



Spring Lake Park

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2024 General Fund Budget

Revised November 22, 2023



Memorandum

To: Mayor Nelson and Members of the City Council

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

Date: November 22, 2023

Subject: 2024 Administrator's Budget Proposal (*Updated*)

On behalf of the City's Department Heads, I am pleased to present the proposed 2024 General Fund Budget for City Council consideration.

Summary

The 2024 General Fund budget shows an increase of 6.0%. The proposed General Fund levy for 2023, collectable in 2024, is proposed to increase by 3.77%, from \$3,685,047 to \$3,823,887.

The Capital Improvement Plan levy is proposed to increase by 5%, from \$176,500 to \$183,560. This proposed increase will maintain the purchasing power of our Equipment Fund. The proposed 2024 property tax levy for the 2022 Street Improvement project will remain the same as 2023 at \$24,078.

Debt service expenditures for 2024 will remain the same as 2023 at \$80,000.

The overall levy for 2023, collectable in 2024, is proposed to increase by 3.72%, from \$3,965,625 to \$4,113,290.

Budget Process

Budget forms were distributed to the Department Heads in late May. After each department submitted their 2024 requests, Accountant Melissa Barker and I met individually with each Department Head to discuss all requests and receive further explanation as to their necessity. A number of adjustments were made via those discussions. 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 reviewed the Administrator's Budget Proposal at a work session on August 14, 2023 at 5:30pm. The preliminary tax levy was set at the September 18, 2023 City Council meeting. The annual Truth in Taxation hearing will occur on December 4, 2023. Final budget and tax levy adoption will occur on December 18, 2023.

General Factors Affecting the Budget

- *Tax Base.* For the Ramsey County portion of the City, the total estimated market value increased by 3.53% to \$20,799,800. Preliminary net tax capacity for the Ramsey County portion of the City is \$206,354. For the Anoka County portion of the City, the estimated market value increased by 7.37% to \$873,019,477. Preliminary net tax capacity for the Anoka County portion of the City is \$10,195,860. The City had \$6,121,600 in new construction added to the property tax rolls for pay 2024 taxes. The median home value for pay 2024 property taxes is \$285,800, which is an increase of 0.63%.
- *State Budget and Legislative Impacts.* There were no levy limits established for the 2024 budget. Local Government Aid (LGA) is projected to increase by \$206,563 for the 2024 budget year. The Minnesota Department of Revenue has stated that revenues continue to exceed projections.
- *Economy.* Inflation continues to be a threat to economic growth, but it has cooled significantly with tightening of fiscal policy. The most recent inflation figures show the consumer price index rose 3% from a year earlier, the lowest rate since March 2021. Core CPI, which removes more volatile food and energy costs, dropped to 3.7%, the lowest since October 2021. The unemployment rate in Minnesota is at 3.1%, below the national unemployment rate of 3.8%. The economy has continued to show strong job growth. Based on the unemployment rate and job growth, the Federal Reserve believes that a recession is not inevitable. However, the New York Fed recession probability indicator suggests there is a 56.2% chance of a recession sometime in the next 12 months.

Below is an economic forecast summary prepared by Wells Fargo.

Wells Fargo U.S. Economic Forecast				
	Actual		Forecast	
	2021	2022	2023	2024
Real GDP	5.9%	2.1%	2.4%	0.8%
Personal Consumption	8.3%	2.7%	2.2%	0.7%
Industrial Production	4.4%	3.4%	-0.3%	1.2%
Corporate Profits Before Taxes	22.6%	6.6%	-1.1%	-1.7%
Unemployment Rate	5.4%	3.6%	3.6%	4.2%
Housing Starts (millions of units)	1.60	1.55	1.39	1.35
<i>Inflation Indicators (year over year % change)</i>				
Personal Consumption Expenditure Deflator	4.0%	6.3%	3.9%	2.2%
Consumer Price Index	4.7%	8.0%	4.2%	2.5%
<i>Interest Rates (annual average)</i>				
Federal Funds Target Rates	0.25%	2.02%	5.31%	4.75%
Conventional Mortgage Rate	3.03%	5.38%	6.94%	6.39%
10 Year Treasury Note	1.45%	2.95%	4.08%	3.73%
Forecast as of October 13, 2023.				
Full chart available at: https://wellsfargo.bluematrix.com/links2/html/3bd83873-e7b6-4ccf-99f9-f823a21d28e2				

Revenues

The proposed revenues for the 2024 General Fund budget total \$5,341,466. Property taxes are proposed to fund 71.5% of the General Fund budget. While property taxes are a major funding

source for the City, there are several categories of revenues that contribute over \$1.5 million that would otherwise fall on property taxpayers. The chart below compares these categories.

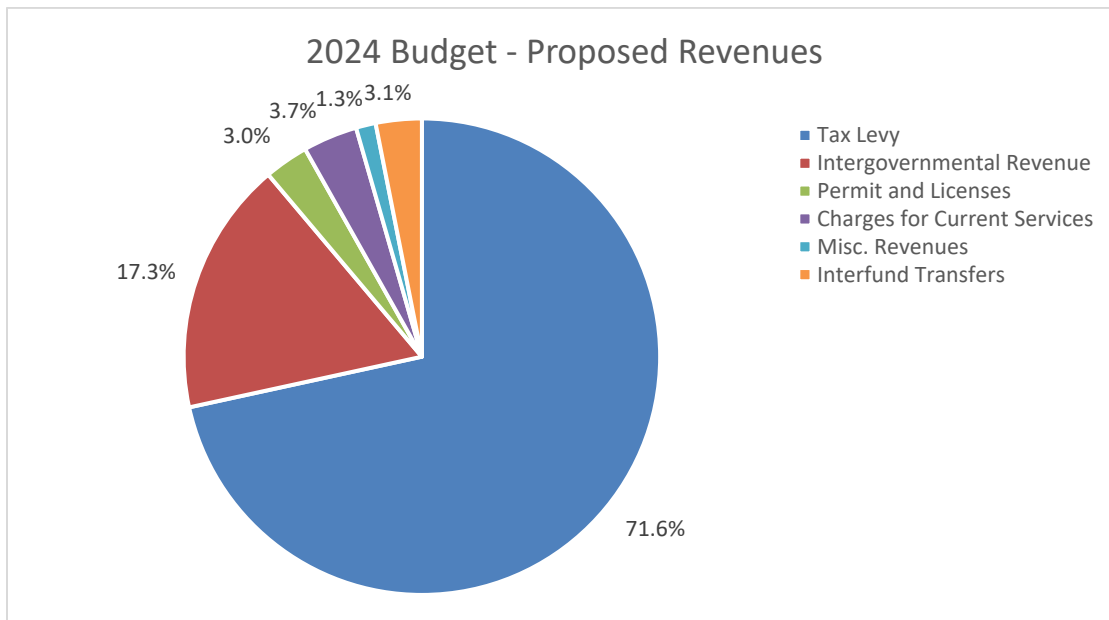
Revenue	2023 Budget	2024 Budget	% Change	\$ Change
Tax Levy	\$ 3,685,047	\$ 3,823,887	3.77%	\$ 138,840
Intergovernmental Revenue	725,157	921,720	27.11%	196,563
Permit and Licenses	154,422	160,289	3.80%	5,867
Charges for Current Services	193,924	197,462	1.82%	3,538
Miscellaneous Revenues	131,615	71,606	-45.59%	(60,009)
Interfund Transfers	149,342	166,502	11.49%	17,160
Total Revenues	\$ 5,039,507	\$ 5,341,466	5.99%	\$ 301,959

Local Government Aid is expected to increase by \$206,563 to \$771,720.

The proposed budget eliminates the Liquor Fund transfer.

The City will be receiving one-time Public Safety Aid, which will be deposited into a separate fund (see discussion on this later in the memorandum). The proposed budget calls for a portion of these funds to be used for phasing in the difference in cost between the elimination of a Police Records Technician and to ease the transition away from the School Resource Contract revenue.

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



Expenditures

The proposed expenditures for the 2024 General Fund budget total \$5,341,466, an increase of 5.99% from 2023.

The following table is a summary of the 2024 expenditure budget by Department.

Expenditure	2023 Budget	2024 Budget	% Change	\$ Change
City Council	\$ 73,210	\$ 76,365	4.31%	\$ 3,155
Administration	490,435	543,663	10.85%	53,228
Assessor	38,000	39,140	3.00%	1,140
Audit	12,425	13,400	7.85%	975
I.T.	62,689	70,453	12.38%	7,764
Legal	122,500	122,500	0.00%	-
Engineering	6,500	6,500	0.00%	-
Planning and Zoning	2,000	2,500	25.00%	500
Government Buildings	129,224	132,782	2.75%	3,558
Police	2,132,741	2,194,110	2.88%	61,369
Fire	310,505	346,086	11.46%	35,581
Code Enforcement	296,962	318,367	7.21%	21,405
Streets	307,372	368,817	19.99%	61,445
Recreation	424,704	473,253	11.43%	48,549
Parks	382,940	409,630	6.97%	26,690
Miscellaneous	<u>247,300</u>	<u>223,900</u>	-9.46%	<u>(23,400)</u>
Total Expenditures	\$ 5,039,507	\$ 5,341,466	5.99%	\$ 301,959

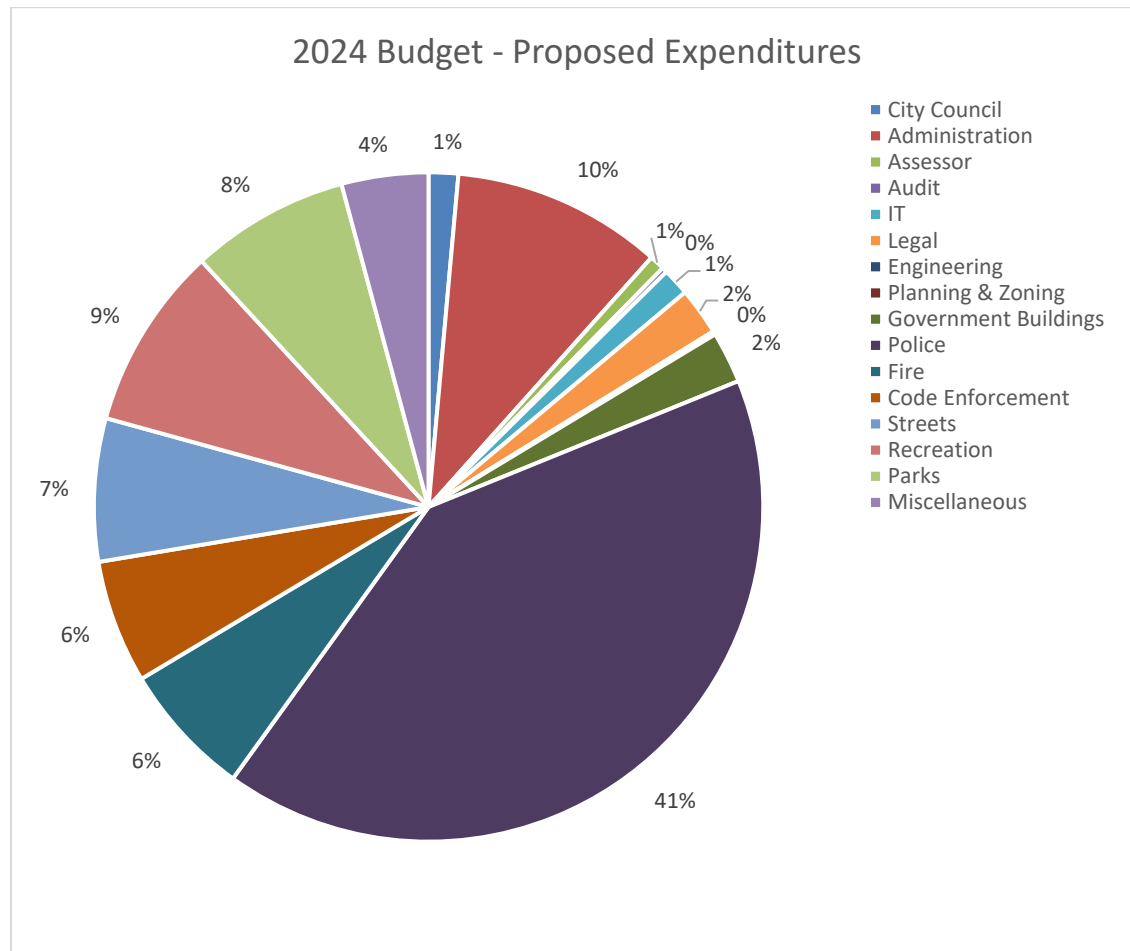
There are a number of factors driving expenditure growth for the upcoming year. I have summarized some of those factors below:

- *Wages and benefits.* The budget includes funds allocated for a 4.0% COLA increase for 2024. The budget also increased funds to address higher health insurance premiums.
- *Fire Department Budget.* The City's Fire Department Contract with SBM Fire Department is set to increase from \$264,095 to \$279,344 an increase of 5.78%. A major driver of this increase is due to the transition to the duty crew model for evening and weekend response. The capital outlay budget is increasing from \$46,410 to \$66,742, an increase of 43%. I have included the detail for the SBM Fire Department's budget for your review.
- *Police Department Staffing Study Implementation.* The proposed budget eliminates a vacant Records Management Technician position from the budget and use those funds to cover the 9/12 Patrol Officer position that was previously paid for through our School Resource Officer (SRO) contract with ISD 16. The cost difference will be funded for 2024 with a portion of the one-time Public Safety Aid. If the SRO law is clarified, the City Council can amend the budget to include this revenue and add an additional full-time officer.
- *Temporary Salaries.* Staff is proposing to increase salaries for temporary positions in an effort to recruit candidates for these positions. The salary range for temporary employees

in the Recreation Department will be increasing to \$19-25/hour and the salary range for temporary employees in the Parks Department temporary staff will be \$15-20/hour.

- *Worker’s Compensation.* Worker’s compensation rates for police employees have increased significantly due to law enforcement PTSD claims. Those increases have been reflected in the proposed budget. We are hopeful that the rate of increase for these PTSD claims will reduce with the implementation of the new duty disability reform legislation.
- *Recreation Part-time Position.* The proposed budget increases hours for the Part-Time Office Support position from 20 hours per week to 28 hours per week. A memo from Recreation Director Okey outlining the justification for this increase is included with this memorandum.
- *Squad Car Replacement.* The transition from the Dodge Charger to the Dodge Durango, and the associated equipment, has increased the budget by approximately \$7,500 over 2023.
- *Forestry.* The City is starting to see the effects of Emerald Ash Borer. The proposed budget increases the transfer from \$20,000 to \$50,000 to the Forestry Fund to continue the process of removing infected trees from the City’s parks and street right-of-ways.

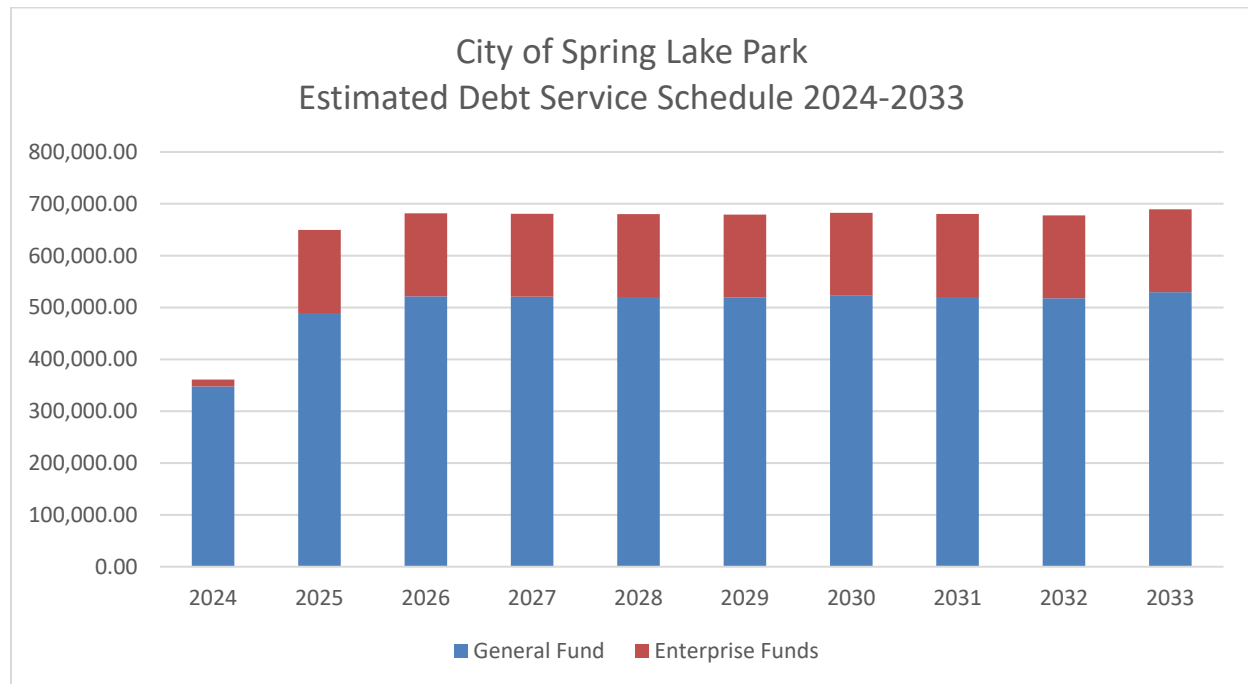
The following table is a summary of the 2024 expenditure budget by Department:



Debt Service

The City currently has one outstanding bond for which it levies debt service – the 2021A General Obligation Improvement Refunding Bond. The debt service levy for this bond is \$80,000. This bond will be paid off December 2025.

The City Council is holding a public hearing on December 18 on the issuance of a General Obligation Capital Improvement Plan bond to finance the 2024 City Hall Renovation/Expansion project. The first bond payment would occur in 2025 and will continue through 2044. Staff has included this anticipated increase in debt service in the chart below.



The City’s debt is well under the statutory cap of 3% of estimated market value. The City’s Pay 2023 EMV was \$852,359,700, resulting in a debt limit of \$25,570,791. As of today, the City has \$153,850 subject to the legal debt limit. Even with the proposed debt from the City Hall renovation/expansion project included, the City will have over \$16.7 million available under the statutory debt limitation.

Capital Levies

There are two capital levies proposed for 2023 taxes collectable in 2024. 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. The second is the Capital Improvement Plan levy. Last year, the City Council decided to not issue an equipment certificate but instead finance equipment that would have been paid for with proceeds from an equipment certificate 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 is expected to receive \$330,119. Staff is tentatively proposing to allocate 70% of the aid for Police Department expenditures and 30% of the aid toward capital obligations for SBM Fire Department. The aid proposed for the Fire Department would be in addition to the capital contribution outlined in the proposed budget.

Of the \$231,083 reserved for Police Department uses, staff is requesting to use \$60,000 over the next two years to phase in the cost of absorbing the 9/12 of a Patrol Officer position that was previously funded through the SRO contract with ISD 16. The remaining funds would be used for capital improvements or other eligible police public safety costs. Staff is requesting \$99,036 to be reserved for possible contribution to the SBM Capital Fund, should Mounds View and Blaine contribute a similar amount. This will help reduce future capital contributions for large-scale apparatus.

Proposed Property Tax Levy

The proposed 2024 tax levy is as follows:

Property Tax Levy	2023	2024	% Change	\$ Change
General Revenue	\$ 3,685,047	\$ 3,823,887	3.77%	\$ 138,840
Capital Improvement Plan Levy	\$ 176,500	\$ 185,325	5.00%	\$ 8,825
2022 Street Improvement Project Levy	\$ 24,078	\$ 24,078	0.00%	\$ -
Debt Service Levy	<u>\$ 80,000</u>	<u>\$ 80,000</u>	0.00%	<u>\$ -</u>
Total Tax Levy	<u>\$ 3,965,625</u>	<u>\$ 4,113,290</u>	<u>3.72%</u>	<u>\$ 147,665</u>

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 4, 2023 at 7:00pm, or shortly thereafter.

Budget Adoption

The City’s 2024 general fund budget and 2023 tax levy, collectable in 2024, will be scheduled for adoption at the December 4, 2023 City Council meeting.

If you have any questions regarding the proposed 2024 General Fund budget, please do not hesitate to contact me at 763-784-6491.

HISTORICAL REVENUE RECAP 2018-2024

ACCT #	GENERAL FUND DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
TAX LEVY:								
101-31010	CURRENT TAXES-LEVY	2,958,290.70	3,119,424.41	3,311,436.22	3,368,623.75	3,474,341.88	3,685,047	3,823,887
101-31020	DELINQUENT TAXES	52,106.54	41,800.49	18,816.52	20,362.60	17,662.64	0	0
101-31910	TAX PENALTIES & INTEREST	10,866.01	10,072.62	368.16	4,639.46	4,347.74	0	0
INTERGOVERNMENTAL REVENUE:								
101-33401	LOCAL GOVERNMENT AID	393,162.00	396,715.00	509,111.00	546,048.00	551,424.00	565,157	771,720
101-33404	PERA INCREASE AID	5,775.00	5,775.00	0.00	0.00	0.00	0	0
101-33416	POLICE TRAINING REIM	10,527.04	10,935.95	10,350.02	9,856.00	8,118.54	25,000	10,000
101-33421	POLICE-PERA	95,701.06	100,754.90	97,660.72	98,820.12	98,494.92	95,000	95,000
101-35101	COURT FINES	40,009.82	39,868.61	29,309.56	32,748.59	26,868.25	40,000	45,000
PERMIT AND LICENSES:								
101-32110	LIQ,WINE,NON-INTOX,CLUB	40,799.35	32,659.69	21,911.35	35,260.00	41,126.63	25,960	31,827
101-32111	OFF-SALE LIQUOR	0.00	310.00	0.00	0.00	0.00	310	310
101-32178	PAWN INVESTIGATION FEE	0.00	100.00	0.00	100.00	100.00	0	0
101-32179	PAWN SHOP LICENSES	6,252.00	6,252.00	6,252.00	6,252.00	6,252.00	6,252	6,252
101-32180	CIG,DANCE,USED CAR,MISC	5,896.32	6,103.68	6,975.00	6,800.00	12,300.00	6,000	6,000
101-32181	SIGN PERMITS	6,394.74	13,117.50	3,934.70	6,027.50	8,498.25	5,500	5,500
101-32208	CONTRACTORS LICENSE	9,630.00	11,320.00	9,545.00	11,775.00	12,192.66	8,500	8,500
101-32210	BUILDING PERMITS	173,578.89	141,590.87	60,072.93	82,280.72	73,943.90	75,000	75,000
101-32211	BLDG PERMIT SURCHG	7,369.74	5,560.71	2,390.93	3,342.46	2,722.27	5,000	5,000
101-32215	DEMOLITION PERMIT	0.00	150.00	747.64	0.00	875.52	0	0
101-32230	PLUMBING PERMITS	5,126.00	10,196.92	7,094.62	7,941.70	9,418.30	5,000	5,000
101-32231	PLBG PERMIT SURCHG	83.00	150.14	107.80	82.95	146.60	500	500
101-32232	HEATING & A/C PERMITS	24,802.43	30,979.66	11,933.11	15,081.38	13,038.57	10,000	10,000
101-32233	HTG & A/C SURCHGS	591.99	936.06	192.38	298.69	237.06	1,000	1,000
101-32240	DOG & CAT REGISTRATION	694.00	670.00	492.00	640.00	1,041.00	400	400
101-32260	CERT OF OCCUPANCY	1,800.00	3,400.00	3,900.00	5,200.00	2,800.00	3,000	3,000
101-32261	VACANT PROPERTY REG**	2,800.00	2,400.00	400.00	800.00	0.00	2,000	2,000
101-32262	SOLICITORS LICENSE	0.00	100.00	0.00	0.00	0.00	0	0
CHARGES FOR CURRENT SERVICES:								
101-34102	ZONING LETTERS	400.00	100.00	200.00	200.00	500.00	200	200
101-34103	SUP,ZONING,VARIANCE	6,115.00	7,760.00	6,850.00	9,012.50	7,900.00	5,500	5,500
101-34104	PLAN REVIEW FEES	84,082.81	79,463.44	24,963.96	33,166.29	25,902.49	40,000	40,000
101-34105	SALE OF MAPS,COPIES	875.50	900.25	139.60	69.50	47.00	300	300
101-34107	ASSESSMENT SEARCHES	0.00	50.00	25.00	0.00	0.00	100	100
101-34108	ADMIN SAC CHARGES	340.00	975.00	2,425.00	720.00	595.00	100	100
101-34109	FILING FEES	60.00	0.00	90.00	0.00	105.00	0	60
101-34110	ADMIN FEES (TAX STMTS)	0.00	0.00	0.00	0.00	(125.00)	0	0
101-34111	ADM GAMBLING EXP	34,033.00	62,653.45	36,106.00	37,188.00	38,300.00	39,449	41,027
101.34115	GUN RANGE USE	340.00	390.00	180.00	285.00	0.00	375	375
101-34117	FACILITY ROOM RENTAL	1,600.00	450.00	0.00	0.00	100.00	500	500
101-34201	POLICE & FIRE ALARM CALLS	225.00	3,975.00	975.00	3,300.00	7,625.00	2,000	3,500
101-34203	POLICE REPORTS	0.00	0.00	380.00	860.70	1,245.00	500	500
101-34204	RENTAL HOUSING REG	71,315.00	65,120.00	63,835.00	89,567.50	101,802.50	102,900	103,300
101-34205	R-OF-WAY APPLICATIONS	9,125.60	2,888.30	830.10	1,554.30	0.00	2,000	2,000

HISTORICAL REVENUE RECAP 2018-2024

ACCT #	GENERAL FUND DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
MISCELLANEOUS REVENUES:								
101-34801	INSURANCE DIVIDENDS	3,851.00	3,332.00	6,931.00	18,579.00	12,819.00	10,000	12,656
101-34949	RESTITUTION	0.00	217.84	363.91	1,782.19	1,332.69	0	0
101-34950	REFUND & REIM	1,259.07	9,751.82	502.51	12,894.17	40,911.09	5,000	7,500
101-35102	ADMN OFFENSE FINES	3,240.00	10,701.27	5,310.00	23,295.28	52,255.58	25,000	40,000
101-35347	TRAFFIC EDUCATION PRGM	0.00	0.00	0.00	0.00	0.00	0	0
101-35348	PROPERTY ROOM REVENUE	681.95	0.00	332.94	6.24	219.19	500	500
101-35349	MN DRIVING DIVERSION PRRM	700.00	1,100.00	1,300.00	1,200.00	600.00	750	750
101-35350	DETOX TRANSPRT REIM	300.00	120.00	60.00	30.00	0.00	200	200
101-36200	MISC REVENUES	0.00	0.00	0.00	0.00	0.00	0	0
101-36201	SOLAR ENERGY CREDITS-XCEL	0.00	0.00	0.00	0.00	23,078.77	0	0
101-36210	INTEREST EARNINGS	35,183.30	78,833.89	6,795.01	346.20	(64,861.52)	10,000.00	10,000
101-36230	CONTRIBUTIONS - PRIVATE	0.00	0.00	0.00	500.00	22,200.00	0.00	0
101-36901	LIAISON OFFICER	77,406.00	79,728.00	78,419.50	75,563.17	149,956.35	80,165.00	0
101-39100	REIMB FOR ADMIN SERVICES	0.00	8,100.00	5,050.00	0.00	375.00	0.00	0
101-39101	RECYCLE PARK PROGRAM	1,946.00	2,166.76	0.00	0.00	0.00	0.00	0
INTERFUND TRANSFERS:								
101-39201	TRANSFER-OTHER FUNDS	(209,022.30)	0.00	205,628.05	0.00	0.00	0	0
101-39202	TRANSFER-P.U.	47,740.00	49,172.00	50,647.00	52,166.00	53,731.00	53,342	57,002
101-39203	TRANSFER-LIQUOR	75,000.00	75,000.00	50,000.00	25,000.00	25,000.00	25,000	0
101-39205	TRANSFER-TIF #6	0.00	0.00	3,000.00	3,000.00	3,000.00	3,000	3,000
101-39206	TRANSFER-RECYCLING	2,500.00	2,500.00	3,000.00	3,000.00	3,000.00	3,500	4,000
101-39207	TRANSFER-RECREATION	60,000.00	62,500.00	62,500.00	62,500.00	62,500.00	62,500	62,500
101-39XXX	TRANSFER-PUBLIC SAFETY AID	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
TOTAL GENERAL FUND		4,161,553.56	4,599,293.23	4,729,841.24	4,718,766.96	4,936,064.87	5,037,507	5,341,466

CITY OF SPRING LAKE PARK

2024 BUDGET BREAKDOWN OF REVENUES:

		2022 ACTUAL	2023 BUDGET	2024 BUDGET
<u>TAX LEVY:</u>				
31010	Current Taxes (Includes Fiscal Disparities) Anoka & Ramsey Counties	\$ 3,474,341.88	\$ 3,685,047	\$ 3,823,887
31020	Delinquent Taxes Received	\$ 17,662.64		
31910	Penalties & Interest	\$ 4,347.74		

INTERGOVERNMENTAL REVENUE:

STATE:

33401	Local Government Aid	\$ 551,424.00	\$ 565,157	\$ 771,720
33404	PERA Increase Aid (phased out 6/30/20)	\$ -	\$ -	\$ -
33416	Police Training Reimbursement	\$ 8,118.54	\$ 25,000	\$ 10,000
33421	Insurance Premium-Police (Based on the portion we pay into PERA benefits)	\$ 98,494.92	\$ 95,000	\$ 95,000
35101	Court Fines (Anoka Co-State disburses funds)	\$ 26,868.25	\$ 40,000	\$ 45,000

PERMIT AND LICENSES:

32110	Liquor,Wine,Non-Intox & Club Lic	\$ 41,126.63	\$ 25,960	\$ 31,827
32111	Off-Sale Liquor	\$ -	\$ 310	\$ 310
32178	<i>Pawn Investigation Fee</i>	\$ 100.00		\$ -
32179	Pawn Shop Licenses & Investigation Fee	\$ 6,252.00	\$ 6,252	\$ 6,252
32180	Cigarette,Dance,Used Car & Misc	\$ 12,300.00	\$ 6,000	\$ 6,000
32181	Sign Permits	\$ 8,498.25	\$ 5,500	\$ 5,500
32208	Contractors Licenses	\$ 12,192.66	\$ 8,500	\$ 8,500
32210	Building Permits	\$ 73,943.90	\$ 75,000	\$ 75,000
32211	Building Permit Surcharges	\$ 2,722.27	\$ 5,000	\$ 5,000
32215	Demolition Permit	\$ 875.52	\$ -	\$ -
32230	Plumbing Permits	\$ 9,418.30	\$ 5,000	\$ 5,000
32231	Plumbing Permit Surcharges	\$ 146.60	\$ 500	\$ 500
32232	Heating & A/C Permits	\$ 13,038.57	\$ 10,000	\$ 10,000
32233	Heating & A/C Surcharges	\$ 237.06	\$ 1,000	\$ 1,000
32240	Dog and Cat Registrations	\$ 1,041.00	\$ 400	\$ 400
32260	Certificates of Occupancy	\$ 2,800.00	\$ 3,000	\$ 3,000
32261	Vacant Property Registration	\$ -	\$ 2,000	\$ 2,000
32262	Solicitors Licenses	\$ -	\$ -	\$ -

2024 BUDGET BREAKDOWN OF REVENUES:

		2022	2023	2024
		ACTUAL	BUDGET	BUDGET
CHARGES FOR CURRENT SERVICES:				
34102	Zoning Letters	\$ 500.00	\$ 200	\$ 200
34103	SUP, Zoning, Var. & Subd.	\$ 7,900.00	\$ 5,500	\$ 5,500
34104	Plan Review Fees	\$ 25,902.49	\$ 40,000	\$ 40,000
34105	Sale of Maps, Documents, Copies	\$ 47.00	\$ 300	\$ 300
34107	Assessment Searches	\$ -	\$ 100	\$ 100
34108	Admin. SAC Charges	\$ 595.00	\$ 100	\$ 100
34109	Filing Fees	\$ 105.00	\$ -	\$ 60
34110	Admin Fees (Tax Stmt)	\$ (125.00)		\$ -
34111	Adm. Gambling Fees	\$ 38,300.00	\$ 39,449	\$ 41,027
34115	Gun Range Facility Use	\$ -	\$ 375	\$ 375
34117	Facility Room Rental	\$ 100.00	\$ 500	\$ 500
34201	Police & Fire Alarms	\$ 7,625.00	\$ 2,000	\$ 3,500
34202	Police Reports	\$ 1,245.00	\$ 500	\$ 500
34204	Rental Housing Registration	\$ 101,802.50	\$ 102,900	\$ 103,300
34205	Right Of Way Applications	\$ -	\$ 2,000	\$ 2,000

MISCELLANEOUS REVENUES:

34801	Insurance Dividends	\$ 12,819.00	\$ 10,000	\$ 12,656
34949	Restitution	\$ 1,332.69	\$ -	\$ -
34950	Refund and Reim	\$ 40,911.09	\$ 5,000	\$ 7,500
35102	Adm. Offense Fines	\$ 52,255.58	\$ 25,000	\$ 40,000
35347	Traffic Education Program-GF share	\$ -	\$ -	\$ -
35348	Property Room Revenue	\$ 219.19	\$ 500	\$ 500
35349	MN Driving Diversion Program	\$ 600.00	\$ 750	\$ 750
35350	Detox Transportation Reim	\$ -	\$ 200	\$ 200
36200	Misc Revenues	\$ -	\$ -	\$ -
36201	<i>Solar Energy Credits - Xcel</i>	\$ 23,078.77		\$ -
36210	Interest Earned	\$ (64,861.52)	\$ 10,000	\$ 10,000
36230	<i>Contributions Private</i>	\$ 22,200.00		\$ -
36901	ISD 16 - Liaison Officer	\$ 149,956.35	\$ 80,165	\$ -
39100	Reimbursement for Admin Services	\$ 375.00	\$ -	\$ -
39101	Recycle Park Program	\$ -	\$ -	\$ -

2024 BUDGET BREAKDOWN OF REVENUES:

		2022	2023	2024
		ACTUAL	BUDGET	BUDGET
<u>INTERFUND TRANSFERS:</u>				
39200	Other Transfers	\$ -	\$ -	\$ -
39201	Transfer from Other Funds	\$ -	\$ -	\$ -
39202	Transfer from Public Utilities	\$ 53,731.00	\$ 55,342	\$ 57,002
39203	Transfer from Liquor Fund	\$ 25,000.00	\$ 25,000	\$ -
39205	Transfer from TIF #6-1 (begin taxes payable 2020)	\$ 3,000.00	\$ 3,000	\$ 3,000
39206	Transfer from Recycling Fund	\$ 3,000.00	\$ 3,500	\$ 4,000
39207	Transfer from Recreation	\$ 62,500.00	\$ 62,500	\$ 62,500
39XXX	Transfer from Public Safety Aid	\$ -	\$ -	\$ 40,000
<u>TOTAL 2024 REVENUES</u>		<u>\$ 4,936,064.87</u>	<u>\$ 5,039,507</u>	<u>\$ 5,341,466</u>

GENERAL FUND-MAYOR & COUNCIL		2018	2019	2020	2021	2022	2023	2024
ACCT #	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
101-41110-1030	ELECTED OFFICIALS	31,294.56	29,955.53	31,294.56	31,294.56	31,294.56	31,297	31,297
101-41110-1211	D.C.P./P.E.R.A.	1,266.84	1,198.53	1,266.84	1,266.84	1,266.84	1,565	1,565
101-41110-1220	FICA & MEDICARE	2,394.00	2,291.56	2,394.00	2,394.00	2,394.00	2,394	2,394
101-41110-1510	WORK COMP INSURANCE	59.00	0.00	0.00	6.84	0.00	70	70
101-41110-2100	OPERATING SUPPLIES	82.63	580.43	330.32	0.00	33.98	500	500
101-41110-3310	TRAVEL EXPENSE	257.25	278.28	142.02	51.74	65.13	500	500
101-41110-3500	PRINTING & PUBLISHING	860.03	532.15	698.77	2,042.55	1,339.71	1,950	1,550
101-41110-4300	CONFERENCE & SCHOOLS	22.50	425.00	1,036.00	95.00	1,050.00	3,000	5,470
101-41110-4330	DUES & SUBSCRIPTIONS	12,741.00	13,106.00	16,534.00	14,755.00	12,725.00	15,344	16,139
101-41110-4000	CONTRACTUAL SERVICES	0.00	0.00	2,200.00	2,700.00	2,905.00	5,040	4,830
101-41110-4955	DISCRETIONARY FUND	1,649.47	1,189.61	2,078.74	925.00	3,294.28	11,550	12,050
TOTAL MAYOR & COUNCIL		50,627.28	49,557.09	57,975	55,531.53	56,368.50	73,210	76,365

CITY OF SPRING LAKE PARK

2024 BUDGET BREAKDOWN OF EXPENDITURES:

<u>CITY COUNCIL-41110</u>		2022 ACTUAL	2023 BUDGET	2024 BUDGET
1030	SALARIES	\$ 31,294.56	\$ 31,297	\$ 31,297
	a) Mayor	\$ 7,453		
	b) Councilmembers	\$ 23,844		
1211	PERA	\$ 1,266.84	\$ 1,565	\$ 1,565
	a) Defined Contribution Plan			
1220	FICA & MEDICARE EMPLOYER CONTRIBUTION	\$ 2,394.00	\$ 2,394	\$ 2,394
	a) FICA (6.2% x \$31,297)	\$ 1,940		
	b) Medicare (1.45% x \$31,297)	\$ 454		
1510	WORKER'S COMPENSATION	\$ -	\$ 70	\$ 70
2100	OPERATING SUPPLIES	\$ 33.98	\$ 500	\$ 500
	a) Logo Apparel	\$ 250		
	b) Business Cards & I.D. Badges	\$ 150		
	c) Miscellaneous	\$ 100		
3310	TRAVEL EXPENSE	\$ 65.13	\$ 500	\$ 500
3500	PRINTING & PUBLISHING	\$ 1,339.71	\$ 1,950	\$ 1,550
	a) Ordinances & Resolutions	\$ 1,200		
	b) Special Meetings, etc.	\$ 100		
	c) Assessment Notices	\$ 100		
	d) Legal Notices	\$ 150		
4300	CONFERENCES & SCHOOLS	\$ 1,050.00	\$ 3,000	\$ 5,470
	a) LMC Annual Conference	\$ 3,550		
	b) Conference for Newly Elected Officials	\$ -		
	c) Conference for Experienced Officials	\$ 1,050		
	d) LMC Legislative Conference	\$ 250		
	e) MN Mayor's Association Conference	\$ 250		
	f) Anoka County Local Officials Meeting	\$ 120		
	g) Miscellaneous	\$ 250		
4330	DUES & SUBSCRIPTIONS	\$ 12,725.00	\$ 15,344	\$ 16,139
	a) LMC Dues	\$ 8,499		
	b) North Metro Mayors	\$ 2,746		
	c) MN Mayors Assn	\$ 30		
	d) Metro Cities	\$ 3,264		
	e) Anoka Co. Econ Dev. Initiative	\$ 410		
	f) Suburban Rate Authority	\$ 940		
	g) North Trunk Hwy 65 Coalition	\$ 250		

2024 BUDGET BREAKDOWN OF EXPENDITURES:

CITY COUNCIL-41110 (CON'T)

		2022	2023	2024
		ACTUAL	BUDGET	BUDGET
4000	CONTRACTUAL SERVICES	\$ 2,905.00	\$ 5,040	\$ 4,830
	a) Board/Commission Stipends (\$30/mtg)			
4955	DISCRETIONARY FUNDS	\$ 3,294.28	\$ 11,550	\$ 12,050
	a) Memorials	\$ 250		
	b) Retreat/Workshop Expenses	\$ 1,000		
	c) Parade Candy/Parade Banner	\$ 800		
	d) Council Discretionary	\$ 10,000		
	<u>TOTAL CITY COUNCIL</u>	\$ 56,368.50	\$ 73,210	76,365

GENERAL FUND-ADMINISTRATION ACCT #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101-41400-1010	FULL TIME EMPLOYEES	314,580.20	317,153.41	287,608.42	255,093.29	309,529.60	330,493	367,554
101-41400-1050	VACATION BUY BACK	6,184.86	2,881.24	785.58	5,203.14	6,463.82	5,000	6,000
101-41400-1210	PERA CONTRIBUTION	23,188.77	24,062.96	21,633.58	19,151.09	22,339.81	24,787	27,567
101-41400-1220	FICA & MEDICARE	23,758.38	24,449.50	22,206.90	19,020.32	22,238.35	25,666	28,578
101-41400-1300	HEALTH-DENTAL INS	52,510.88	56,449.24	45,804.11	42,063.89	49,036.16	57,506	66,802
101-41400-1313	LIFE INSURANCE	243.24	228.24	196.18	163.28	187.60	200	200
101-41400-1510	WORK COMP INSURANCE	1,294.86	1,000.00	1,000.00	1,349.24	1,442.19	2,980	3,095
101-41400-2000	OFFICE SUPPLIES	5,062.65	4,398.60	2,338.03	2,414.33	3,174.52	2,800	3,050
101-41400-2030	PRINTED FORMS	1,788.65	926.07	2,042.19	1,293.92	1,639.28	2,025	1,925
101-41400-2100	OPERATING SUPPLIES	569.59	577.57	1,135.92	285.01	472.35	1,090	615
101-41400-2220	POSTAGE	2,220.21	2,002.82	5,146.24	6,476.88	2,287.66	3,057	2,706
101-41400-3210	CELL TELEPHONE	760.61	595.48	839.59	1,694.07	597.80	650	625
101-41400-3310	TRAVEL EXPENSE	3,273.87	3,403.21	2,745.99	3,195.76	3,273.00	3,500	3,500
101-41400-3410	EMPLOYMENT ADVERTISING	0.00	267.00	0.00	0.00	55.00	0	0
101-41400-3500	PRINTING & PUBLISHING	0.00	0.00	32.25	53.75	300.39	250	300
101-41400-3550	COUNTY SERVICE FEES	1,452.22	17.43	1,390.51	1,435.01	1,536.08	1,550	1,550
101-41400-4050	MAINT AGREEMENT	5,828.88	9,084.17	11,992.23	11,044.64	5,650.16	10,456	13,790
101-41400-4300	CONFERENCE & SCHOOLS	4,757.44	6,606.60	1,585.00	2,272.42	3,675.50	6,335	6,335
101-41400-4330	DUES & SUBSCRIPTIONS	468.93	1,448.10	1,408.17	1,708.58	1,590.48	1,600	1,505
101-41400-4350	BANK FEES	0.00	0.00	1,820.56	1,658.72	1,942.04	1,700	2,000
101-41400-4390	US BANK CC REBATE	(3,046.83)	(3,272.82)	(165.55)	(476.98)	(538.68)	0	0
101-41400-4500	CONTRACTUAL SERVICES	2,829.84	3,369.72	5,807.28	5,247.95	4,650.26	8,790	5,966
101-41400-5000	CAPITAL OUTLAY	0.00	0.00	108.60	0.00	0.00	0	0
TOTAL ADMINISTRATION		447,727.25	455,648.54	417,461.78	380,348.31	441,543.37	490,435	543,663

2024 BUDGET BREAKDOWN OF EXPENDITURES:

<u>ADMINISTRATION-41400</u>		2022 ACTUAL	2023 BUDGET	2024 BUDGET
1010	SALARIES	\$ 309,529.60	330,493	367,554
	a) Full time Salaries	\$ 328,567		
	b) Administrator's Deferred Comp. Contrib.	\$ 1,200		
1050	VACATION BUY BACK	\$ 6,463.82	5,000	6,000
1210	PERA EMPLOYER CONTRIBUTION	\$ 22,339.81	24,787	27,567
	a) Coordinated 7.5%	\$ 367,554		
1220	FICA & MEDICARE EMPLOYER CONTRIBUTION	\$ 22,238.35	25,666	28,578
	a) FICA 6.2%	\$ 373,554	\$ 23,161	
	b) Medicare 1.45%	\$ 373,554	\$ 5,417	
1300	HEALTH & DENTAL INSURANCE/H.S.A	\$ 49,036.16	57,506	66,802
1313	PRUDENTIAL LIFE INSURANCE	\$ 187.60	200	200
1510	WORKER'S COMPENSATION	\$ 1,442.19	2,980	3,095
	a) Premium	\$ 2,095		
	b) Deductible	\$ 1,000		
2000	OFFICE SUPPLIES	\$ 3,174.52	2,800	3,050
	a) Copy/Computer/FAX Paper	\$ 750		
	b) Office Supplies	\$ 900		
	c) Toner (B&W, Color)	\$ 1,250		
	d) Calendars	\$ 150		
2030	PRINTED FORMS	\$ 1,639.28	2,025	1,925
	a) Checks/Envelopes	\$ 400		
	b) Minute Books (2)	\$ 225		
	c) Stationery/Envelopes	\$ 600		
	d) Business Cards	\$ 400		
	e) Misc. Printing	\$ 300		
2100	OPERATING SUPPLIES	\$ 472.35	1,090	615
	a) Dog/Cat Receipt Books & Tags	\$ 150		
	b) Batteries	\$ 250		
	b) LMC City Official Directory	\$ 65		
	c) Miscellaneous	\$ 150		

2024 BUDGET BREAKDOWN OF EXPENDITURES:

<u>ADMINISTRATION-41400 (CON'T)</u>			2022	2023	2024
			ACTUAL	BUDGET	BUDGET
2220	POSTAGE		\$ 2,287.66	3,057	2,706
	a) Postage	\$ 1,800			
	b) Monthly Meter Rental (\$44.84 x 12)	\$ 538			
	c) Maintenance Agreement	\$ 368			
3210	CELL PHONE		\$ 597.80	650	625
3310	TRAVEL EXPENSE		\$ 3,273.00	3,500	3,500
	a) Staff Mileage	\$ 500			
	b) Administrator's Car Allowance \$250/mo	\$ 3,000			
3410	EMPLOYMENT ADVERTISING		\$ 55.00	0	0
3500	PRINTING & PUBLISHING		\$ 300.39	250	300
3550	COUNTY FEE FOR SERVICE		\$ 1,536.08	1,550	1,550
	a) Special Assessment & TNT Charges				
	1) Anoka County	\$ 1,500			
	2) Ramsey County	\$ 50			
4050	MAINTENANCE AGREEMENTS		\$ 5,650.16	10,456	13,790
	a) Copy Machine Maintenance	\$ 3,100			
	b) BSA - Service Fees/Support	\$ 7,590			
	c) Document Imaging (Laser Fiche)	\$ 2,600			
	d) Copy-overage	\$ 500			
4300	CONFERENCES & SCHOOLS		\$ 3,675.50	6,335	6,335
	a) MCMA Annual Conf.	\$ 750			
	b) MCFOA Annual Conf./Meetings	\$ 700			
	c) ICMA Training	\$ 1,600			
	d) LMC Annual Conference	\$ 885			
	e) MCFOA Advanced Institute	\$ 700			
	f) Municipals Banquets (1 per year)	\$ 250			
	g) LMC Loss Control Workshop	\$ 100			
	h) MN GFOA Conference	\$ 600			
	i) Miscellaneous	\$ 750			

2024 BUDGET BREAKDOWN OF EXPENDITURES:

<u>ADMINISTRATION-41400 (CON'T)</u>		2022 ACTUAL	2023 BUDGET	2024 BUDGET
4330	DUES & SUBSCRIPTIONS	\$ 1,590.48	1,600	1,505
	a) ICMA	\$ 800		
	b) Municipals	\$ 25		
	c) Sam's Club	\$ 50		
	d) MCFOA	\$ 100		
	e) MN GFOA	\$ 70		
	f) Zip 4 Directories	\$ 50		
	g) MCMA	\$ 170		
	h) Notary Renewal	\$ 140		
	i) IPMA-HR	\$ 100		
4350	BANK FEES	\$ 1,942.04	1,700	2,000
4390	US BANK CREDIT CARD REBATE	\$ (538.68)		
4500	CONTRACTUAL SERVICES	\$ 4,650.26	8,790	5,966
	a) Shredding Service	\$ 746		
	b) Northland Securities	\$ 645		
	Continuing Disclosure Reports			
	c) City Code Self-Publication License	\$ 2,200		
	d) Pre-employment Drug Testing	\$ 100		
	e) Strategic Insights (CIP Software)	\$ 775		
	e) Contingency	\$ 1,500		
5000	CAPITAL OUTLAY	\$ -		
<u>TOTAL ADMINISTRATION</u>		\$ 441,543.37	\$490,435	543,663

GENERAL FUND-ASSESSOR ACCT #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101-41500-4000	CONTRACTUAL SERVICES	34,416.00	37,042.40	37,360.00	37,615.00	37,785.00	38,000	39,140
TOTAL ASSESSOR		34,416.00	37,042.40	37,360.00	37,615.00	37,785.00	38,000	39,140

2024 BUDGET BREAKDOWN OF EXPENDITURES:

ASSESSOR-41500

4000 CONTRACTUAL SERVICES
 a) Kenneth A. Tolzmann Contract

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
	\$ 37,785.00	\$ 38,000	\$ 39,140

GENERAL FUND-AUDIT & ACCTG SERV ACCT #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101-41540-3010	AUDIT & ACCTG SERVICES	10,676.50	12,012.50	8,062.50	11,425.00	11,950.00	12,425	13,400
TOTAL AUDIT & ACCTG SERV		10,676.50	12,012.50	8,062.50	11,425.00	11,950.00	12,425	13,400

GENERAL FUND-I.T. SERVICES ACCT #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101-41600-4000	CONTRACTUAL SERVICES	27,824.81	49,079.16	62,387.73	65,225.63	57,052.44	62,689	70,453
TOTAL I.T. SERVICES		27,824.81	49,079.16	62,387.73	65,225.63	57,052.44	62,689	70,453

2024 BUDGET BREAKDOWN OF EXPENDITURES:**IT DEPARTMENT-41600****4000 CONTRACTUAL SERVICES**

a) IT Services (Computer Integration Technologies)	\$30,120
b) High Speed Internet (\$346/month)	\$4,152
c) Constant Contact (\$45/month)	\$540
d) Domain Hosting/SSL	\$1,000
e) Exchange Subscription (\$8/mo/user @ 44 users)	\$4,752
f) Office 365 Subscription (\$12/mo/user @ 29 users)	\$4,176
f) Zix encrypted e-mail (\$75/yr/user @ 29 users)	\$2,175
g) Off-site backup (City)	\$600
h) Datto off-site backup (PD)	\$8,640
i) Agenda Management System	\$3,800
j) Website Maintenance	\$2,573
k) Anoka County Connect (\$75/month)	\$900
l) Andrews Technology - Electronic Timecard	\$6,025
m) Miscellaneous	\$1,000

2022	2023	2024
ACTUAL	BUDGET	BUDGET
\$ 57,052.44	\$ 62,689	\$ 70,453

GENERAL FUND-LEGAL FEES ACCT #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101-41610-3040	LEGAL SERVICES	122,222.82	99,962.43	113,796.42	103,123.34	103,305.97	122,500	122,500
TOTAL LEGAL FEES		122,222.82	99,962.43	113,796.42	103,123.34	103,305.97	122,500	122,500

2024 BUDGET BREAKDOWN OF EXPENDITURES:

LEGAL FEES-41610

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
	\$ 103,305.97	\$ 122,500	\$ 122,500

3040 ATTORNEY FEES

- a) Civil 9%
- b) Criminal 85%
- c) Special Projects 6%

GENERAL FUND-ENGINEERING ACCT #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2024 BUDGET
101-41710-3030	ENGINEERING SERVICES	3,719.66	2,500.81	8,366.00	2,716.50	2,980.64	6,500	6,500
TOTAL ENGINEERING FEES		3,719.66	2,500.81	8,366.00	2,716.50	2,980.64	6,500	6,500

2024 BUDGET BREAKDOWN OF EXPENDITURES:

ENGINEERING FEES-41710

3030 ENGINEERING FEES

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
	\$ 2,980.64	\$ 6,500	\$ 6,500

GENERAL FUND-PLANNING & ZONING ACCT #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101-41720-2100	OPERATING SUPPLIES	17.99	18.29	19.27	0.00	10.89	100	100
101-41720-2220	POSTAGE	0.00	(8.92)	71.00	40.28	0.00	100	100
101-41720-3500	PRINTING & PUBLISHING	32.25	139.76	80.63	37.63	37.63	300	300
101-41720-4000	PLANNER FEES	367.53	469.65	517.25	3,511.75	1,516.31	1,500	2,000
TOTAL PLANNING & ZONING		417.77	618.78	688.15	3,589.66	1,564.83	2,000	2,500

2024 BUDGET BREAKDOWN OF EXPENDITURES:**PLANNING & ZONING-41720**

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2100 OPERATING SUPPLIES	\$ 10.89	\$ 100	\$ 100
a) Name Plates			
b) Letterhead/Envelopes			
2220 POSTAGE	\$ -	\$ 100	\$ 100
3500 PRINTING & PUBLISHING	\$ 37.63	\$ 300	\$ 300
a) Public Notices (Property Owners)			
b) Official Notices (Newspapers)			
4000 PLANNER FEES	\$ 1,516.31	\$ 1,500	\$ 2,000
<u>TOTAL PLANNING & ZONING</u>	\$ 1,564.83	\$ 2,000	\$ 2,500

GENERAL FUND-GOVERNMENT BUILDING ACCT #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101-41940-1010	FULL TIME EMPLOYEES	16,575.15	15,648.38	5,317.34	16,613.99	17,252.83	17,557	19,443
101-41940-1013	OVERTIME	-	1,052.83	510.31	370.47	689.57	-	-
101-41940-1020	ON CALL SALARIES	-	233.46	735.08	421.51	436.42	-	500
101-41940-1050	VACATION BUY BACK	-	150.64	310.34	319.64	329.38	400	400
101-41940-1210	PERA CONTRIBUTION	1,242.95	1,269.92	505.11	1,305.13	1,382.07	1,317	1,459
101-41940-1220	FICA & MEDICARE	1,240.13	1,280.46	513.57	1,328.81	1,408.97	1,375	1,557
101-41940-1300	HEALTH-DENTAL INS	2,474.66	2,598.16	(552.68)	2,101.86	2,172.34	2,947	3,140
101-41940-1313	LIFE INSURANCE	12.50	12.48	5.26	12.48	12.48	13	13
101-41940-1510	WORK COMP INSURANCE	557.00	-	-	113.13	-	1,052	1,128
101-41940-2100	OPERATING SUPPLIES	10,147.49	10,012.48	11,104.42	10,613.17	14,295.53	10,000	11,000
101-41940-2200	REPAIR & MAINTENANCE	6,853.14	14,129.89	20,861.26	10,662.77	20,046.89	12,000	12,000
101-41940-2225	LANDSCAPE MATERIALS	-	-	-	-	-	-	-
101-41940-2280	UNIFORM ALLOWANCE	125.00	125.00	143.74	143.74	156.24	750	288
101-41940-3210	TELEPHONE & SERVICE	5,681.77	6,372.22	6,987.69	7,101.38	9,840.31	9,300	9,300
101-41940-3810	ELECTRIC UTILITIES	23,400.10	29,979.51	22,709.98	33,039.47	26,546.94	24,000	24,000
101-41940-3830	GAS UTILITIES	15,486.38	16,277.57	13,291.64	14,445.94	26,546.94	24,000	24,000
101-41940-3841	RUBBISH REMOVAL	3,128.34	3,485.81	4,129.35	4,449.24	4,855.78	4,300	4,800
101-41940-4000	CONTRACTUAL SERVICES	5,738.73	4,987.71	5,026.51	18,873.88	5,054.80	9,465	5,000
101-41940-5000	CAPITAL OUTLAY	-	-	-	-	-	-	-
101-41940-7000	GOV'T BLDG REPL FUND	9,394.00	9,264.00	9,428.00	11,688.00	12,667.00	11,748	14,754
TOTAL GOVERNMENT BUILDING		102,057.34	116,880.52	101,026.92	133,604.61	143,694.49	130,224	132,782

2024 BUDGET BREAKDOWN OF EXPENDITURES:

<u>GOVERNMENT BUILDINGS-41940</u>		2022 ACTUAL	2023 BUDGET	2024 BUDGET
1010	SALARIES	\$ 17,252.83	17,557	19,443
	a) 1 - 25%	\$ 18,923		
	b) Certification Pay	\$ 520		
1013	OVERTIME	\$ 689.57		0
1020	ON CALL SALARIES	\$ 436.42		500
1050	VACATION BUY BACK	\$ 329.38	400	400
1210	PERA EMPLOYER CONTRIBUTION	\$ 1,382.07	1,317	1,459
	a) Coordinated 7.5%	\$ 19,443		
1220	FICA & MEDICARE EMPLOYER CONTRIBUTION	\$ 1,408.97	1,375	1,557
	a) FICA 6.2%	\$ 20,343	\$ 1,262	
	b) Medicare 1.45%	\$ 20,343	\$ 295	
1300	HEALTH & DENTAL INSURANCE/H.S.A	\$ 2,172.34	2,947	3,140
1313	PRUDENTIAL LIFE INSURANCE	\$ 12.48	13	13
1510	WORKER'S COMPENSATION	\$ -	1,052	1,128
	a) Premium	\$ 1,128		
	b) Deductible	\$ -		
2100	OPERATING SUPPLIES	\$ 14,295.53	10,000	11,000
	a) Paper Products			
	b) Cleaning Supplies			
	c) Biohazard Clean Up Kits			
	d) Mat Cleaning Service			
2200	REPAIR & MAINTENANCE	\$ 20,046.89	12,000	12,000
	a) Irrigation System	\$ 538		
	b) Plbg./Electrical	\$ 2,322		
	c) General Bldg. Repair/Maint.	\$ 6,890		
	d) Annual Fire Ext. Maint.	\$ 750		
	e) Test Fire Sprinklers in North Garage	\$ 500		
	f) Gun Range-Service Calls (furnace etc)	\$ 1,000		
2225	LANDSCAPE MATERIALS	\$ -		
2280	UNIFORMS	\$ 156.24	750	288
	a) Uniforms Allowance per contract	\$ 188		
	b) T-Shirts	\$ 100		

2024 BUDGET BREAKDOWN OF EXPENDITURES:

<u>GOVERNMENT BUILDING-41940 (CON'T)</u>		2022 ACTUAL	2023 BUDGET	2024 BUDGET
3210	TELEPHONE SERVICE	\$ 9,840.31	9,300	9,300
3810	ELECTRIC SERVICE	\$ 31,431.28	23,000	24,000
	a) Bulletin Board			
	b) Security Lighting			
	c) City Offices			
	d) Public Works Building			
3830	GAS UTILITIES	\$ 26,546.94	24,000	24,000
	a) Public Works Building			
	b) City Hall			
3841	RUBBISH REMOVAL	\$ 4,855.78	4,300	4,800
	a) Rubbish Removal	\$ 3,950		
	b) Anoka County Solid Waste Mgmt Fee	\$ 850		
4000	CONTRACTUAL SERVICES	\$ 5,054.80	9,465	5,000
	a) Pest Control	\$ 535		
	b) Safety Consultant	\$ 640		
	c) Security Camera Maintenance	\$ 3,825		
5000	CAPITAL OUTLAY	\$ -		
7000	GOVERNMENT BUILDING REPLACEMENT FUND	\$ 12,667.00	11,748	14,754
	\$ 118,028			
<u>TOTAL GOVERNMENT BUILDINGS</u>		\$ 148,578.83	\$ 129,224	132,782

GENERAL FUND-POLICE PROTECTION		2018	2019	2020	2021	2022	2023	2024
ACCT #	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
101-42100-1010	FULL TIME EMPLOYEES	1,117,015.86	1,119,092.69	1,038,647.10	1,172,745.00	1,134,803.52	1,198,674	1,213,735
101-42100-1013	OVERTIME	52,807.84	81,582.70	30,372.88	100,369.04	98,742.34	97,000	100,000
101-42100-1050	VACATION BUY BACK	7,273.89	14,183.96	6,933.16	5,509.13	5,912.57	10,000	8,000
101-42100-1210	PERA CONTRIBUTION	174,504.35	187,485.93	168,926.98	199,707.42	199,485.76	209,079	218,203
101-42100-1220	FICA & MEDICARE	27,073.52	28,324.18	27,160.08	28,124.67	27,784.35	31,866	28,372
101-42100-1300	HEALTH-DENTAL INS	170,165.46	178,793.65	161,903.03	184,560.79	171,772.29	202,459	223,659
101-42100-1313	LIFE INSURANCE	732.96	767.40	640.91	721.66	698.33	723	722
101-42100-1510	WORK COMP INSURANCE	37,782.33	45,195.29	42,363.99	57,483.40	61,189.13	84,476	91,531
101-42100-2000	OFFICE SUPPLIES	1,496.21	2,355.83	2,656.22	2,331.98	2,630.25	3,600	3,600
101-42100-2030	PRINTED FORMS	586.70	1,166.01	275.91	1,266.96	1,562.05	2,200	2,200
101-42100-2040	RANGE EQUIP & SUPPLIES	7,699.71	7,364.42	7,591.09	9,212.93	8,665.15	9,400	9,400
101-42100-2100	OPERATING SUPPLIES	1,776.18	627.25	1,819.47	3,259.46	6,273.35	6,330	6,330
101-42100-2120	FUEL-LUBRICANTS	21,057.47	17,738.99	13,141.03	19,573.15	25,038.17	30,000	27,500
101-42100-2220	POSTAGE	349.89	404.73	298.44	267.03	358.85	1,900	1,500
101-42100-3050	MEDICAL EXPENSE	0.00	1,020.57	1,425.60	10,263.00	5,531.00	2,000	3,000
101-42100-3210	CELL TELEPHONES	2,691.09	2,562.88	1,665.92	2,671.23	3,912.27	3,425	3,425
101-42100-3211	DATA SERVICES	30,647.73	29,060.21	28,222.74	28,308.31	36,562.36	37,665	39,105
101-42100-3300	UNIFORM ALLOWANCE	6,934.14	10,431.51	11,804.90	11,817.60	14,361.80	11,730	11,450
101-42100-3310	TRAVEL EXPENSE	535.96	1,045.15	520.25	943.26	1,105.19	1,200	1,200
101-42100-3421	800 MHZ RADIO	0.00	2,006.00	0.00	106.50	0.00	2,000	0
101-42100-4000	CONTRACTUAL SERVICES	14,802.14	14,810.53	16,819.35	24,141.42	34,708.58	50,083	61,683
101-42100-4050	MAINT AGREEMENT	4,496.81	4,926.82	5,925.71	6,327.41	4,939.24	8,169	8,600
101-42100-4060	AUTO EQUIP REPAIRS	29,556.41	18,923.04	21,085.77	13,946.91	17,496.00	20,000	22,500
101-42100-4070	OTHER EQUIP REPAIRS	2,351.68	685.97	2,066.57	1,968.40	2,474.05	2,500	2,500
101-42100-4300	CONFERENCE & SCHOOLS	13,140.79	10,539.31	10,806.60	9,928.49	14,646.19	30,000	30,000
101-42100-4330	DUES & SUBSCRIPTIONS	1,435.77	1,498.00	1,155.24	1,047.68	1,143.12	1,605	1,895
101-42100-5000	CAPITAL OUTLAY	31,633.74	28,937.14	6,442.50	64,604.13	45,352.07	49,500	56,000
101-42100-7000	TRANSFERS OUT	16,657.00	23,055.97	25,728.65	19,056.50	24,799.42	25,157	18,000
TOTAL POLICE PROTECTION		1,775,205.63	1,834,586.13	1,636,400.09	1,980,263.46	1,951,947.40	2,132,741	2,194,110

2024 BUDGET BREAKDOWN OF EXPENDITURES:

		2022	2023	2024
		ACTUAL	BUDGET	BUDGET
<u>POLICE PROTECTION-42100</u>				
1010	SALARIES	\$ 1,134,803.52	\$ 1,198,674	\$ 1,213,735
	a) Officers, Chief & Sergeants	\$ 1,079,255		
	b) Record Management Technicians	\$ 133,040		
	c) Terminal Agency Coord (TAC)	\$ 1,440		
	Special Pay - \$120/month			
1013	OVERTIME	\$ 98,742.34	\$ 97,000	\$ 100,000
	a) Officers	\$ 85,000		
	b) Record Management Technicians	\$ 6,000		
	c) City SITE	\$ 9,000		
	<i>(Holiday Pay, **Revenue Generating: Safe & Sober Grant, SITE; Non Generating Revenue: Night to Unite)</i>			
1050	VACATION BUY BACK	\$ 5,912.57	\$ 10,000	\$ 8,000
1210	PERA EMPLOYER CONTRIBUTION	\$ 199,485.76	\$ 209,079	\$ 218,203
	a) PNF 17.70%	\$ 1,173,255	\$ 207,667	
	b) Coordinated 7.5%	\$ 140,480	\$ 10,536	
1220	FICA & MEDICARE EMPLOYER CONTRIBUTION	\$ 27,784.35	\$ 31,866	\$ 28,372
	a) FICA 6.2%	\$ 148,480	\$ 9,206	
	b) Medicare 1.45%	\$ 1,321,735	\$ 19,166	
1300	HEALTH & DENTAL INSURANCE/H.S.A	\$ 171,772.29	\$ 202,459	\$ 223,659
1313	PRUDENTIAL LIFE INSURANCE	\$ 698.33	\$ 723	\$ 722
1510	WORKER'S COMPENSATION	\$ 61,189.13	\$ 84,476	\$ 91,531
	a) Premium	\$ 88,531		
	b) Deductible	\$ 3,000		
2000	OFFICE SUPPLIES	\$ 2,630.25	\$ 3,600	\$ 3,600
	a) Ticket Writer Paper			
	b) Ink Cartridges			
	c) Printer Paper			
2030	PRINTED FORMS	\$ 1,562.05	\$ 2,200	\$ 2,200
	a) Mandate Property Receipts			
	b) Notice of Seizure/Intent to Forfeit			
	c) Business Cards & Letterhead			

2024 BUDGET BREAKDOWN OF EXPENDITURES:**POLICE PROTECTION-42100 (CON'T)**

		2022	2023	2024
		ACTUAL	BUDGET	BUDGET
2040	RANGE EQUIPMENT & SUPPLIES	\$ 8,665.15	\$ 9,400	\$ 9,400
	a) Range Rental	\$ 500		
	b) Ammo (Mandated to use duty ammo)	\$ 5,000		
	c) Targets	\$ 300		
	d) Range Filter	\$ 700		
	e) Gun Cleaning Supplies	\$ 300		
	f) Range Cleaning-Contractor	\$ 1,800		
	g) Range Service Calls-routine maintenance	\$ 800		
2100	OPERATING SUPPLIES	\$ 6,273.35	\$ 6,330	\$ 6,330
	a) First Aid Supplies	\$ 200		
	b) Tobacco compliance checks	\$ 100		
	c) Vehicle Registrations	\$ 200		
	d) Vehicle Title Transfers	\$ 60		
	e) Mouth Pieces	\$ 350		
	f) Defib Electrodes \$170x10	\$ 1,700		
	g) Biohazard Clean-Up Kits	\$ 250		
	h) Eyeglasses (Contractual)	\$ 600		
	i) Annual Fire Ext Inspections	\$ 420		
	j) Narcan	\$ 1,050		
	k) Crime Prevention	\$ 1,000		
	l) Miscellaneous	\$ 400		
2120	MOTOR FUELS & LUBRICANTS	\$ 25,038.17	\$ 30,000	\$ 27,500
2220	POSTAGE	\$ 358.85	\$ 1,900	\$ 1,500
3050	MEDICAL EXPENSES	\$ 5,531.00	\$ 2,000	\$ 3,000
	a) Hiring Process-Employee Physical & Psych Evaluation			
3210	CELL PHONES & AIR CARDS	\$ 3,912.27	\$ 3,425	\$ 3,425
	(Aircards-Laptops-Unlimited Data. No throttle down \$5 more x7x12)			
3211	DATA SERVICES	\$ 36,562.36	\$ 37,665	\$ 39,105
	a) Mobile Data Quarterly Fee \$450x4	\$ 1,800		
	b) Monthly Mobile Access \$268x12	\$ 3,211		
	c) CJDN Quarterly Fee \$390x4	\$ 1,560		
	d) Netmotion Mobility	\$ 2,500		
	e) Evidence.com/Officer Safety (BWL/Tasers)	\$ 22,264		
	f) Evidence.com/Squad Video Fleet System	\$ 7,770		

2024 BUDGET BREAKDOWN OF EXPENDITURES:

<u>POLICE PROTECTION-42100 (CON'T)</u>		2022	2023	2024
		ACTUAL	BUDGET	BUDGET
3300	CLOTHING & PERSONAL EQUIPMENT	\$ 14,361.80	\$ 11,730	\$ 11,450
	a) \$950 x 11	\$ 10,450		
	b) Office Staff \$350 x 2	\$ 700		
	c) Service Awards	\$ 300		
3310	TRAVEL EXPENSE	\$ 1,105.19	\$ 1,200	\$ 1,200
3421	800 MHZ RADIO	\$ -	\$ 2,000	\$ -
4000	CONTRACTUAL SERVICE	\$ 34,708.58	\$ 50,083	\$ 61,683
	a) Shredding Service	\$ 600		
	b) Radar Calibration	\$ 400		
	c) Public Safety Data System (PSDS)	\$ 16,863		
	d) Detox transportation	\$ 335		
	e) MN IT	\$ 600		
	f) Certified Crime Fighter	\$ 1,000		
	g) VCS (P.D. Work Schedule Software-Annual)	\$ 1,802		
	h) Interpretative Services	\$ 1,500		
	i) SLP Power Program	\$ 17,500		
	j) LEXIPOL Policy and Training	\$ 9,483		
	k) Maintenance Agreements	\$ 1,200		
	l) Fencing Consortium JPA	\$ 5,400		
	m. Miscellaneous	\$ 5,000		
4050	MAINTENANCE AGREEMENTS	\$ 4,939.24	\$ 8,169	\$ 8,600
	a) Copier & Overages	\$ 2,500		
	b) Imaging, Scanner Service Plan & Support (Marco/OPG-3)	\$ 1,600		
	c) Speed Trailer-Annual Traffic Suite	\$ 4,500		
4060	AUTO EQUIPMENT & REPAIR	\$ 17,496.00	\$ 20,000	\$ 22,500
4070	OTHER EQUIPMENT REPAIR	\$ 2,474.05	\$ 2,500	\$ 2,500
4300	CONFERENCES & SCHOOLS	\$ 14,646.19	\$ 30,000	\$ 30,000
	a) Law Enforcement Training	\$ 16,000		
	b) IACP Conference	\$ 3,000		
	c) Training per Contract (\$500 x 9; \$1,000 x 2)	\$ 6,500		
	d) BCA PTT	\$ 1,000		
	e) Records Management Training	\$ 1,000		
	f) MN Chief of Police ETI (Sgt's/Chief)	\$ 2,500		

2024 BUDGET BREAKDOWN OF EXPENDITURES:

		2022	2023	2024
		ACTUAL	BUDGET	BUDGET
<u>POLICE PROTECTION-42100 (CON'T)</u>				
4330	DUES & SUBSCRIPTIONS	\$ 1,143.12	\$ 1,605	\$ 1,895
	a) Anoka County Chiefs	\$ 290		
	b) MN Chiefs of Police	\$ 350		
	c) IACP	\$ 380		
	d) Post Board Renewals (\$90x3)	\$ 270		
	e) MN Crime Prevention	\$ 60		
	f) Assn. Of Training Officers	\$ 15		
	g) Sam's Club	\$ 35		
	h) Tri Co Investigation Assoc.	\$ 75		
	i) MOCIC	\$ 250		
	j) PLEAA - Police Tech Membership	\$ 105		
	k) IAPE (Evidence Room)	\$ 65		
5000	CAPITAL OUTLAY	\$ 45,352.07	\$ 49,500	\$ 56,000
	a) Dodge Durango Squad	\$ 40,660		
	b) Tear Down & Rebuild	\$ 14,340		
	c) Squad Graphic's Stripping	\$ 1,000		
7000	TRANSFER OUT	\$ 24,799.42	\$ 25,157	\$ 18,000
	a) Radio Replacement (Fund 243)	\$ 12,000		
	b) Emergency Management (Fund 249)	\$ 2,000		
	c) Animal Control (Fund 250)	\$ 1,000		
	d) Reserves (Fund 103)	\$ 2,500		
	e) Chaplain Program (Fund 103)	\$ 500		
<u>TOTAL POLICE PROTECTION</u>		\$ 1,951,947.40	\$ 2,132,741	\$ 2,194,110

GENERAL FUND-FIRE PROTECTION		2018	2019	2020	2021	2022	2023	2024
ACCT #	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
101-42200-4000	CONTRACTUAL SERVICES	226,008.00	220,368.00	230,700.00	246,252.00	255,120.00	264,095	279,344
101-42200-4935	STATE FIRE AID	0.00	0.00	0.00	0.00	0.00	0	0
101-42200-5000	CAPITAL OUTLAY	34,986.00	29,178.00	63,145.10	4,080.00	46,410.00	46,410	66,742
101-42200-7000	PERMANENT TRANSFERS OUT	-	39,570.60		41,377.00	0.00	0	0
TOTAL FIRE PROTECTION		260,994.00	289,116.60	293,845.10	291,709.00	301,530.00	310,505	346,086

2024 BUDGET BREAKDOWN OF EXPENDITURES:

<u>FIRE PROTECTION-42200</u>		2022 ACTUAL	2023 BUDGET	2024 BUDGET
4000	FIRE DEPARTMENT CONTRACT	\$ 255,120.00	\$ 264,095	\$ 279,344
5000	CAPITAL OUTLAY	\$ 46,410.00	\$ 46,410	\$ 66,742
<u>TOTAL FIRE PROTECTION</u>		\$ 301,530.00	\$ 310,505	\$ 346,086

Fire Department Formula Distribution

Spring Lake Park	8.500%
Mounds View	15.500%
Blaine	76.000%

Fire Department Memorandum

To: Daniel Bucholtz City Administrator, City of Spring Lake Park
Nyle Zikmund City Administrator, City of Mounds View
Michelle Wolfe City Manager, City of Blaine

From: Dan Retka, Fire Chief

Date: September 6, 2023

Re: 2024 Operating Budget

Attached to this memo is the proposed 2024 Fire Department Operating Budget.

As you know the calls for service continue to rise, and our crew numbers have dropped dramatically over the past six years. Our department has lost over half of the crew due to retirement or unexpected departures. This is not just an SBM issue, but rather an industry crisis. Early 2023 SBM identified the issues and started working on a plan to address the staffing crisis for years to come.

We have taken a multi-faceted approach to fix the issue.

1. Hire a recruitment retention / marketing professional.
2. Put SBMFD back on the map with increased marketing plan.
3. Create a culture where our people WANT to be and can thrive in the environment.
4. Make the appropriate changes with staffing to allow for more flexibility without lowering our standards.
5. Provide exceptional customer service to the cities and neighboring cities that we protect.
6. Provide a safe and more reliable service to our stakeholders.
7. Provide opportunities for our members to be more involved in the community with prevention efforts, community events, ect ect.

Over the past 8 months we have created a solid plan to accomplish everything listed. Transitioning the SBM Fire Department into a combination department that will rely on our current career staff and on duty firefighters when the career staff is not on shift.

Many of the increases in the 2024 budget are related to bringing in the new members needed to operate into the future. I have moved most of the increased costs out of our operating budget with the intention of covering them with the public safety money that will be sent from the state to each city. I have also moved over much of the building maintenance for 2024 with the intent to cover with capital funds.

With the increased revenues in 2024 along with the last year of our current Centennial Contract we were able to settle into a 5.77% increase from 2023.

Operating Cost, Share	2023	2024		INCREASE
Blaine	2,361,318	2,497,668	5.77%	136,350
Mounds View	481,585	509,392	5.77%	27,807
Spring Lake Park	264,147	279,344	5.77%	15,197
Total Operating Cost		3,286,404		

**Spring Lake Park Fire Department, Inc.
2024 Budget, Proposed**

Operations, Detail

EXPENSES		2023	2024	Diff		2024
Payroll		CFD				
4210	Chief*	146,841	151,246	4,405	3.00%	
4244	Deputy Chief*	114,702	122,539	7,837	6.83%	
4265	Asst Chief Ops*	108,709	111,970	3,261	3.00%	
4266	Asst Chief EM*	108,709	111,970	3,261	3.00%	
4274	Asst Chief CO*	90,000	108,000	18,000	20.00%	
4271	IT*	88,570	91,227	2,657	3.00%	
4262	BC CO*	88,570	91,227	2,657	3.00%	
4264	Mechanic*	84,100	86,623	2,523	3.00%	
4268	Records Tech*	74,590	76,827	2,237	3.00%	
4260	Training Officer*	70,000	84,000	14,000	20.00%	
4272	MRR*	62,000	70,000	8,000	12.90%	
4270	Fire Tech* Training	60,000	72,000	12,000	20.00%	
	CO Specialist*	60,000	70,000	10,000	16.67%	
4221	Executive Assistant*	45,139	46,493	1,354	3.00%	
4109	Uniform Allowance*	4,300	4,300	-	0.00%	
4502	Fire Tech - CFD*					\$ 70,000
4503	Fire Inspector - CFD*					\$ 76,363
4109	CFD Uniform Allowance*					\$ 600
4279	Overtime	32,000	25,000	(7,000)	-21.88%	
4250	Board of Directors (7)**	13,236	13,633	397	3.00%	
	Unallocated Step	5,875	8,000	2,125	36.17%	
	Total Administrative Payroll	1,257,739	1,345,055	85,589	6.94%	\$ 146,963

Volunteer Payroll						
4280	Duty Crew**	28,119	507,238	479,119	1703.90%	
4281	Cleanup**	3,200	3,200	-	0.00%	
4282	Miscellaneous Duty**	741	800	59	7.96%	
4283	Training - Regular Drills**	4,200	5,000	800	19.05%	
4284	Special Training**	9,450	9,500	50	0.53%	
4285	Fire Calls**	10,500	5,000	(5,500)	-52.38%	
4286	Fire Prevention FF**	1,575	1,575	-	0.00%	
4287	Pub Ed. Pay**	15,000	10,000	(5,000)	-33.33%	
4288	Supplemental Pay - Vol FF Lump Sum	52,000	52,000	-	0.00%	
4290	Fire Prevention Officers**			-	#DIV/0!	
4293	Pre-Plan Assistance (3)**	3,000	2,000	(1,000)	-33.33%	
4295	Investigation Division**			-	#DIV/0!	
4298	District and Volunteer Chief Monthly Pay	28,000	30,000	2,000	7.14%	
4303	Drive Sim training pay**	1,000	1,000	-	0.00%	
4310	Miscellaneous Pay**	25,000	20,000	(5,000)	-20.00%	
4390	Vol FF Retire Pension - Employ Contrib	193,435		(193,435)	-100.00%	
	Total Volunteer Payroll	375,220	647,313	272,093	72.52%	

Payroll Taxes						
4810	Fica Employer Tax*	29,342	43,224	13,882	47.31%	-
4811	Medicare Employer Tax*	24,998	28,077	3,079	12.32%	\$ 2,552
	Total Payroll Taxes	54,340	71,302	16,962	31.21%	\$ 2,552

Benefits						
4400	Employee Med/Fringe*	214,200	207,480	(6,720)	-3.14%	\$ 29,640
4420	Employee Wellness/Life*	10,000	11,120	1,120	11.20%	\$ 1,200
4812	P&F Pera Employer*	208,928	230,000	21,072	10.09%	\$ 25,906
4813	CRD Pera Employer Share*	3,825	3,940	115	3.01%	
4890	Vol FF Retire Pension - City Contrib	208,861	-	(208,861)	-100.00%	
Total Benefits		645,696	452,540	(193,156)	-29.91%	\$ 56,746

Utilities						
5101	Light & Power Sta 1	9,000	9,000	-	0.00%	
5102	Light & Power Sta 2	6,500	6,500	-	0.00%	
5103	Light & Power Sta 3	32,000	32,000	-	0.00%	
5104	Light & Power Sta 4	2,900	2,900	-	0.00%	
5110	Sewer & Water	7,700	7,700	-	0.00%	
5121	Heat Sta 1	8,000	8,000	-	0.00%	
5122	Heat Sta 2	5,000	5,000	-	0.00%	
5123	Heat Sta 3	10,000	10,000	-	0.00%	
5124	Heat Sta 4	4,000	4,000	-	0.00%	
5130	Telephone-Stations	12,000	10,000	(2,000)	-16.67%	
5131	Telephone - Cell Phones	19,000	19,000	-	0.00%	
5132	Telephone - Air Cards	5,000	1,000	(4,000)	-80.00%	
5133	Cable / Internet Provider	6,500	6,500	-	0.00%	
Total Utilities		127,600	121,600	(6,000)	-4.70%	

Supplies						
5206	General Supplies	42,000	42,000	-	0.00%	
5610	Office Supplies	18,000	15,000	(3,000)	-16.67%	
Total Supplies		60,000	57,000	(3,000)	-5.00%	

Communications						
5310	Pager/Radio Repairs	1,300	1,300	-	0.00%	
5320	Pager/Radio Batteries	500	500	-	0.00%	
5340	Pager/Radio - New	4,000	2,500	(1,500)	-37.50%	
5350	Radio Access Fee -- 800mhz			-		
Total Communications		5,800	4,300	(1,500)	-25.86%	

Apparatus Maint/Mortal Equipment						
5210	Mortal Equipment	50,000	58,000	8,000	16.00%	
5218	Investigation Expense	1,200	1,200	-	0.00%	
5220	Equipment Maintenance			-		
5410	Apparatus Maintenance	57,000	90,000	33,000	57.89%	
5411	Apparatus Preventive Maintenance	6,000	10,000	4,000	66.67%	
5420	Fuel	45,000	50,000	5,000	11.11%	
Total App Maint/Mortal Equip		159,200	209,200	50,000	31.41%	

Meetings/Conference/Travel						
5207	Mileage, Parking, Travel	2,000	1,500	(500)	-25.00%	
5208	Meetings, Meals, Lodging	3,500	3,500	-	0.00%	
5510	Dues/Subscriptions	6,000	4,000	(2,000)	-33.33%	
5520	Conferences	5,000	5,000	-	0.00%	
Total Meet/Conf/Travel		16,500	14,000	(2,500)	-15.15%	

Building Maintenance/Supplies						
5601	Building Maintenance Station 1	18,000	15,000	(3,000)	-16.67%	
5602	Building Maintenance Station 2	8,000	4,000	(4,000)	-50.00%	
5603	Building Maintenance Station 3	43,000	15,000	(28,000)	-65.12%	
5604	Building Maintenance Station 4	4,000	4,000	-	0.00%	
5607	Cleaning Contract	7,000	7,000	-	0.00%	
Total Bldg Maint/Supplies		80,000	45,000	(35,000)	-43.75%	

Training

5710	Training - Misc	3,000	3,000	-	0.00%
5711	Training - CRR	2,000	2,000	-	0.00%
5713	Training - Professional Development	10,000	12,000	2,000	20.00%
5715	Training - Office			-	
5716	Training - Operations	40,000	40,000	-	0.00%
5718	Training - Certifications	2,500	2,500	-	0.00%
5723	Training - EMS Expense	14,000	4,200	(9,800)	-70.00%
	Total Training	71,500	63,700	(7,800)	-10.91%

Insurance

5910	Insurance - Misc	3,000	3,000	-	0.00%
5916	Insurance - Property/Commercial Pk	1,500	1,500	-	0.00%
5917	Insurance - Auto	27,542	30,000	2,458	8.92%
5918	Insurance - Umbrella Liab.	3,000	3,000	-	0.00%
5919	Insurance - Worker's Comp	175,000	215,000	40,000	22.86%
	Total Insurance	210,042	252,500	42,458	20.21%

Legal/Accounting

5930	Legal	3,750	4,000	250	6.67%
5935	Health Care Services	1,000	1,000	-	0.00%
5940	Accounting	15,000	19,000	4,000	26.67%
	Total Legal/Accounting	19,750	24,000	4,250	21.52%

Medical

5219	Medical Supplies	1,500	1,500	-	0.00%
6010	Medical Exams	12,000	15,000	3,000	25.00%
6012	Medical - Hepatitis B			-	
	Total Medical	13,500	16,500	3,000	22.22%

Uniforms

6110	Uniforms	18,000	4,000	(14,000)	-77.78%
	Total Uniforms	18,000	4,000	(14,000)	-77.78%

Computer

6210	Computer Maintenance	100	100	-	0.00%
6211	Web / Email Server	3,000	2,000	(1,000)	-33.33%
6220	Computer Software/Equipment	35,500	30,000	(5,500)	-15.49%
6225	Computer Hardware	2,000	2,000	-	0.00%
6230	PSDS- ACJPA	59,000	74,000	15,000	25.42%
	Total Computer	99,600	108,100	8,500	8.53%

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	1,800	2,000	200	11.11%	
6510	Chaplaincy Program	1,000	500		-50.00%	
6520	Fire Corps Program	10,000	12,000	2,000	20.00%	
6610	Selection/Promotion/Psych Exams	8,000	15,000	7,000	87.50%	
6620	Duty Crew Recruitment	5,000	12,000	7,000	140.00%	
6630	Explorers	3,000	3,000	-	0.00%	
	Safety Camp	1,000	2,000	1,000	100.00%	
	Total Other	29,800	46,500	17,200	56.04%	
	Total Operating Expenses	3,269,287	3,507,610	238,323	7.29%	\$ 206,261

Reimbursable Expenses/Income

MBFTE Reimbursement	(8,680)	(27,000)	(18,320)	211.06%	
ACFTA Rental	(6,000)	(10,000)	(4,000)	66.67%	
EMS Program		(25,000)	(25,000)		
Certification Board Rental		(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 Reimbursible Expense	(20,680)	(80,000)	-	286.85%	\$ (347,466)

Total Operating	3,106,998	3,427,610			\$ (141,205)
Operating Change w/CFD Revenue			179,407	5.77%	3,286,405
Total Net Operating COST		3,427,610	220,003	10.32%	

GENERAL FUND-CODE ENFORCEMENT ACCT #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101-42300-1010	FULL TIME EMPLOYEES	105,673.07	69,555.63	87,554.72	125,138.46	188,891.73	199,936	213,203
101-42300-1030	PART TIME EMPLOYEES	16,888.50	6,324.00	25,266.00	18,096.00	0.00	0	0
101-42300-1050	VACATION BUY BACK	3,178.76	0.00	1,443.99	141.64	3,300.00	3,300	3,300
101-42300-1210	PERA CONTRIBUTION	8,656.56	4,118.45	3,801.11	5,888.93	13,883.12	22,255	23,864
101-42300-1220	FICA & MEDICARE	9,175.02	5,465.34	8,555.72	8,993.64	8,819.11	11,136	11,778
101-42300-1300	HEALTH-DENTAL INS	20,488.36	17,179.13	22,747.38	23,081.87	32,537.91	37,990	43,789
101-42300-1313	LIFE INSURANCE	77.04	59.72	76.56	97.90	127.92	130	129
101-42300-1510	WORK COMP INSURANCE	342.06	0.00	0.00	0.00	0.00	1,930	2,519
101-42300-2000	OFFICE SUPPLIES	623.17	523.24	203.79	213.01	316.76	600	600
101-42300-2100	OPERATING SUPPLIES	1,529.30	550.27	537.88	570.97	1,633.25	2,200	3,500
101-42300-2120	FUEL-LUBRICANTS	1,392.88	1,180.29	883.14	1,397.83	1,651.50	2,500	2,500
101-42300-2200	REPAIRS & MAINTENANCE	1,031.72	370.43	374.98	107.49	3,585.89	2,000	2,250
101-42300-3210	CELL TELEPHONE	1,313.51	706.10	516.04	588.07	1,126.61	2,000	1,500
101-42300-3310	TRAVEL EXPENSE	102.71	30.28	41.40	0.00	16.38	300	250
101-42300-4000	CONTRACTUAL SERVICES	0.00	122,834.26	11,437.84	0.00	0.00	3,000	1,500
101-42300-4300	CONFERENCE & SCHOOLS	1,082.07	2,236.36	1,038.83	1,550.00	305.00	2,600	2,600
101-42300-4330	DUES & SUBSCRIPTIONS	2,590.00	3,058.46	2,190.00	2,500.00	2,235.00	5,085	5,085
101-42300-5000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0	0
TOTAL CODE ENFORCEMENT		174,144.73	234,191.96	166,669.38	188,365.81	258,430.18	296,962	318,367

2024 BUDGET BREAKDOWN OF EXPENDITURES:

<u>CODE ENFORCEMENT-42300</u>		2022 ACTUAL	2023 BUDGET	2024 BUDGET
1010	SALARIES	\$ 188,891.73	\$ 199,936	\$ 213,203
	a) 100% Building Official & Code Enforcement Of	\$ 104,398		
	b) 100% Code Enforcement Inspector	\$ 77,182		
	b) 50% Receptionist	\$ 31,623		
1040	TEMPORARY SALARY	\$ -	\$ -	\$ -
	Seasonal - NA	\$ -		
1050	VACATION BUY BACK	\$ -	\$ 3,300	\$ 3,300
1210	PERA EMPLOYER CONTRIBUTION	\$ 13,883.12	\$ 22,255	\$ 23,864
	a) PNF 17.70%	\$ 77,182	\$ 13,662	
	b) Coordinated 7.5%	\$ 136,021	\$ 10,202	
1220	FICA & MEDICARE EMPLOYER CONTRIBUTION	\$ 8,819.11	\$ 11,136	\$ 11,778
	a) FICA 6.2%	\$ 139,321	\$ 8,638	
	b) Medicare 1.45%	\$ 216,503	\$ 3,140	
1300	HEALTH & DENTAL INSURANCE/H.S.A	\$ 32,537.91	\$ 37,990	\$ 43,789
1313	PRUDENTIAL LIFE INSURANCE	\$ 127.92	\$ 130	\$ 129
1510	WORKER'S COMPENSATION	\$ -	\$ 1,930	\$ 2,519
	a) Premium	\$ 1,519		
	b) Deductible	\$ 1,000		
2000	OFFICE SUPPLIES	\$ 316.76	\$ 600	\$ 600
2100	OPERATING SUPPLIES	\$ 1,633.25	\$ 2,200	\$ 3,500
	a) Printed Forms - Permits	\$ 600		
	b) Business Cards	\$ 500		
	c) Identification Attire	\$ 1,000		
	d) Code Books & Publications	\$ 900		
	e) Annual Charge for Color Copies	\$ 500		
2120	MOTOR FUELS	\$ 1,651.50	\$ 2,500	\$ 2,500
2200	REPAIR & MAINTENANCE	\$ 3,585.89	\$ 2,000	\$ 2,250
	a) Vehicle Repair & Maint.			
3210	CELL PHONE	\$ 1,126.61	\$ 2,000	\$ 1,500
3310	TRAVEL EXPENSES	\$ 16.38	\$ 300	\$ 250
4000	CONTRACTUAL SERVICES	\$ -	\$ 3,000	\$ 1,500
	a) City of Mounds View			

2024 BUDGET BREAKDOWN OF EXPENDITURES:

CODE ENFORCEMENT-42300 (CON'T)

4300 CONFERENCES & SCHOOLS

- a) Annual Bldg. Offical State Conference \$ 2,200
- b) Fire Marshall Training \$ 100
- c) M.A.H.C.O. \$ 100
- d) M.B.P.T.A. \$ 200

4330 DUES & SUBSCRIPTIONS

- a) ICC Membership \$ 160
- b) 10,000 Lakes Membership \$ 150
- c) Fire Marshalls Assn \$ 200
- d) M.A.H.C.O. \$ 100
- e) BS&A Annual Subscription \$ 4,325
- f) M.B.P.T.A. \$ 150

	2022 ACTUAL	2023 BUDGET	2024 BUDGET
	\$ 305.00	\$ 2,600	\$ 2,600
	\$ 2,235.00	\$ 5,085	\$ 5,085
<u>TOTAL CODE ENFORCEMENT</u>	\$ 255,130.18	\$ 296,962	318,367

GENERAL FUND-STREET DEPARTMENT ACCT #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101-43000-1010	FULL TIME EMPLOYEES	136,996.63	138,617.20	149,553.45	136,925.68	161,820.58	156,116	175,108
101-43000-1013	OVERTIME	3,691.93	4,858.29	3,276.64	2,394.78	5,841.36	8,862	9,218
101-43000-1020	ON-CALL SALARIES	1,686.52	934.04	3,590.19	1,396.46	4,951.19	4,052	4,214
101-43000-1050	VACATION BUY BACK	1,462.34	1,408.61	2,226.72	1,654.21	1,575.93	1,900	1,900
101-43000-1210	PERA CONTRIBUTION	10,661.68	11,050.47	11,941.63	11,499.36	12,865.43	12,678	14,141
101-43000-1220	FICA & MEDICARE	10,718.81	11,149.13	12,098.73	11,547.19	12,655.35	13,077	14,570
101-43000-1300	HEALTH-DENTAL INS	20,903.94	22,909.74	23,615.04	24,816.40	27,557.23	24,039	25,611
101-43000-1313	LIFE INSURANCE	106.31	106.35	106.40	106.32	112.43	105	105
101-43000-1510	WORK COMP INSURANCE	11,311.52	14,857.50	7,303.12	8,288.27	7,519.87	13,813	14,797
101-43000-2100	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	43.42	0	0
101-43000-2120	FUEL-LUBRICANTS	16,030.39	16,047.47	10,345.51	203.73	19,994.41	18,000	18,000
101-43000-2150	SHOP MATERIALS	2,001.49	3,672.28	2,603.61	13,202.78	3,118.17	3,500	5,000
101-43000-2200	REPAIR & MAINTENANCE	4,490.68	9,174.48	4,323.41	1,277.70	2,619.82	7,500	8,500
101-43000-2210	EQUIPMENT PARTS	8,351.36	12,193.76	7,225.01	12,828.87	12,426.28	8,500	10,000
101-43000-2221	TIRES	0.00	0.00	207.92	8,026.19	371.40	1,000	1,500
101-43000-2224	STREET MAINT SUPPLY	520.85	0.00	0.00	10,797.97	0.00	3,000	3,000
101-43000-2226	SIGNS & STRIPING	4,731.69	6,092.80	5,190.14	5,861.75	10,521.21	7,500	9,000
101-43000-2280	UNIFORM ALLOWANCE	875.00	1,113.40	1,196.00	1,196.00	1,581.25	1,300	1,723
101-43000-3210	CELL TELEPHONE	224.94	198.47	183.30	189.67	227.93	370	370
101-43000-4000	CONTRACTUAL SERVICES	1,720.64	738.95	1,529.30	26.40	210.00	1,040	1,040
101-43000-4300	CONFERENCE & SCHOOLS	1,569.42	607.70	213.06	989.02	1,049.89	800	800
101-43000-4330	DUES & SUBSCRIPTIONS	109.57	103.13	165.67	67.18	69.38	220	220
101-43000-5000	CAPITAL OUTLAY	0.00	0.00	0.00	43.57	0.00	0	0
101-43000-7000	TRANSFER OUT	1,600.00	1,600.00	2,000.00	2,000.00	3,000.00	20,000	50,000
TOTAL STREET DEPARTMENT		239,765.71	257,433.77	248,894.85	255,339.50	290,132.53	307,372	368,817

2024 BUDGET BREAKDOWN OF EXPENDITURES:

		2022	2023	2024
		ACTUAL	BUDGET	BUDGET
<u>STREETS-43000</u>				
1010	SALARIES	\$ 161,820.58	156,116	175,108
	a) 1 - 100%	\$ 79,884		
	b) 3 - 25%	\$ 56,769		
	c) 28% of Director	\$ 34,815		
	d) Certification Pay	\$ 3,640		
1013	OVERTIME	\$ 5,841.36	8,862	9,218
	a) 175 hrs			
1020	ON-CALL SALARIES	\$ 4,951.19	4,052	4,214
	a) 80 hrs			
1050	VACATION BUY BACK	\$ 1,575.93	1,900	1,900
1210	PERA EMPLOYER CONTRIBUTION	\$ 12,865.43	12,678	14,141
	a) Coordinated 7.5% \$ 188,540			
1220	FICA & MEDICARE EMPLOYER CONTRIBUTION	\$ 12,655.35	13,077	14,570
	a) FICA 6.2% \$ 190,440	\$ 11,808		
	b) Medicare 1.45% \$ 190,440	\$ 2,762		
1300	HEALTH & DENTAL INSURANCE/H.S.A	\$ 27,557.23	24,039	25,611
1313	PRUDENTIAL LIFE INSURANCE	\$ 112.43	105	105
1510	WORKER'S COMPENSATION	\$ 7,519.87	13,813	14,797
	a) Premium	\$ 13,797		
	b) Deductible	\$ 1,000		
2100	OPERATING SUPPLIES	\$ 43.42	0	0
2120	MOTOR FUELS & LUBRICANTS	\$ 19,994.41	18,000	18,000
2150	SHOP MATERIALS	\$ 3,118.17	3,500	5,000
2200	REPAIR, MAINTENANCE & SUPPLIES	\$ 2,619.82	7,500	8,500
2210	EQUIPMENT PARTS	\$ 12,426.28	8,500	10,000
2221	TIRES	\$ 371.40	1,000	1,500
2224	STREET MAINTENANCE MATERIALS	\$ -	3,000	3,000
	a) Asphalt			
2226	SIGNS & STRIPING	\$ 10,521.21	7,500	9,000
	a) Crosswalks			
	b) Curbs			

2024 BUDGET BREAKDOWN OF EXPENDITURES:

<u>STREETS-43000 (CON'T)</u>		2022	2023	2024
		ACTUAL	BUDGET	BUDGET
2280	UNIFORMS	\$ 1,581.25	1,300	1,723
	a) Uniforms Allowance per contract	\$ 1,523		
	b) T-Shirts	\$ 200		
3210	CELL PHONE	\$ 227.93	370	370
4000	CONTRACTUAL SERVICES	\$ 210.00	1,040	1,040
	a) Safety Consultant	\$ 640		
	b) Random Drug Testing & Annual Fee	\$ 400		
4300	CONFERENCES & SCHOOLS	\$ 1,049.87	800	800
	a) Safety Training	\$ 500		
	b) A.P.W.A. St. Cloud	\$ 300		
4330	DUES & SUBSCRIPTIONS	\$ 69.38	220	220
	a) American Public Works Assn.	\$ 200		
	b) Regional Mutual Aid Dues	\$ 10		
	c) Wells Fargo Credit Card	\$ 10		
5000	CAPITAL OUTLAY	\$ -	0	0
7000	TRANSFER OUT	\$ 3,000.00	20,000	50,000
	a) Forestry (Fund 251)	\$ 50,000		
<u>TOTAL STREETS DEPARTMENT</u>		\$ 290,132.51	\$ 307,372	368,817

GENERAL FUND-RECREATION		2018	2019	2020	2021	2022	2023	2024
ACCT #	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
101-45100-1010	FULL TIME EMPLOYEES	230,379.42	210,793.38	192,141.38	196,048.16	242,722.90	262,402	284,923
101-45100-1040	TEMPORARY EMPLOYEES	9,329.25	23,276.37	5,363.89	20,106.98	15,640.49	26,590	30,645
101-45100-1050	VACATION BUY BACK	2,771.42	2,366.40	2,102.75	1,617.34	1,744.70	3,000	3,000
101-45100-1210	PERA CONTRIBUTION	16,977.65	15,809.60	14,830.01	14,703.43	17,941.29	19,681	21,370
101-45100-1220	FICA & MEDICARE	17,828.71	17,690.89	15,388.56	15,789.65	18,853.54	22,338	24,372
101-45100-1300	HEALTH-DENTAL INS	36,856.29	36,095.54	31,817.38	34,981.84	36,791.62	41,041	45,934
101-45100-1313	LIFE INSURANCE	174.48	172.62	163.02	150.34	150.25	155	155
101-45100-1510	WORKERS COMP INSURANCE	853.43	0.00	0.00	14.66	0.00	5,075	17,903
101-45100-2000	OFFICE SUPPLIES	2,338.91	2,504.45	1,358.97	2,157.00	6,182.14	2,161	2,261
101-45100-2220	POSTAGE	11,004.18	10,825.76	4,734.69	11,955.56	7,893.23	13,581	13,710
101-45100-2290	RECREATION EQUIP-SUPPLIES	2,612.13	3,441.55	492.19	2,403.47	1,168.13	2,900	3,000
101-45100-3310	TRAVEL EXPENSE	1,071.49	323.52	0.00	653.71	707.01	1,000	1,000
101-45100-3410	EMPLOYMENT ADVERTISING	0.00	0.00	0.00	0.00	407.40	50	50
101-45100-3500	PRINTING & PUBLISHING	13,716.08	12,663.96	5,441.17	14,646.46	14,910.82	22,700	22,700
101-45100-4300	CONFERENCE & SCHOOLS	1,006.30	825.00	350.00	960.00	828.26	1,400	1,550
101-45100-4330	DUES & SUBSCRIPTIONS	575.00	890.00	627.65	404.93	279.93	630	680
101-45200-5000	CAPITAL OUTLAY	0.00	0.00	139.96	0.00	0.00	0	0
TOTAL RECREATION DEPARTMENT		347,494.74	337,679.04	274,951.62	316,593.53	366,221.71	424,704	473,253

2024 BUDGET BREAKDOWN OF EXPENDITURES:

			2022	2023	2024
			ACTUAL	BUDGET	BUDGET
1010	SALARIES		\$ 242,722.90	\$ 262,402	\$ 284,923
1040	TEMPORARY SALARIES	<i>(Salary Range \$19-\$25/hr)</i>	\$ 15,640.49	\$ 26,590	\$ 30,645
	a) 3 Playground Leaders	\$23 x 320 hrs x 3 = \$22,080			
	b) Rink Attendants	\$16 x 250 hrs = \$4,000			
	c) Field Attendants	\$14 x 110 hrs = \$1,540			
	d) Softball Umpires	\$27.50 x 110 hrs = \$3,025			
1050	VACATION BUY BACK		\$ 1,744.70	\$ 3,000	\$ 3,000
1210	PERA EMPLOYER CONTRIBUTION		\$ 17,941.29	\$ 19,681	\$ 21,370
	a) Coordinated 7.5%	\$ 284,923		\$ 21,370	
1220	FICA & MEDICARE EMPLOYER CONTRIBUTION		\$ 18,853.54	\$ 22,338	\$ 24,372
	a) FICA 6.2%	\$ 318,568		\$ 19,752	
	b) Medicare 1.45%	\$ 318,568		\$ 4,620	
1300	HEALTH & DENTAL INSURANCE/H.S.A		\$ 36,791.62	\$ 41,041	\$ 45,934
1313	PRUDENTIAL LIFE INSURANCE		\$ 150.25	\$ 155	\$ 155
1510	WORKER'S COMPENSATION		\$ -	\$ 5,075	\$ 17,903
	a) Premium	\$ 16,903			
	b) Deductible	\$ 1,000			
2000	OFFICE SUPPLIES		\$ 6,182.14	\$ 2,161	\$ 2,261
	a) Office Supplies	\$ 789			
	b) Woven Envelopes/Stationary Shells	\$ 372			
	c) Ink Cartridges, Toner	\$ 1,100			
2220	POSTAGE		\$ 7,893.23	\$ 13,581	\$ 13,710
	a) Recreation Brochure Mailing (2,300x3)	\$ 10,960			
	b) Miscellaneous Mailings	\$ 2,750			
2290	EQUIPMENT SUPPLIES		\$ 1,168.13	\$ 2,900	\$ 3,000
	a) Playground Supplies (Bats,Balls,Games)	\$ 564			
	b) Youth Program Supplies	\$ 1,036			
	c) Seniors Program	\$ 1,400			
3310	TRAVEL EXPENSE		\$ 707.01	\$ 1,000	\$ 1,000
3410	EMPLOYMENT ADVERTISING		\$ 407.40	\$ 50	\$ 50

2024 BUDGET BREAKDOWN OF EXPENDITURES:**RECREATION-45100 (CON'T)**

		2022	2023	2024
		ACTUAL	BUDGET	BUDGET
3500	PRINTING & PUBLISHING	\$ 14,910.82	\$ 22,700	\$ 22,700
	a) Winter Program Brochure	\$ 6,425		
	b) Fall Program Brochure	\$ 4,422		
	c) 8 page mid fall early winter	\$ 2,878		
	d) Spring/Summer Brochure (8 page)	\$ 2,878		
	e) Paper, ink & stencils for all flyers	\$ 1,857		
	f) New Journeys quarterly newsletter	\$ 4,240		
4300	CONFERENCES & SCHOOLS	\$ 828.26	\$ 1,400	\$ 1,550
	a) M.R.P.A. Annual Conference	\$ 1,400		
	b) M.R.P.A., LMC Workshops	\$ 150		
4330	DUES & SUBSCRIPTIONS	\$ 279.93	\$ 630	\$ 680
	a) M.R.P.A.	\$ 350		
	b) Sam's Club	\$ 120		
	c) Wells Fargo Credit Card	\$ 20		
	d) M.A.S.S.	\$ 15		
	e) National P.P.A.	\$ 175		
5000	CAPITAL OUTLAY	\$ -	\$ -	\$ -
<u>TOTAL RECREATION DEPARTMENT</u>		\$ 366,221.71	\$ 424,704	473,253

GENERAL FUND-PARKS DEPARTMENT		2018	2019	2020	2021	2022	2023	2024
ACCT #	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
101-45200-1010	FULL TIME EMPLOYEES	144,839.66	149,935.95	160,934.58	160,461.45	165,055.78	164,796	180,012
101-45200-1013	OVERTIME	6,987.23	7,658.23	2,878.48	1,013.04	3,838.09	8,862	9,218
101-45200-1020	ON-CALL SALARIES	989.18	497.16	1,223.89	421.54	533.18	4,052	4,214
101-45200-1040	TEMPORARY EMPLOYEES	20,245.63	32,545.63	6,914.25	30,416.25	27,704.05	35,000	35,000
101-45200-1050	VACATION BUY BACK	2,759.94	2,686.51	2,982.53	3,072.01	3,056.33	3,000	3,000
101-45200-1210	PERA CONTRIBUTION	11,351.93	11,739.64	12,344.95	12,022.46	12,596.85	13,329	14,509
101-45200-1220	FICA & MEDICARE	13,134.71	14,496.68	13,162.83	14,585.87	14,814.39	16,503	17,706
101-45200-1300	HEALTH-DENTAL INS	22,300.10	24,221.84	23,958.36	24,595.82	25,442.94	24,497	26,096
101-45200-1313	LIFE INSURANCE	107.03	107.03	107.00	107.04	104.84	105	105
101-45200-1510	WORK COMP INSURANCE	13,354.85	7,895.00	5,052.50	7,858.80	7,519.87	14,253	14,730
101-45200-2100	OPERATING SUPPLIES	408.00	1,237.14	2,085.92	246.91	659.47	1,000	1,000
101-45200-2120	FUEL-LUBRICANTS	15,101.72	15,168.57	9,646.63	12,328.18	18,893.33	16,500	16,500
101-45200-2200	REPAIR & MAINTENANCE	11,458.71	5,041.42	9,343.17	16,979.82	30,619.83	25,300	25,300
101-45200-2210	EQUIPMENT PARTS	4,540.41	2,808.24	2,716.21	6,172.97	3,174.50	5,500	6,000
101-45200-2221	TIRES	396.94	229.68	283.61	719.02	705.48	800	1,000
101-45200-2225	LANDSCAPING MATERIAL	7,221.99	7,427.84	5,968.56	8,827.01	7,536.59	15,852	15,852
101-45200-2280	UNIFORM ALLOWANCE	875.00	1,113.40	1,196.00	1,196.00	1,268.75	1,200	1,922
101-45200-2290	RECR EQUIP SUPPLIES	848.52	844.08	1,967.59	503.84	3,773.60	4,300	6,600
101-45200-3210	CELL PHONE	487.67	510.09	516.04	518.77	544.53	500	500
101-45200-3810	ELECTRIC UTILITIES	4,175.07	4,455.08	4,176.13	4,375.75	5,360.39	5,000	5,500
101-45200-3830	GAS UTILITIES	3,117.92	3,208.13	2,885.53	3,102.97	6,694.17	4,200	5,000
101-45200-3841	RUBBISH REMOVAL	263.87	263.87	263.90	263.90	263.90	500	1,000
101-45200-4190	SATELLITE RENTAL	1,466.14	1,511.28	889.44	1,850.00	1,905.29	1,944	1,998
101-45200-4300	CONFERENCE & SCHOOLS	452.50	450.00	1,170.00	1,875.00	0.00	2,500	2,500
101-45200-4330	DUES & SUBSCRIPTIONS	61.25	63.12	0.00	67.19	69.37	67	88
101-45200-4500	CONTRACTUAL SERVICES	1,370.64	724.45	810.55	721.40	740.00	880	1,780
101-45200-4901	LAKESIDE PARK	11,500.00	11,500.00	11,500.00	6,224.00	11,500.00	12,500	12,500
101-45200-5000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0	0
TOTAL PARKS DEPARTMENT		299,816.61	308,340.06	284,978.65	320,527.01	354,376	382,940	409,630

2024 BUDGET BREAKDOWN OF EXPENDITURES:

<u>PARKS-45200</u>		2022	2023	2024
		ACTUAL	BUDGET	BUDGET
1010	SALARIES	\$ 165,055.78	\$ 164,796	\$ 180,012
	a) 1 - 100% (Lead Worker)	\$ 84,788		
	b) 3 - 25%	\$ 56,769		
	c) 28% of Director	\$ 34,815		
	d) Certification Pay	\$ 3,640		
1013	OVERTIME	\$ 3,838.09	\$ 8,862	\$ 9,218
	a) 175 hrs			
1020	ON-CALL SALARIES	\$ 533.18	\$ 4,052	\$ 4,214
	a) 80 hrs			
1040	TEMPORARY SALARIES	\$ 27,704.05	\$ 35,000	\$ 35,000
1050	VACATION BUY BACK	\$ 3,056.33	\$ 3,000	\$ 3,000
1210	PERA EMPLOYER CONTRIBUTION	\$ 12,596.85	\$ 13,329	\$ 14,509
	a) Coordinated 7.5% \$ 193,444			
1220	FICA & MEDICARE EMPLOYER CONTRIBUTION	\$ 14,814.39	\$ 16,503	\$ 17,706
	a) FICA 6.2% \$ 231,444	\$ 14,350		
	b) Medicare 1.45% \$ 231,444	\$ 3,356		
1300	HEALTH & DENTAL INSURANCE/H.S.A	\$ 25,442.94	\$ 24,497	\$ 26,096
1313	PRUDENTIAL LIFE INSURANCE	\$ 104.84	\$ 105	\$ 105
1510	WORKER'S COMPENSATION	\$ 7,519.87	\$ 14,253	\$ 14,730
	a) Premium	\$ 13,730		
	b) Deductible	\$ 1,000		
2100	OPERATING SUPPLIES	\$ 659.47	\$ 1,000	\$ 1,000
	a) Park Building Supplies			
	1) Rags			
	2) Cleaning Supplies			
	3) Paper Products			
	4) Shovels/Rakes			
2120	MOTOR FUELS & LUBRICANTS	\$ 18,893.33	\$ 16,500	\$ 16,500

2024 BUDGET BREAKDOWN OF EXPENDITURES:

		2022	2023	2024
		ACTUAL	BUDGET	BUDGET
<u>PARKS-45200 (CON'T)</u>				
2200	REPAIRS & MAINTENANCE	\$ 30,619.83	\$ 25,300	\$ 25,300
	a) Paint	\$ 800		
	b) Hardware	\$ 1,300		
	c) Lumber	\$ 1,300		
	d) Electrical	\$ 700		
	e) Irrigation System	\$ -		
	f) Triangle Park Fountain	\$ 1,000		
	g) Auto Repairs	\$ 1,000		
	h) Terrace Park Court Rehab	\$ 18,500		
	i) Miscellaneous	\$ 700		
2210	EQUIPMENT PARTS	\$ 3,174.50	\$ 5,500	\$ 6,000
2221	TIRES	\$ 705.48	\$ 800	\$ 1,000
2225	LANDSCAPE MATERIALS	\$ 7,536.59	\$ 15,852	\$ 15,852
	a) Fertilizer & Seed	\$ 3,000		
	b) Agriculture Lime	\$ 1,970		
	c) Line White Field Marking Paint	\$ 500		
	d) Safe Line for Lining Fields	\$ 400		
	e) Fibre for Playgrounds	\$ 3,982		
	f) Broadleaf Control	\$ 6,000		
2280	UNIFORMS	\$ 1,268.75	\$ 1,200	\$ 1,922
	a) Uniform Allowance per contract	\$ 1,522		
	b) T-Shirts	\$ 400		
2290	RECREATION EQUIPMENT SUPPLIES	\$ 3,773.60	\$ 4,300	\$ 6,600
	a) Replacement parts for Bleachers/ Benches/Tables	\$ 500		
	b) Volleyball, Hockey & Tennis Nets	\$ 500		
	c) Backstop Fencing	\$ 2,200		
	d) Playground Parts	\$ 3,400		
3210	LEAD WORKER'S CELL PHONE	\$ 544.53	\$ 500	\$ 500
3810	ELECTRIC SERVICE	\$ 5,360.39	\$ 5,000	\$ 5,500
	a) Warming House (Able Park) Skating Lights			
	b) Tennis & Ballfield Lights at Terrace Park			
	c) Triangle Park Water Fountain			
	d) 8463 Terrace Road			

2024 BUDGET BREAKDOWN OF EXPENDITURES:

PARKS-45200 (CON'T)

		2022	2023	2024
		ACTUAL	BUDGET	BUDGET
3830	GAS SERVICE			
	a) Able Park Building	\$ 6,694.17	\$ 4,200	\$ 5,000
	b) Terrace Park Building			
	c) Sanburnol Building (heat left on low to prevent damage)			
	d) 8463 Terrace Road			
3841	RUBBISH REMOVAL	\$ 263.90	\$ 500	\$ 1,000
	a) Removal	\$ 900		
	b) Solid Waste Mgmt Charge-Anoka Co	\$ 100		
4190	SATELLITE RENTAL	\$ 1,905.29	\$ 1,944	\$ 1,998
	a) 3 units @ \$74 x 4/mo.	\$ 888		
	b) 2 units @ \$74 x 6/mo.	\$ 888		
	c) 3 units @ \$74	\$ 222		
4300	CONFERENCES & SCHOOLS	\$ -	\$ 2,500	\$ 2,500
	a) Public Works Annual Conference	\$ 325		
	b) Ballfield Maintenance	\$ 100		
	c) Playground School	\$ 1,975		
	d) Minnesota Green Conference	\$ 100		
4330	DUES & SUBSCRIPTIONS	\$ 69.37	\$ 67	\$ 88
4500	CONTRACTUAL SERVICES	\$ 740.00	\$ 880	\$ 1,780
	a) Safety Consultant	\$ 640		
	b) Random Drug Testing	\$ 240		
	c) Able Park Building Alarm Inspection	\$ 900		
4901	LAKESIDE PARK EXPENSE	\$ 11,500.00	\$ 12,500	\$ 12,500
5000	CAPITAL OUTLAY			\$ -
<u>TOTAL PARKS DEPARTMENT</u>		\$ 354,375.52	\$ 382,940	\$ 409,630

2024 BUDGET BREAKDOWN OF EXPENDITURES:**101.45200.4901 LAKESIDE PARK**

		2022 ACTUAL	2023 BUDGET	2024 BUDGET
Salaries:			\$ 5,120	\$ 5,120
a) Maintenance Person:				
4 hrs/day x 80 days x \$16.00/hr	\$ 5,120			
FICA/Medicare	(.0765 x \$5,120)		\$ 392	\$ 392
Worker's Compensation			\$ 253	\$ 253
Operating Supplies:			\$ 2,500	\$ 2,500
a) Soap, toilet paper, garbage bags	\$ 240			
b) Ag lime for ballfield	\$ 200			
c) Aeration notice	\$ 60			
d) Volleyball net	\$ 90			
e) Broadleaf/Veg Control	\$ 500			
f) Fertilizer (50 bags) & seed	\$ 560			
g) Playground surface	\$ 850			
Electricity (Vandal lights, irrigation system & buildings)			\$ 1,300	\$ 1,300
Water/Sewer Service			\$ 2,400	\$ 2,400
Refuse Collection			\$ 75	\$ 75
Portable Restrooms			\$ 550	\$ 550
Maintenance Equipment Rental/Usage			\$ 5,276	\$ 5,276
Insurance			\$ 6,055	\$ 6,055
Equipment Repairs			\$ 1,154	\$ 1,154
a) Sprinkler system-expansion	\$ 600			
b) Drinking fountain	\$ 250			
c) Fencing	\$ 100			
d) Playground equipment	\$ 300			
e) Signs repairs	\$ 100			
f) Electricial	\$ 300			
g) Building and sidewalks	\$ 1,270			
<u>TOTAL LAKESIDE PARK BUDGET</u>		\$ 11,500.00	\$ 25,075	\$ 25,075
	<i>Less Park Rental Income & Investment Income</i>		\$ -	\$ -
			\$ 25,075	\$ 25,075
<u>Spring Lake Park Share</u>			\$ 12,537.50	\$ 12,538

GENERAL FUND-MISCELLANEOUS ACCT #	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101-49000-1300	HEALTH INSURANCE	887.04	1,604.54	1,124.29	680.88	435.68	800	800
101-49000-1313	COBRA-H.S.A. ADMIN FEES	0.00	0.00	220.32	30.08	0.00	8,400	0
101-49000-3600	INSURANCE	44,320.88	49,195.00	48,335.00	55,416.37	51,740.78	60,000	60,000
101-49000-4000	CONTRACTUAL SERVICES	5,228.00	1,650.00	2,464.00	19,989.66	0.00	10,000	10,000
101-49000-4389	CONTINGENCY	0.00	0.00	0.00	0.00	203.28	25,000	10,000
101-49000-4390	MISCELLANEOUS	1,888.10	898.16	988.90	835.56	1,842.07	10,000	10,000
101-49000-4420	SURCHARGES-PLBG	86.00	122.99	150.82	0.00	253.80	200	200
101-49000-4430	SURCHARGES-HTG	591.99	466.47	657.98	0.00	577.44	400	400
101-49000-4440	SURCHARGES-BLDG	7,046.54	6,133.73	7,163.84	0.00	6,229.94	5,000	5,000
101-49000-7000	PERM TRANSFERS OUT	155,000.00	425,000.00	585,000.00	402,000.00	155,000.00	127,500	127,500
TOTAL MISCELLANEOUS		215,048.55	485,070.89	646,105.15	478,952.55	216,282.99	247,300	223,900
<i>TOTAL GENERAL FUND BUDGET</i>		<u>4,112,159.40</u>	<u>4,569,720.68</u>	<u>4,358,969.59</u>	<u>4,624,930.44</u>	<u>4,595,165.57</u>	<u>5,040,507</u>	<u>5,341,466</u>

2024 BUDGET BREAKDOWN OF EXPENDITURES:

<u>MISCELLANEOUS-49000</u>		2022 ACTUAL	2023 BUDGET	2024 BUDGET
1300	HEALTH INSURANCE	\$ 435.68	\$ 800	\$ 800
1313	COBRA & H.S.A. ACCOUNT MANAGEMENT COST	\$ -	\$ 8,400	\$ -
3600	INSURANCE	\$ 51,740.78	\$ 60,000	\$ 60,000
	a) General Liability			
	b) Accident			
	c) Boards & Commissions			
	d) Auto			
4000	CONTRACTUAL SERVICE	\$ -	\$ 10,000	\$ 10,000
4389	CONTINGENCY	\$ 203.28	\$ 25,000	\$ 10,000
4390	MISCELLANEOUS	\$ 1,842.07	\$ 10,000	\$ 10,000
4420	PLUMBING SURCHARGE	\$ 253.80	\$ 200	\$ 200
4430	HEATING & AIR CONDITIONING SURCHARGES	\$ 577.44	\$ 400	\$ 400
4440	BUILDING SURCHARGES	\$ 6,229.94	\$ 5,000	\$ 5,000
7000	PERMANENT TRANSFERS	\$ 155,000.00	\$ 127,500	\$ 127,500
	a) Election Fund transfer	\$ 15,000		
	b) Severence Liability	\$ 25,000		
		(2020-\$20,000)		
		(2021-\$20,000)		
		(2022-\$25,000)		
		(2023-\$25,000)		
	c) Transfer (FD Debt - Station #3)	\$ 47,500		
	d) Transfer (Building Maintenance Fund)	\$ 40,000		
<u>TOTAL MISCELLANEOUS</u>		\$ 216,282.99	\$ 247,300	223,900
<u>TOTAL 2024 EXPENDITURES</u>		\$ 4,596,749.89	\$ 5,039,507	5,341,466

City of Spring Lake Park

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