC. PRINTING	300.00	300.00
101.41400.42100	OPERATING SUPPLIES	1,069.01	472.35	615.46	902.40	615.00	720.00	720.00	
							ANIMAL TAGS/RECEIPT BOOKS	150.00	150.00
							BATTERIES	250.00	250.00
							LMC CITY OFFICIAL DIRECTORY	70.00	70.00
							MISCELLANEOUS	250.00	250.00
101.41400.42220	POSTAGE	3,703.35	2,287.66	1,692.59	451.31	2,706.00	2,906.00	2,906.00	
							POSTAGE	2,000.00	2,000.00
							METER RENTAL	538.00	538.00
							MAINTENANCE AGREEMENT	368.00	368.00
101.41400.43210	TELEPHONE	1,694.07	597.80	623.17	311.88	625.00	625.00	625.00	
101.41400.43310	TRAVEL EXPENSE	3,195.76	3,273.00	3,882.20	1,793.60	3,500.00	3,500.00	3,500.00	
							ADMINISTRATOR CAR ALLOWANCE	3,000.00	3,000.00
							STAFF MILEAGE	500.00	500.00
101.41400.43410	EMPLOYMENT ADVERTISING	0.00	55.00	0.00	0.00	0.00	0.00	0.00	
101.41400.43500	PRINTING & PUBLISHING	53.75	300.39	390.89	0.00	300.00	400.00	400.00	
101.41400.43550	COUNTY FEES FOR SERVICE	1,435.01	1,536.08	1,786.83	1,773.48	1,550.00	1,550.00	1,550.00	
							ANOKA COUNTY (SPECIAL ASSESSMENT/TNT)	1,500.00	1,500.00
							RAMSEY COUNTY (SPECIAL ASSESSMENT/TNT)	50.00	50.00
101.41400.44000	CONTRACTUAL SERVICE	0.00	0.00	0.00	2,200.00	0.00	0.00	0.00	
101.41400.44050	MAINTENANCE AGREEMENTS	11,044.64	5,650.16	6,031.87	11,348.23	13,790.00	13,790.00	13,790.00	

ADMINISTRATION
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
	COPY MACHINE						3,100.00	3,100.00
	BS&A SUPPORT						7,590.00	7,590.00
	LASERFICHE						2,600.00	2,600.00
	COPY OVERAGE						500.00	500.00
101.41400.44300	CONFERENCE & SCHOOLS	2,272.42	3,675.50	5,208.99	3,567.38	6,335.00	6,415.00	6,415.00
	MCMA ANNUAL CONFERENCE						800.00	800.00
	MCFOA ANNUAL CONFERENCE						800.00	800.00
	ICMA TRAINING						1,600.00	1,600.00
	LMC ANNUAL CONFERENCE						865.00	865.00
	MCFOA ADVANCED INSTITUTE						700.00	700.00
	MUNICIPALS						250.00	250.00
	LMC LOSS CONTROL WORKSHOP						100.00	100.00
	MN GFOA CONFERENCE						800.00	800.00
	MISCELLANEOUS						500.00	500.00
101.41400.44330	DUES & SUBSCRIPTIONS	1,708.58	1,590.48	1,363.75	433.75	1,505.00	1,520.00	1,520.00
	ICMA						800.00	800.00
	MCFOA						100.00	100.00
	MN GFOA						75.00	75.00
	MCMA						180.00	180.00
	NOTARY RENEWAL						140.00	140.00
	IPMA-HR						100.00	100.00
	SAM'S CLUB						50.00	50.00
	MUNICIPALS						25.00	25.00
	ZIP-4 DIRECTORY						50.00	50.00
101.41400.44380	BANK CHARGES	1,658.72	1,942.04	1,745.59	956.48	2,000.00	2,000.00	2,000.00
101.41400.44390	MISCELLANEOUS	(476.98)	(538.68)	(1,035.01)	(1,336.75)	0.00	0.00	0.00
101.41400.44500	CONTRACTUAL SERVICES	5,247.95	4,650.26	7,577.83	4,929.15	5,966.00	6,045.00	6,045.00
	SHRED-IT SHREDING SERVICE						800.00	800.00
	CONTINUING DISCLOSURE - NORTHLAND SEC.						645.00	645.00
	MUNICODE SELF-PUBLICATION LICENSE						2,200.00	2,200.00
	STRATEGIC INSIGHTS (PLAN-IT CIP SOFTWARE)						800.00	800.00
	PRE-EMPLOYMENT DRUG TESTING						100.00	100.00
	CONTINGENCY						1,500.00	1,500.00
101.41400.44502	RECREATION REFUNDS	0.00	0.00	0.00	150.00	0.00	0.00	0.00
	Appropriations	382,848.56	441,543.37	494,196.60	298,343.05	543,663.00	563,470.00	563,470.00

ASSESSOR
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.41500.44000	CONTRACTUAL SERVICE	37,615.00	37,785.00	37,674.34	18,851.26	39,140.00	39,428.00	39,428.00
	Appropriations	37,615.00	37,785.00	37,674.34	18,851.26	39,140.00	39,428.00	39,428.00

AUDITOR
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.41540.43010	AUDIT & ACCTG SERVICES	11,425.00	11,950.00	12,425.00	13,025.00	13,400.00	14,936.00	14,936.00
	2024 AUDIT EXPENSE						13,936.00	13,936.00
	ACCOUNTING SUPPORT SERVICE						1,000.00	1,000.00
	Appropriations	11,425.00	11,950.00	12,425.00	13,025.00	13,400.00	14,936.00	14,936.00
Fund 101 - GENERAL FUND:								
	TOTAL APPROPRIATIONS	11,425.00	11,950.00	12,425.00	13,025.00	13,400.00	14,936.00	14,936.00

INFORMATION TECHNOLOGY
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.41600.44000	CONTRACTUAL SERVICE	65,225.63	57,052.44	67,085.75	52,619.09	70,453.00	83,012.00	83,012.00
	IT SERVICE CONTRACT						30,120.00	30,120.00
	INTERNET						6,600.00	6,600.00
	CONSTANT CONTACT						780.00	780.00
	DOMAIN HOSTING/SSL						1,000.00	1,000.00
	MICROSOFT 365 SUBSCRIPTION						13,824.00	13,824.00
	ADOBE ACROBAT SUBSCRIPTION						1,000.00	1,000.00
	ZIX EMAIL ENCRYPTION						2,175.00	2,175.00
	OFF-SITE BACKUP (CITY)						600.00	600.00
	DATTO OFF-SITE BACKUP (PD)						8,640.00	8,640.00
	AGENDA MANAGEMENT SYSTEM						3,800.00	3,800.00
	CIVIC PLUS WEBSITE						2,573.00	2,573.00
	ANOKA COUNTY CONNECT						900.00	900.00
	UKG ELECTRONIC TIMECARD						10,000.00	10,000.00
	MISCELLANEOUS						1,000.00	1,000.00
	Appropriations	65,225.63	57,052.44	67,085.75	52,619.09	70,453.00	83,012.00	83,012.00
Fund 101 - GENERAL FUND:								
	TOTAL APPROPRIATIONS	65,225.63	57,052.44	67,085.75	52,619.09	70,453.00	83,012.00	83,012.00

CITY ATTORNEY
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.41610.43040	LEGAL FEES	103,123.34	103,305.97	113,416.57	53,907.75	122,500.00	120,000.00	120,000.00
	CRIMINAL PROSECUTION						81,000.00	81,000.00
	CIVIL SERVICES						39,000.00	39,000.00
	Appropriations	103,123.34	103,305.97	113,416.57	53,907.75	122,500.00	120,000.00	120,000.00

ENGINEERING
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.41710.43030	ENGINEERING FEES	2,716.50	2,980.64	2,122.50	906.11	6,500.00	6,500.00	6,500.00
	Appropriations	<u>2,716.50</u>	<u>2,980.64</u>	<u>2,122.50</u>	<u>906.11</u>	<u>6,500.00</u>	<u>6,500.00</u>	<u>6,500.00</u>

PLANNING
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.41720.42100	OPERATING SUPPLIES	0.00	10.89	0.00	0.00	100.00	100.00	100.00
101.41720.42220	POSTAGE	40.28	0.00	0.00	0.00	100.00	100.00	100.00
101.41720.43500	PRINTING & PUBLISHING	37.63	37.63	0.00	48.37	300.00	300.00	300.00
101.41720.44000	CONTRACTUAL SERVICE	3,511.75	1,516.31	1,536.38	1,106.95	2,000.00	2,000.00	2,000.00
	Appropriations	<u>3,589.66</u>	<u>1,564.83</u>	<u>1,536.38</u>	<u>1,155.32</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>
Fund 101 - GENERAL FUND:								
TOTAL APPROPRIATIONS		3,589.66	1,564.83	1,536.38	1,155.32	2,500.00	2,500.00	2,500.00

GOVERNMENT BUILDINGS
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.41940.41010	FULL TIME EMPLOYEES	16,933.64	17,252.83	17,556.26	10,617.58	19,443.00	20,245.00	20,245.00
	PUBLIC WORKS MAINTENANCE EMPLOYEE - 25% CERTIFICATION PAY						19,725.00	19,725.00
101.41940.41013	OVERTIME	442.39	689.57	950.65	311.20	0.00	520.00	520.00
101.41940.41020	ON CALL SALARIES	421.51	436.42	255.34	288.29	500.00	700.00	700.00
101.41940.41050	VACATION BUY BACK	319.64	329.38	337.62	0.00	400.00	500.00	500.00
101.41940.41210	PERA CONTRIBUTIONS-EMPLOYER	1,305.13	1,382.07	1,407.25	866.57	1,459.00	400.00	400.00
	COORDINATED (7.5%)						1,480.00	1,480.00
101.41940.41220	FICA/MC CONTRIBUTIONS-EMPLOYEE	1,328.81	1,408.97	1,436.39	869.50	1,557.00	1,480.00	1,480.00
101.41940.41300	HEALTH INSURANCE	2,101.86	2,172.34	2,283.38	1,413.03	3,140.00	1,672.00	1,672.00
101.41940.41313	LIFE INSURANCE	12.48	12.48	12.60	7.64	13.00	3,310.00	3,310.00
101.41940.41510	WORKERS COMPENSATION	113.13	0.00	1,191.47	1,128.00	1,128.00	13.00	13.00
101.41940.42100	OPERATING SUPPLIES	10,613.17	14,295.53	16,259.84	10,926.92	11,000.00	1,400.00	1,400.00
101.41940.42200	REPAIR & MAINTENANCE	10,662.77	20,046.89	16,319.33	6,534.03	12,000.00	12,000.00	12,000.00
101.41940.42280	UNIFORM ALLOWANCE	143.74	156.24	168.74	187.50	288.00	360.00	360.00
	UNIFORM ALLOWANCE (PER CONTRACT)						210.00	210.00
	T-SHIRTS						150.00	150.00
101.41940.43210	TELEPHONE	7,101.38	9,840.31	8,819.94	5,856.31	9,300.00	9,300.00	9,300.00
101.41940.43810	ELECTRIC UTILITIES	25,251.85	31,431.28	33,361.94	13,281.59	24,000.00	30,000.00	30,000.00
	BULLETIN BOARD							
	CITY HALL							
	PUBLIC WORKS BUILDING							
101.41940.43830	GAS UTILITIES	14,445.94	26,546.94	21,160.89	11,423.57	24,000.00	20,000.00	20,000.00
	CITY HALL							
	PUBLIC WORKS BUILDING							
101.41940.43841	RUBBISH REMOVAL	4,449.24	4,855.78	5,528.15	5,919.78	4,800.00	4,850.00	4,850.00
	RUBBISH REMOVAL						4,000.00	4,000.00
	ANOKA COUNTY SOLID WASTE MANAGEMENT FEE						850.00	850.00
101.41940.44000	CONTRACTUAL SERVICE	18,873.88	5,054.80	5,619.37	14,081.77	5,000.00	5,125.00	5,125.00
	PEST CONTROL						550.00	550.00
	SAFETY CONSULTANT						750.00	750.00
	SECURITY CAMERA MAINTENANCE						3,825.00	3,825.00
101.41940.45000	CAPITAL OUTLAY	0.00	0.00	778.74	9,178.98	0.00	0.00	0.00
101.41940.47000	PERMANENT TRANSFERS OUT	11,688.00	12,667.00	11,748.00	0.00	14,754.00	15,420.00	15,420.00
	Appropriations	126,208.56	148,578.83	145,195.90	92,892.26	132,782.00	138,775.00	138,775.00

POLICE
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.42100.41010	FULL TIME EMPLOYEES	1,181,556.79	1,134,803.52	1,154,525.03	685,315.38	1,213,735.00	1,365,983.00	1,365,983.00
SWORN OFFICERS							1,225,410.00	1,225,410.00
RECORDS MANAGEMENT TECHNICIANS							139,133.00	139,133.00
TERMINAL AGENCY COORDINATOR							1,440.00	1,440.00
101.42100.41013	OVERTIME	100,505.83	98,742.34	53,269.22	32,393.52	100,000.00	95,000.00	95,000.00
OFFICERS							85,000.00	85,000.00
RECORDS MANAGEMENT TECHNICIANS							5,000.00	5,000.00
SPECIAL ASSIGNMENTS							5,000.00	5,000.00
101.42100.41050	VACATION BUY BACK	5,509.13	5,912.57	4,953.86	319.86	8,000.00	8,000.00	8,000.00
101.42100.41210	PERA CONTRIBUTIONS-EMPLOYER	199,707.42	199,485.76	200,030.54	121,780.44	218,203.00	243,743.00	243,743.00
COORDINATED (7.5%)							10,918.00	10,918.00
POLICE & FIRE PLAN (17.70%)							232,825.00	232,825.00
101.42100.41220	FICA/MC CONTRIBUTIONS-EMPLOYE	28,124.67	27,784.35	24,068.82	14,589.15	28,372.00	30,189.00	30,189.00
101.42100.41300	HEALTH INSURANCE	184,560.79	171,772.29	162,950.70	103,777.95	223,659.00	224,048.00	224,048.00
101.42100.41313	LIFE INSURANCE	721.66	698.33	681.56	394.06	722.00	722.00	722.00
101.42100.41510	WORKERS COMPENSATION	57,483.40	61,189.13	89,168.38	88,530.74	91,531.00	108,802.00	108,802.00
PREMIUM							105,802.00	105,802.00
DEDUCTIBLE							3,000.00	3,000.00
101.42100.42000	OFFICE SUPPLIES	2,331.98	2,630.25	2,570.73	741.61	3,600.00	3,600.00	3,600.00
TICKET WRITING PAPER								
INK CARTRIDGES								
PRINTED PAPER								
MISC OFFICE SUPPLIES								
101.42100.42030	PRINTED FORMS	1,266.96	1,562.05	1,875.05	0.00	2,200.00	2,200.00	2,200.00
STATE MANDATED FORMS								
BUSINESS CARDS AND LETTERHEAD								
101.42100.42040	RANGE EQUIP & SUPPLIES	9,212.93	8,665.15	9,428.93	1,272.85	9,400.00	9,500.00	9,500.00
RANGE RENTAL							500.00	500.00
AMMUNITION							5,000.00	5,000.00
TARGETS							300.00	300.00
RANGE FILTER							700.00	700.00
CLEANING SUPPLIES							300.00	300.00
RANGE CLEANING							1,900.00	1,900.00
RANGE SERVICE CALLS							800.00	800.00
101.42100.42100	OPERATING SUPPLIES	3,259.46	6,273.35	6,512.25	1,074.98	6,330.00	6,600.00	6,600.00
FIRST AID SUPPLIES							200.00	200.00
CITY LICENSING CHECKS							200.00	200.00
VEHICLE REGISTRATION							200.00	200.00
VEHICLE TITLE TRANSFER							60.00	60.00
DMT-G MOUTHPIECES							350.00	350.00
AED PADS							1,700.00	1,700.00
BIOHAZARD CLEAN UP KITS							250.00	250.00
EYEGASSES							600.00	600.00
ANNUAL FIRE EXT INSPECTIONS							450.00	450.00
NARCAN							1,050.00	1,050.00
CRIME PREVENTION							1,000.00	1,000.00
MISC ITEMS							540.00	540.00
101.42100.42120	MOTOR FUELS & LUBRICANTS	19,573.15	25,038.17	20,593.03	11,905.01	27,500.00	27,500.00	27,500.00

POLICE
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.42100.42220	POSTAGE	267.03	358.85	259.02	139.97	1,500.00	1,500.00	1,500.00
101.42100.43050	MEDICAL EXPENSE	10,263.00	5,531.00	(246.00)	0.00	3,000.00	3,000.00	3,000.00
NEW HIRES							3,000.00	3,000.00
101.42100.43210	TELEPHONE	2,671.23	3,760.27	3,454.79	1,743.08	3,425.00	3,500.00	3,500.00
101.42100.43211	DATA SERVICES	28,308.31	36,562.36	38,373.50	32,191.24	39,105.00	39,110.00	39,110.00
MOBILE DATA QUARTERLY FEES							1,800.00	1,800.00
MONTHLY MOBILE ACCESS							3,216.00	3,216.00
CJDN FEES							1,560.00	1,560.00
NET MOTION MOBILITY (METRO INET)							2,500.00	2,500.00
AXON OFFICER CORE							22,264.00	22,264.00
AXON FLEET							7,770.00	7,770.00
101.42100.43300	CLOTHING & PERSONAL EQUIP	11,817.60	14,361.80	9,434.56	6,336.06	11,450.00	14,700.00	14,700.00
1000X12							12,000.00	12,000.00
RECORDS TECHS							700.00	700.00
NEW OFFICER SETUP							2,000.00	2,000.00
101.42100.43310	TRAVEL EXPENSE	943.26	1,105.19	861.88	275.45	1,200.00	1,200.00	1,200.00
101.42100.43421	800 MHZ RADIO	106.50	0.00	0.00	0.00	0.00	0.00	0.00
101.42100.44000	CONTRACTUAL SERVICE	24,141.42	34,708.58	45,228.28	38,912.41	61,683.00	72,423.00	72,423.00
SHREDDING SERVICES							600.00	600.00
RADAR CALIBRATION								
PUBLIC DATA SAFETY SYSTEM							19,531.00	19,531.00
MN IT COSWEB							600.00	600.00
CONFITREK							1,100.00	1,100.00
UKG SCHEDULING SOFTWARE							2,000.00	2,000.00
LANGUAGE LINE							1,500.00	1,500.00
MARIE RIDGEWAY (SLP POWER PROGRAM)							17,500.00	17,500.00
LEXIPOL							8,300.00	8,300.00
EMBEDDED SYSTEMS (SIRENS)							1,200.00	1,200.00
METRO FENCING CONSORTIUM							5,792.00	5,792.00
FRONTLINE							1,300.00	1,300.00
CJIS AUDITOR							8,000.00	8,000.00
MISC							5,000.00	5,000.00
101.42100.44050	MAINTENANCE AGREEMENTS	6,327.41	4,939.24	7,335.37	6,966.27	8,600.00	8,600.00	8,600.00
COORDINATED BUSINESS (COPIER)							2,500.00	2,500.00
LASERFICHE							1,600.00	1,600.00
ALL TRAFFIC SOLUTIONS							4,500.00	4,500.00
101.42100.44060	AUTO EQUIPMENT REPAIR	13,946.91	17,496.00	19,725.57	8,897.21	22,500.00	22,500.00	22,500.00
101.42100.44070	OTHER EQUIPMENT REPAIR	1,968.40	2,474.05	1,735.83	336.36	2,500.00	2,500.00	2,500.00
101.42100.44300	CONFERENCE & SCHOOLS	9,928.49	14,646.19	25,374.55	9,486.71	30,000.00	32,500.00	32,500.00
MANDATED TRAINING							18,000.00	18,000.00
IACP CONFERENCE							3,000.00	3,000.00
TRAINING PER CONTRACT							7,000.00	7,000.00
BCA PTT							1,000.00	1,000.00
RECORDS MANAGEMENT TRAINING							1,000.00	1,000.00
MN CHIEFS CONFERENCE							2,500.00	2,500.00
101.42100.44330	DUES & SUBSCRIPTIONS	1,047.68	1,143.12	1,515.00	818.00	1,895.00	2,225.00	2,225.00
ANOKA CHIEFS							350.00	350.00
MN CHIEFS							370.00	370.00

POLICE
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
	IACP						400.00	400.00
	POST BOARD LICENSES						450.00	450.00
	MN CRIME PREVENTION						60.00	60.00
	ASSN. TRAINING OFFICERS						15.00	15.00
	SAMS CLUB						35.00	35.00
	TRI COUNTY INVESTIGATIONS						90.00	90.00
	MOCIC						250.00	250.00
	PLEAA						105.00	105.00
	IAPE (EVIDENCE ROOM)						65.00	65.00
	MAPET						35.00	35.00
101.42100.45000	CAPITAL OUTLAY	64,604.13	45,352.07	52,834.98	45,223.71	56,000.00	59,300.00	59,300.00
	SQUAD CAR						43,000.00	43,000.00
	TEAR DOWN AND REBUILD						15,200.00	15,200.00
	GRAPHICS						1,100.00	1,100.00
101.42100.47000	PERMANENT TRANSFERS OUT	19,056.50	24,799.42	25,157.00	0.00	18,000.00	15,000.00	15,000.00
	RADIO REPLACEMENT (FUND 243)						12,000.00	12,000.00
	EMERGENCY MANGEMENT (FUND 249)						2,000.00	2,000.00
	ANIMAL CONTROL (FUND 250)						1,000.00	1,000.00
	Appropriations	1,989,212.04	1,951,795.40	1,961,672.43	1,213,422.02	2,194,110.00	2,403,945.00	2,403,945.00

FIRE
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.42200.44000	CONTRACTUAL SERVICE	246,252.00	255,120.00	264,144.00	162,505.00	279,344.00	305,493.00	305,493.00
	SPRING LAKE PARK SHARE - 8.5%						305,493.00	305,493.00
101.42200.45000	CAPITAL OUTLAY	4,080.00	46,410.00	46,410.00	33,371.00	66,742.00	66,742.00	66,742.00
	SPRING LAKE PARK SHARE						66,742.00	66,742.00
101.42200.47000	PERMANENT TRANSFERS OUT	41,377.00	0.00	0.00	0.00	0.00	0.00	0.00
	Appropriations	<u>291,709.00</u>	<u>301,530.00</u>	<u>310,554.00</u>	<u>195,876.00</u>	<u>346,086.00</u>	<u>372,235.00</u>	<u>372,235.00</u>

EXPENSES		2024	2025	Diff		2025
Payroll		CFD				
4210	Chief*	151,246	155,783	4,537	3.00%	
4244	Deputy Chief*	122,539	126,215	3,676	3.00%	
4265	Asst Chief Ops*	111,970	115,329	3,359	3.00%	
4266	Asst Chief EM*	111,970	115,329	3,359	3.00%	
4274	Asst Chief CO*	111,970	115,329	3,359	3.00%	
4271	IT*	91,227	93,963	2,736	3.00%	
4262	BC CO*	91,227	93,963	2,736	3.00%	
4264	Mechanic* (Fleet Manager)	75,000	78,000	3,000	4.00%	
4268	Records Tech*	76,827	79,131	2,304	3.00%	
4260	Training Captain*	84,000	86,520	2,520	3.00%	
4272	MRR*	70,000	78,000	8,000	11.43%	
4270	Shift Captain (Re Designated Position)*	72,000	85,000	13,000	18.06%	
	CO Specialist*	70,000	77,250	7,250	10.36%	
	FireFighter I*		80,000			
	FireFighter II*		80,000			
	FireFighter III*		80,000			
4221	Executive Assistant*	46,493	47,888	1,395	3.00%	
4109	Uniform Allowance*	4,300	5,200	900	20.93%	
4502	Fire Tech - CFD*			-		\$ 72,100
4503	Fire Inspector - CFD*					\$ 78,653
4109	CFD Uniform Allowance*					\$ 600
4279	Overtime	25,000	15,000	(10,000)	-40.00%	
4250	Board of Directors (7)**	13,633	14,042	409	3.00%	
	Unallocated Step	17,577	18,000	423	2.41%	
	Total Administrative Payroll	1,346,979	1,639,942	52,540	21.75%	\$ 151,353

Duty Crew Payroll						
4280	Duty Crew**	507,238	475,000	(32,238)	-6.36%	
	Cleanup**	3,200	-	(3,200)	-100.00%	
	Miscellaneous Duty**	800	-	(800)	-100.00%	
	Training - Regular Drills**	5,000	-	(5,000)	-100.00%	
	Special Training**	9,500	-	(9,500)	-100.00%	
	Fire Calls**	5,000	5,000	-	0.00%	
	Fire Prevention FF**	1,575	-	(1,575)	-100.00%	
4287	Pub Ed. Pay**	10,000	10,000	-	0.00%	
4288	Supplemental Pay - Vol FF Lump Sum	52,000	50,000	(2,000)	-3.85%	
	Fire Prevention Officers**	-	-	-		
	Pre-Plan Assistance (3)**	2,000	2,000	-	0.00%	
4295	Investigation Division**		5,000	5,000		
4298	District and Volunteer Chief Monthly P	30,000	-	(30,000)	-100.00%	
	Drive Sim training pay**	1,000	-	(1,000)	-100.00%	
4304	EMS Program		2,000			
4310	Miscellaneous Pay**	20,000	5,000	(15,000)	-75.00%	
	Total Volunteer Payroll	647,313	554,000	(95,313)	-14.42%	

Payroll Taxes						
4810	Fica Employer Tax*	43,249	48,208	4,959	11.47%	-
4811	Medicare Employer Tax*	28,037	33,497	5,460	19.47%	\$ 2,552
	Total Payroll Taxes	71,286	81,705	10,419	14.62%	\$ 2,552

Benefits						
4400	Employee Med/Fringe*	207,480	251,940	44,460	21.43%	\$ 29,640
4420	Employee Wellness/Life*	11,120	13,220	2,100	18.88%	\$ 1,200
4812	P&F Pera Employer*	230,000	271,263	41,263	17.94%	\$ 25,906
4813	CRD Pera Employer Share*	3,940	4,058	117	2.98%	
4890	Vol FF Retire Pension - City Contrib	-	-	-		
Total Benefits		452,540	540,481	87,941	19.43%	\$ 56,746

Utilities						
5101	Light & Power Sta 1	9,000	9,270	270	3.00%	
5102	Light & Power Sta 2	6,500	6,695	195	3.00%	
5103	Light & Power Sta 3	32,000	32,960	960	3.00%	
5104	Light & Power Sta 4	2,900	2,987	87	3.00%	
5110	Sewer & Water	7,700	7,931	231	3.00%	
5121	Heat Sta 1	8,000	8,240	240	3.00%	
5122	Heat Sta 2	5,000	5,150	150	3.00%	
5123	Heat Sta 3	10,000	10,300	300	3.00%	
5124	Heat Sta 4	4,000	4,120	120	3.00%	
5130	Telephone-Stations	10,000	10,300	300	3.00%	
5131	Telephone - Cell Phones	19,000	19,570	570	3.00%	
5132	Telephone - Air Cards	1,000	1,030	30	3.00%	
5133	Cable / Internet Provider	6,500	6,695	195	3.00%	
Total Utilities		121,600	125,248	3,648	3.00%	

Supplies						
5206	General Supplies	42,000	45,000	3,000	7.14%	
5610	Office Supplies	15,000	17,000	2,000	13.33%	
Total Supplies		57,000	62,000	5,000	8.77%	

Communications						
5310	Pager/Radio Repairs	1,300	1,339	39	3.00%	
5320	Pager/Radio Batteries	500	515	15	3.00%	
5340	Pager/Radio - New	2,500	2,575	75	3.00%	
Total Communications		4,300	4,429	129	3.00%	

Apparatus Maint/Mortal Equipment						
5210	Mortal Equipment	58,000	62,000	4,000	6.90%	
5218	Investigation Expense	1,200	1,236	36	3.00%	
5220	Equipment Maintenance	-	-	-		
5410	Apparatus Maintenance	90,000	85,000	(5,000)	-5.56%	
5411	Apparatus Preventive Maintenance	10,000	10,300	300	3.00%	
5420	Fuel	50,000	51,500	1,500	3.00%	
Total App Maint/Mortal Equip		209,200	210,036	836	0.40%	

Meetings/Conference/Travel						
5207	Mileage, Parking, Travel	1,500	1,545	45	3.00%	
5208	Meetings, Meals, Lodging	3,500	3,605	105	3.00%	
5510	Dues/Subscriptions	4,000	4,120	120	3.00%	
5520	Conferences	5,000	5,150	150	3.00%	
Total Meet/Conf/Travel		14,000	14,420	420	3.00%	

Building Maintenance/Supplies						
5601	Building Maintenance Station 1	15,000	20,000	5,000	33.33%	
5602	Building Maintenance Station 2	4,000	2,000	(2,000)	-50.00%	
5603	Building Maintenance Station 3	15,000	25,000	10,000	66.67%	
5604	Building Maintenance Station 4	4,000	4,000	-	0.00%	
5607	Cleaning Contract	7,000	7,000	-	0.00%	
Total Bldg Maint/Supplies		45,000	58,000	13,000	28.89%	

Training						
5710	Training - Misc	3,000	3,090	90	3.00%	
5711	Training - CRR	2,000	-	(2,000)	-100.00%	
5713	Training - Professional Development	12,000	14,000	2,000	16.67%	
5715	Training - Office			-		
5716	Training - Operations	40,000	44,000	4,000	10.00%	
5718	Training - Certifications	2,500	5,000	2,500	100.00%	
5723	Training - EMS Expense	4,200	5,000	800	19.05%	
Total Training		63,700	71,090	7,390	11.60%	

Insurance						
5910	Insurance - Misc	3,000	3,090	90	3.00%	
5916	Insurance - Property/Commercial Pk	1,500	1,545	45	3.00%	
5917	Insurance - Auto	30,000	30,900	900	3.00%	
5918	Insurance - Umbrella Liab.	3,000	3,090	90	3.00%	
5919	Insurance - Worker's Comp	215,000	212,000	(3,000)	-1.40%	
Total Insurance		252,500	250,625	(1,875)	-0.74%	

Legal/Accounting						
5930	Legal	4,000	4,000	-	0.00%	
5935	Health Care Services	1,000	1,030	30	3.00%	
5940	Accounting	19,000	21,000	2,000	10.53%	
Total Legal/Accounting		24,000	26,030	2,030	8.46%	

Medical						
5219	Medical Supplies	1,500	1,545	45	3.00%	
6010	Medical Exams	15,000	17,500	2,500	16.67%	
6012	Medical - Hepatitis B			-		
Total Medical		16,500	19,045	2,545	15.42%	

Uniforms						
6110	Uniforms	4,000	6,500	2,500	62.50%	
Total Uniforms		4,000	6,500	2,500	62.50%	

Computer						
6210	Computer Maintenance	100	103	3	3.00%	
6211	Web / Email Server	2,000	2,060	60	3.00%	
6220	Computer Software/Equipment	30,000	30,900	900	3.00%	
6225	Computer Hardware	2,000	2,060	60	3.00%	
6230	PSDS- ACJPA	74,000	70,662	(3,338)	-4.51%	
Total Computer		108,100	105,785	(2,315)	-2.14%	

Public Fire Ed						
6310	Public Fire Education	25,000	25,000	-	0.00%	
Total Public Fire Ed		25,000	25,000	-	0.00%	

Other						
5690	Miscellaneous Expense			-		
5945	Property Taxes	2,000	2,060	60	3.00%	
6510	Chaplaincy Program	500	500		0.00%	
6520	Fire Corps Program	10,000	10,300	300	3.00%	
6610	Selection/Promotion/Psych Exams	15,000	17,500	2,500	16.67%	
6620	Duty Crew Recruitment	5,000	5,150	150	3.00%	
6630	Explorers	3,000	3,500	500	16.67%	
	Safety Camp	2,000	2,500	500	25.00%	
	Total Other	37,500	41,510	4,010	10.69%	
	Total Operating Expenses	3,500,518	3,835,846	335,328	9.58%	\$ 210,651

Reimbursable Expenses/Income

MBFTE Reimbursement	(27,000)	(27,000)	-	0.00%	
ACFTA Rental	(10,000)	(10,000)	(4,000)	0.00%	
EMS Program	(25,000)	(50,000)	(25,000)		
Certification Board Rental	(12,000)	(12,000)	(12,000)		
MAC Contract	(6,000)	(6,000)	-	0.00%	
Centennial Contract Admin Fee					\$ (145,725)
Centennial Contract FT Emp					\$ (201,741)
Total Reimbursable Expense	(80,000)	(105,000)	(59,320)	31.25%	\$ (347,466)

Total Operating	3,420,518	3,730,846			\$ (136,815)
Operating Change w/CFD Revenue			173,513	5.07%	3,594,031
Total Net Operating COST		3,730,846	335,328	9.07%	

CODE ENFORCEMENT
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.42300.41010	FULL TIME EMPLOYEES	128,400.59	188,891.73	199,934.55	117,542.30	213,203.00	223,220.00	223,220.00
	BUILDING OFFICIAL/CODE ENFORCEMENT DIRECTOR						107,379.00	107,379.00
	CODE ENFORCEMENT INSPECTOR						82,168.00	82,168.00
	PERMIT TECHNICIAN/RECEPTIONIST (50%)						33,673.00	33,673.00
101.42300.41030	PART TIME EMPLOYEES	18,096.00	0.00	0.00	0.00	0.00	0.00	0.00
101.42300.41050	VACATION BUY BACK	141.64	0.00	0.00	0.00	3,300.00	2,500.00	2,500.00
101.42300.41210	PERA CONTRIBUTIONS-EMPLOYER	5,888.93	13,883.12	14,765.67	9,084.42	23,864.00	25,123.00	25,123.00
	COORDINATED (7.5%)						10,579.00	10,579.00
	POLICE & FIRE (17.70%)						14,544.00	14,544.00
101.42300.41220	FICA/MC CONTRIBUTIONS-EMPLOYE	8,993.64	8,819.11	9,413.74	5,769.41	11,778.00	11,982.00	11,982.00
101.42300.41300	HEALTH INSURANCE	23,081.87	32,537.91	32,935.56	21,294.57	43,789.00	43,112.00	43,112.00
101.42300.41313	LIFE INSURANCE	97.90	127.92	128.40	76.11	129.00	129.00	129.00
101.42300.41510	WORKERS COMPENSATION	0.00	0.00	1,364.94	1,519.00	2,519.00	2,440.00	2,440.00
	PREMIUM						1,440.00	1,440.00
	DEDUCTIBLE						1,000.00	1,000.00
101.42300.42000	OFFICE SUPPLIES	213.01	316.76	99.58	10.86	600.00	600.00	600.00
101.42300.42100	OPERATING SUPPLIES	570.97	1,633.25	1,250.31	2,823.20	3,500.00	2,700.00	2,700.00
	PRINTED FORMS - PERMITS						300.00	300.00
	BUSINESS CARDS						400.00	400.00
	IDENTIFICATION ATTIRE						800.00	800.00
	CODE BOOKS & PUBLICATIONS						800.00	800.00
	COLOR COPPIES						400.00	400.00
101.42300.42120	MOTOR FUELS & LUBRICANTS	1,397.83	1,651.50	1,378.76	790.19	2,500.00	2,500.00	2,500.00
101.42300.42200	REPAIR & MAINTENANCE	107.49	3,585.89	137.96	39.95	2,250.00	2,000.00	2,000.00
101.42300.43210	TELEPHONE	588.07	1,126.61	1,039.44	490.76	1,500.00	2,000.00	2,000.00
101.42300.43310	TRAVEL EXPENSE	0.00	16.38	0.00	14.28	250.00	300.00	300.00
101.42300.44000	CONTRACTUAL SERVICE	0.00	0.00	0.00	0.00	1,500.00	3,000.00	3,000.00
101.42300.44300	CONFERENCE & SCHOOLS	1,550.00	305.00	1,440.00	570.00	2,600.00	2,700.00	2,700.00
	ANNUAL BLDG OFFICIAL CONF						2,200.00	2,200.00
	FMAM						200.00	200.00
	M.A.H.C.O						100.00	100.00
	M.B.P.T.A						200.00	200.00
101.42300.44330	DUES & SUBSCRIPTIONS	2,500.00	2,235.00	100.00	5,235.49	5,085.00	5,435.00	5,435.00
	ICC MEMBERSHIP						160.00	160.00
	10K LAKES MEMBERSHIP						150.00	150.00
	FIRE MARSHALS ASSN						200.00	200.00
	BS&A ANNUAL SUBSCRIPTION						4,325.00	4,325.00
	M.B.P.T.A						150.00	150.00
	BLUE BEAM ANNUAL SUBSCRIPTION						450.00	450.00
	Appropriations	191,627.94	255,130.18	263,988.91	165,260.54	318,367.00	329,741.00	329,741.00

STREETS

Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.43000.41010	FULL TIME EMPLOYEES	139,830.50	161,820.58	166,861.59	96,857.88	175,108.00	183,500.00	183,500.00
	PUBLIC WORKS DIRECTOR (33%)						35,809.00	35,809.00
	MECHANIC (100%)						85,400.00	85,400.00
	PUBLIC WORKS EMPLOYEE (25% * 3)						58,651.00	58,651.00
	CERTIFICATION PAY						3,640.00	3,640.00
101.43000.41013	OVERTIME	2,802.33	5,841.36	10,007.07	1,362.01	9,218.00	9,710.00	9,710.00
101.43000.41020	ON CALL SALARIES	1,396.46	4,951.19	3,366.56	1,804.06	4,214.00	4,350.00	4,350.00
101.43000.41050	VACATION BUY BACK	1,654.21	1,575.93	1,952.95	0.00	1,900.00	1,900.00	1,900.00
101.43000.41210	PERA CONTRIBUTIONS-EMPLOYER	11,499.36	12,865.43	13,369.82	7,752.43	14,141.00	14,971.00	14,971.00
	COORDINATED (7.5%)						14,971.00	14,971.00
101.43000.41220	FICA/MC CONTRIBUTIONS-EMPLOYEE	11,547.19	12,655.35	12,942.09	7,393.68	14,570.00	15,270.00	15,270.00
101.43000.41300	HEALTH INSURANCE	24,816.40	27,557.23	29,947.88	18,388.54	25,611.00	26,990.00	26,990.00
101.43000.41313	LIFE INSURANCE	106.32	112.43	107.63	61.96	105.00	105.00	105.00
101.43000.41510	WORKERS COMPENSATION	8,288.27	7,519.87	12,494.96	13,797.00	14,797.00	16,425.00	16,425.00
	PREMIUM						15,425.00	15,425.00
	DEDUCTIBLE						1,000.00	1,000.00
101.43000.42100	OPERATING SUPPLIES	203.73	43.42	487.34	1,160.97	0.00	2,000.00	2,000.00
101.43000.42120	MOTOR FUELS & LUBRICANTS	13,202.78	19,994.41	18,137.06	10,110.85	18,000.00	20,000.00	20,000.00
101.43000.42150	SHOP MATERIALS	1,277.70	3,118.17	4,205.64	1,832.88	5,000.00	6,000.00	6,000.00
101.43000.42200	REPAIR & MAINTENANCE	12,828.87	2,619.82	8,715.75	2,789.69	8,500.00	10,000.00	10,000.00
101.43000.42210	EQUIPMENT PARTS	8,026.19	12,426.28	21,508.37	6,653.33	10,000.00	11,500.00	11,500.00
101.43000.42221	TIRES	10,797.97	371.40	1,536.22	340.38	1,500.00	3,000.00	3,000.00
101.43000.42224	STREET MAINT SUPPLIES	0.00	0.00	0.00	958.02	3,000.00	3,000.00	3,000.00
101.43000.42226	SIGNS & STRIPING	5,861.75	10,521.21	5,298.11	1,917.84	9,000.00	11,000.00	11,000.00
101.43000.42280	UNIFORM ALLOWANCE	1,196.00	1,581.25	1,417.49	1,312.50	1,723.00	2,175.00	2,175.00
	UNIFORM ALLOWANCE - PER CONTRACT						1,675.00	1,675.00
	MISCELLANEOUS						500.00	500.00
101.43000.43210	TELEPHONE	189.67	227.93	289.92	168.27	370.00	370.00	370.00
101.43000.43310	TRAVEL EXPENSE	0.00	0.00	504.00	0.00	0.00	0.00	0.00
101.43000.44000	CONTRACTUAL SERVICE	26.40	210.00	176.50	0.00	1,040.00	1,250.00	1,250.00
	SAFETY CONSULTANT						750.00	750.00
	RANDOM DRUG TESTING						500.00	500.00
101.43000.44300	CONFERENCE & SCHOOLS	989.02	1,049.87	2,232.73	110.00	800.00	1,300.00	1,300.00
	SAFETY TRAINING						1,000.00	1,000.00
	APWA CONFERENCE						300.00	300.00
101.43000.44330	DUES & SUBSCRIPTIONS	67.18	69.38	12.50	61.00	220.00	245.00	245.00
	AMERICAN PUBLIC WORKS ASSOCIATION						200.00	200.00
	SAMS CLUB						45.00	45.00
101.43000.45000	CAPITAL OUTLAY	43.57	0.00	0.00	0.00	0.00	0.00	0.00
101.43000.47000	PERMANENT TRANSFERS OUT	2,000.00	3,000.00	20,000.00	0.00	50,000.00	50,000.00	50,000.00
	FORESTRY (FUND 251)						50,000.00	50,000.00
	Appropriations	258,651.87	290,132.51	335,572.18	174,833.29	368,817.00	395,061.00	395,061.00

RECREATION
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.45100.41010	FULL TIME EMPLOYEES	200,203.72	242,722.90	262,249.04	159,687.71	284,923.00	310,183.00	310,183.00
	RECREATION DIRECTOR						107,379.00	107,379.00
	RECREATION SUPERVISOR (2)						164,324.00	164,324.00
	RECEPTIONIST (PT)						38,480.00	38,480.00
101.45100.41040	TEMPORARY EMPLOYEES	20,535.23	15,640.49	21,150.22	10,518.75	30,645.00	34,476.00	34,476.00
	3 PLAYGROUND LEADERS						26,550.00	26,550.00
	RINK ATTENDANT						2,534.00	2,534.00
	FIELD ATTENDANTS						1,320.00	1,320.00
	SOFTBALL UMPIRE						2,072.00	2,072.00
	ABLE PARK BUIDLING ATTENDANT						2,000.00	2,000.00
101.45100.41050	VACATION BUY BACK	1,617.34	1,744.70	5,103.49	0.00	3,000.00	3,000.00	3,000.00
101.45100.41210	PERA CONTRIBUTIONS-EMPLOYER	14,703.43	17,941.29	19,428.15	12,360.99	21,370.00	23,264.00	23,264.00
101.45100.41220	FICA/MC CONTRIBUTIONS-EMPLOYE	15,789.65	18,853.54	21,251.88	13,047.07	24,372.00	26,303.00	26,303.00
101.45100.41300	HEALTH INSURANCE	34,981.84	36,791.62	37,651.90	23,431.38	45,934.00	39,721.00	39,721.00
101.45100.41313	LIFE INSURANCE	150.34	150.25	155.56	91.44	155.00	155.00	155.00
101.45100.41510	WORKERS COMPENSATION	14.66	0.00	16,580.59	16,903.00	17,903.00	22,757.00	22,757.00
	PREMIUM						21,757.00	21,757.00
	DEDUCTIBLE						1,000.00	1,000.00
101.45100.42000	OFFICE SUPPLIES	2,157.00	6,182.14	1,978.11	1,960.45	2,261.00	2,500.00	2,500.00
	SUPPLIES						800.00	800.00
	ENVELOPE/STATIONARY						400.00	400.00
	INK CARTRIDGES, TONER,						1,300.00	1,300.00
101.45100.42220	POSTAGE	11,955.56	7,893.23	13,682.10	4,112.08	13,710.00	14,121.00	14,121.00
	REC MAILER 3 TIMES PER YEAR						10,960.00	10,960.00
	MISC MAILINGS						3,161.00	3,161.00
101.45100.42290	RECREATION EQUIP SUPPLIES	2,403.47	1,168.13	3,008.68	326.48	3,000.00	3,100.00	3,100.00
	PLAYGROUND SUPPLIES						664.00	664.00
	YOUTH PROGRAM SUPPLIES						1,036.00	1,036.00
	SENIOR PROGRAM						1,400.00	1,400.00
101.45100.43310	TRAVEL EXPENSE	653.71	707.01	908.89	469.37	1,000.00	1,000.00	1,000.00
101.45100.43410	EMPLOYMENT ADVERTISING	0.00	407.40	25.00	0.00	50.00	50.00	50.00
101.45100.43500	PRINTING & PUBLISHING	14,646.46	14,910.82	23,286.86	7,269.45	22,700.00	25,206.00	25,206.00
	24 PAGE CATATLOG X 2						12,850.00	12,850.00
	8 PAGE CATALOG X 2						5,756.00	5,756.00
	PAPER						1,857.00	1,857.00
	NEW JOURNEYS QUARTERLY						4,743.00	4,743.00
101.45100.44300	CONFERENCE & SCHOOLS	960.00	828.26	910.00	0.00	1,550.00	1,550.00	1,550.00
	MRPA ANNUAL CONFERENECE OR WORKSHOPS						1,550.00	1,550.00
101.45100.44330	DUES & SUBSCRIPTIONS	404.93	279.93	320.00	303.00	680.00	680.00	680.00
	MRPA						350.00	350.00
	SAM'S CLUB						120.00	120.00
	MASS -SENIOR ORG						35.00	35.00
	NPRA						175.00	175.00
	Appropriations	321,177.34	366,221.71	427,690.47	250,481.17	473,253.00	508,066.00	508,066.00

PARKS
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.45200.41010	FULL TIME EMPLOYEES	163,505.48	165,055.78	177,373.54	97,881.11	180,012.00	185,833.00	185,833.00
	LEAD MAINTENANCE WORKER (100%)						87,732.00	87,732.00
	PUBLIC WORKS MAINTENANCE WORKER (3-25%)						58,652.00	58,652.00
	PUBLIC WORKS DIRECTOR (28%)						35,809.00	35,809.00
	CERTIFICATION PAY						3,640.00	3,640.00
101.45200.41013	OVERTIME	1,084.96	3,838.09	2,918.54	351.78	9,218.00	10,130.00	10,130.00
101.45200.41020	ON CALL SALARIES	421.54	533.18	255.31	288.20	4,214.00	4,350.00	4,350.00
101.45200.41040	TEMPORARY EMPLOYEES	30,416.25	27,704.05	47,580.66	31,198.00	35,000.00	35,000.00	35,000.00
101.45200.41050	VACATION BUY BACK	3,072.01	3,056.33	3,470.34	0.00	3,000.00	3,000.00	3,000.00
101.45200.41210	PERA CONTRIBUTIONS-EMPLOYER	12,022.46	12,596.85	13,421.14	7,626.60	14,509.00	15,024.00	15,024.00
	COORDINATED (7.5%)						15,024.00	15,024.00
101.45200.41220	FICA/MC CONTRIBUTIONS-EMPLOYE	14,585.87	14,814.39	17,424.79	9,991.63	17,706.00	18,996.00	18,996.00
101.45200.41300	HEALTH INSURANCE	24,595.82	25,442.94	28,319.66	16,804.87	26,096.00	27,436.00	27,436.00
101.45200.41313	LIFE INSURANCE	107.04	104.84	108.43	61.57	105.00	105.00	105.00
101.45200.41510	WORKERS COMPENSATION	7,858.80	7,519.87	11,789.26	13,730.00	14,730.00	15,713.00	15,713.00
	PREMIUM						14,713.00	14,713.00
	DEDUCTIBLE						1,000.00	1,000.00
101.45200.42100	OPERATING SUPPLIES	246.91	659.47	1,757.03	601.96	1,000.00	1,000.00	1,000.00
	PARK BUILDING SUPPLIES						1,000.00	1,000.00
101.45200.42120	MOTOR FUELS & LUBRICANTS	12,328.18	18,893.33	16,996.55	8,834.38	16,500.00	16,500.00	16,500.00
101.45200.42200	REPAIR & MAINTENANCE	16,979.82	30,619.83	31,810.59	3,563.12	25,300.00	25,300.00	25,300.00
	PAINT/HARDWARE/ELETRICAL							
	IRRIGATION SYSTEM REPAIRS							
	AUTO REPAIRS							
	PARK REHAB							
	MISCELLANEOUS							
101.45200.42205	LAKESIDE PK EXP TO BE REIM	(4,215.00)	0.00	(4,148.97)	2,714.00	0.00	0.00	0.00
101.45200.42210	EQUIPMENT PARTS	6,172.97	3,174.50	4,396.04	734.48	6,000.00	6,000.00	6,000.00
101.45200.42221	TIRES	719.02	705.48	493.18	0.00	1,000.00	1,000.00	1,000.00
101.45200.42225	LANDSCAPING MATERIALS	8,827.01	7,536.59	13,527.04	8,200.81	15,852.00	15,852.00	15,852.00
	FERTILIZER & SEED						3,000.00	3,000.00
	AG LIME						1,970.00	1,970.00
	LINE WHITE FIELD MARKING PAINT						500.00	500.00
	SAFE LINE - FIELD LINING						400.00	400.00
	PLAYGROUND FIBRE						3,982.00	3,982.00
	BROADLEAF CONTROL						6,000.00	6,000.00
101.45200.42280	UNIFORM ALLOWANCE	1,196.00	1,268.75	1,417.50	1,312.50	1,922.00	2,175.00	2,175.00
	UNIFORM ALLOWANCE (PER CONTRACT)						1,675.00	1,675.00
	T-SHIRTS						500.00	500.00
101.45200.42290	RECREATION EQUIP SUPPLIES	503.84	3,773.60	1,192.66	2,288.92	6,600.00	6,700.00	6,700.00
	100.00 INCREASE DUE TO COSTS REMAINING HIGH						6,700.00	6,700.00
101.45200.43210	TELEPHONE	518.77	544.53	562.81	281.70	500.00	550.00	550.00
101.45200.43310	TRAVEL EXPENSE	0.00	0.00	504.00	0.00	0.00	0.00	0.00
101.45200.43810	ELECTRIC UTILITIES	4,375.75	5,360.39	5,937.86	3,070.83	5,500.00	5,500.00	5,500.00
	ABLE PARK WARMING HOUSE/SKATING LIGHTS							
	TERRACE PARK TENNIS/BALLFIELD LIGHTS							
	TRIANGLE PARK WATER FOUNTAIN							
	MORGAN HOUSE							

PARKS
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.45200.43830	GAS UTILITIES	3,102.97	6,694.17	4,397.44	2,052.42	5,000.00	5,000.00	5,000.00
	ABLE PARK BUILDING							
	TERRACE PARK BUILDING							
	SANBURNOL BUILDING							
	MORGAN HOUSE							
101.45200.43841	RUBBISH REMOVAL	263.90	263.90	263.90	63.90	1,000.00	500.00	500.00
	RUBBISH REMOVAL						400.00	400.00
	ANOKA COUNTY SOLID WASTE MANAGEMENT CHARGE						100.00	100.00
101.45200.44190	SATELLITE RENTAL	1,850.00	1,905.29	1,799.53	1,738.56	1,998.00	2,220.00	2,220.00
	INCREASE IN MONTHS OF USE						2,220.00	2,220.00
101.45200.44300	CONFERENCE & SCHOOLS	(610.00)	0.00	630.00	740.00	2,500.00	2,500.00	2,500.00
101.45200.44330	DUES & SUBSCRIPTIONS	67.19	69.37	12.50	0.00	88.00	88.00	88.00
101.45200.44500	CONTRACTUAL SERVICES	721.40	740.00	881.73	1,245.96	1,780.00	2,000.00	2,000.00
	SAFETY CONSULTANT							
	RANDOM DRUG TESTING							
	ABLE PARK BUILDING ALARM INSPECTION							
101.45200.44901	LAKESIDE PARK EXPENSE	6,224.00	11,500.00	13,211.50	0.00	12,500.00	13,000.00	13,000.00
	SALARIES						2,750.00	2,750.00
	FICA/MEDICARE						210.00	210.00
	WORKERS COMP						100.00	100.00
	OPERATING SUPPLIES						1,250.00	1,250.00
	ELECTRICITY						900.00	900.00
	WATER/SEWER						2,650.00	2,650.00
	MAINTENANCE EQUIPM RENTS						2,715.00	2,715.00
	INSURANCE						1,500.00	1,500.00
	EQUIPMENT REPAIRS						650.00	650.00
	PORTABLE RESTROOMS						275.00	275.00
	Appropriations	316,942.96	354,375.52	398,304.56	215,377.30	409,630.00	421,472.00	421,472.00

MISCELLANEOUS
Calculations As Of 07/31/2024

GL Number	Description	2021 Activity	2022 Activity	2023 Activity	2024 Activity	2024 Amended Budget	2025 DEPARTMENT REQUEST	2025 CITY ADMINISTRATOR
Fund: 101 GENERAL FUND								
Account Category: Appropriations								
101.49000.41300	HEALTH INSURANCE	680.88	435.68	492.87	199.68	800.00	800.00	800.00
101.49000.41313	LIFE INSURANCE	30.08	0.00	0.00	0.00	0.00	0.00	0.00
101.49000.43600	INSURANCE	55,416.37	51,740.78	56,687.78	66,763.70	60,000.00	66,300.00	66,300.00
LIABILITY							32,500.00	32,500.00
PROPERTY							16,800.00	16,800.00
AUTO							12,000.00	12,000.00
EXCESS LIABILITY (\$2 MILLION)							5,000.00	5,000.00
101.49000.44000	CONTRACTUAL SERVICE	19,989.66	0.00	5,927.00	0.00	10,000.00	10,000.00	10,000.00
101.49000.44389	CONTINGENCY FUND	0.00	203.28	1,000.00	1,000.00	10,000.00	10,000.00	10,000.00
101.49000.44390	MISCELLANEOUS	835.56	1,842.07	1,210.64	930.14	10,000.00	10,000.00	10,000.00
101.49000.44420	SURCHARGES-PLBG	0.00	253.80	102.10	53.50	200.00	200.00	200.00
101.49000.44430	SURCHARGES-HTG	0.00	577.44	141.82	85.90	400.00	400.00	400.00
101.49000.44440	SURCHARGES-BLDG	0.00	6,229.94	2,750.85	730.30	5,000.00	5,000.00	5,000.00
101.49000.47000	PERMANENT TRANSFERS OUT	402,000.00	327,000.00	649,040.00	25,000.00	127,500.00	90,000.00	90,000.00
ELECTION FUND TRANSFER - FUND 102							15,000.00	15,000.00
SEVERANCE LIABILITY - FUND 700							25,000.00	25,000.00
FIRE STATION #3 DEBT SERVICE - FUND 384							50,000.00	50,000.00
Appropriations		478,952.55	388,282.99	717,353.06	94,763.22	223,900.00	192,700.00	192,700.00
Fund 101 - GENERAL FUND:								
TOTAL APPROPRIATIONS		4,636,478.48	4,768,597.89	5,349,042.25	2,872,162.21	5,341,466.00	5,668,758.00	5,668,758.00