



City Hall
19900 Nightingale Street NW
Oak Grove, Minnesota 55011
Main (763) 404-7000
Fax (763) 404-7001

Budget Memorandum

To: Mayor and City Council

From: Loren Wickham, City Administrator
Karri Thorsten, Consulting Finance Director

Date: September 9, 2024

RE: 2025 Preliminary Budget

The following is the 2025 preliminary budget based on Department Head recommendations and City Administrator adjustments.

Levy Summary

This memo contains information as well as additional information and analysis to assist the Council with discussions around the 2025 payable tax year and the 2025 budgets for all budgeted funds of the City of Oak Grove (City).

In prior years, the City has used preliminary tax capacity data from Anoka County based on the prior year's actual tax capacity to prepare the preliminary tax levy. Presented is the preliminary tax capacity data for the 2025 payable year, which is subject to change.

The Council and City Management note that as the City continues to grow, there will be increased demand placed on the City staff and resources to accommodate this growth. Therefore, the levy and tax rate may need to increase to sustain current levels of service. Costs related to wages and benefits, public safety, and street maintenance continue to rise.

The City's total net tax capacity for the years 2024 payable and estimated 2025 payable are \$15,755,655 and \$15,968,201, respectively. This results in an increase of \$212,546, or 1.35%, in tax capacity. The increase is attributable to residential homestead properties in new developments and an increase in assessed values of current residential properties.

To achieve the objectives of the Council, City Management proposes an increase to the City levy of \$636,233, or 16.89%, to balance the General fund budget, maintain capital improvements in capital funds and levy new debt for a new fire and city hall. The expected new debt service levy comprises \$838,000 or 19% of the total levy. Attached is the General Fund Budget Summary which reflects proposed changes along with the current tax rate and historical tax rates for the City. For reference, the 2024 tax rate was 22.27% and the 2025 proposed tax rate is estimated at 25.29%, resulting in a tax rate increase of 3.02% for the 2025 payable tax year. The tax rate changes are based on 2025 preliminary tax capacity information and are subject to change.

Levy Summary (continued)

Wages and Benefits

Changes to wages and benefits for the 2025 budget year are as follows:

- The preliminary budget includes a 3.5% cost of living increase and applicable steps in wages.
- City contributions for health insurance remain at 80% for single coverage and 70% for family coverage.

General Fund Revenues

- General fund property tax levy decreased 5.09%, or \$152,717 to \$2,847,779. This amount includes changes in the anticipated expenditures explained below under General Fund Expenditures. Additionally, a transfer from the Fire Equipment Acquisition fund is budgeted for use of the restricted fund balance for Public Safety Aid. These funds will be used to offset the increased expense of the police service contract with Anoka County to result in a overall decreased general fund levy.

General Fund Expenditures

Administration

- Department increased \$18,530 from 2024 due to wages and benefits increase.

Elections

- Elections decreased by \$10,780 due to 2025 not being an election year.
- Budgeting for ½ annual elections costs to avoid large budget changes.

Finance

- Finance increased due to additional professional service costs for HR/payroll software.

Legal

- Legal increased by \$12,000 due to additional code enforcement

Police Service

- Increase of \$106,825 over prior year budget due to an increase in the contract with Anoka County
- Actual increase from 2024 expenditures is 7%
- A transfer in of \$300,000 of public safety aid from the fire department acquisition fund to assist with this cost

Fire Management

- Increase due to wages and benefits and change in fire fighter pay grid length of service for each step
- Increase of \$70,000 noted in the budget to properly record pass through Fire State Aid to PERA. Offset by revenues.
- Increase of \$10,000 for various small operating equipment.

Public Works

- Increase of \$28,135 primarily due to increase in equipment and crack sealing costs.

Parks and Park Maintenance

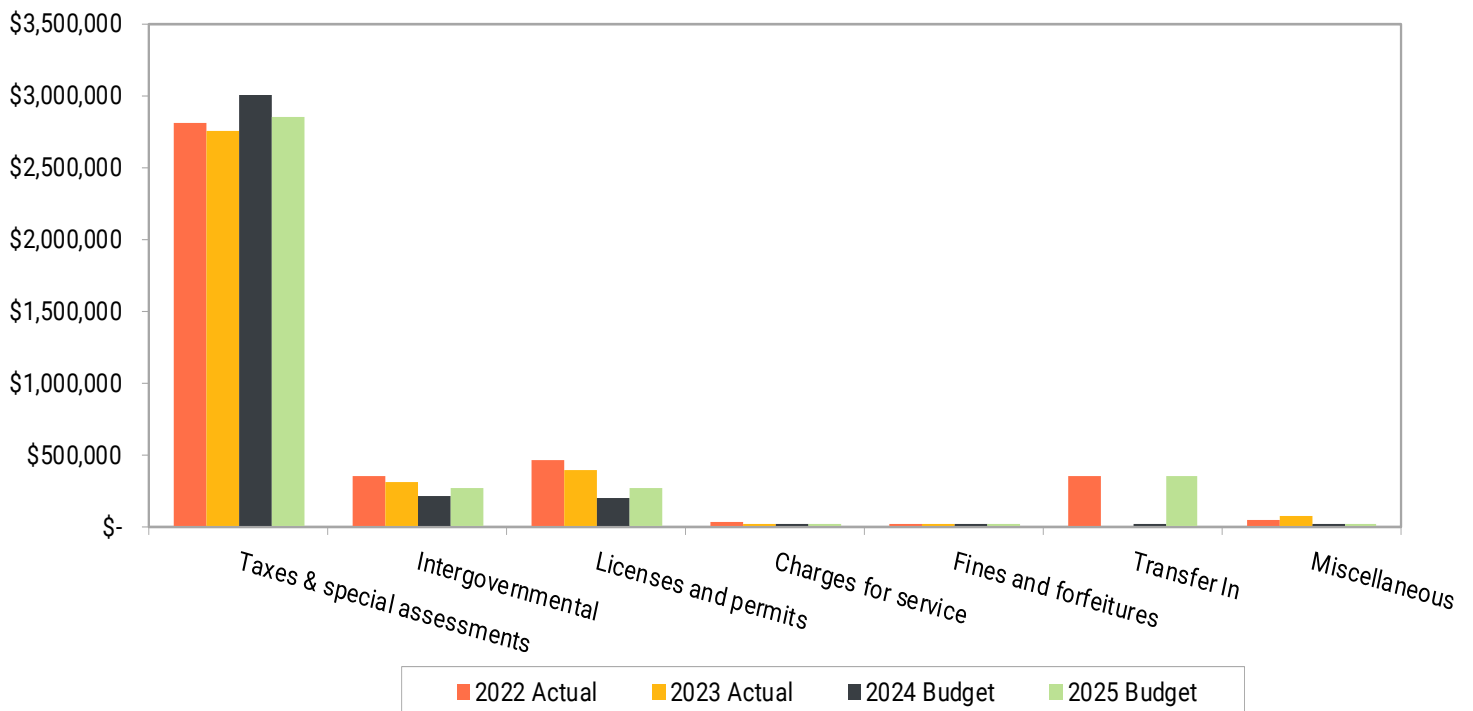
- Increase of \$12,925 primarily due to the increase in wages and the addition of controlled access to the parks

Summary of Revenue Trend

A summary of the 2022 and 2023 General Fund actual revenues as well as the 2024 and 2025 budgeted revenues are presented below with graphical analysis.

REVENUES	Actual	Actual	Budget	Preliminary	\$ Change	% Change
	2022	2023	2024	2025		
Taxes and special assessments	\$ 2,805,969	\$ 2,759,615	\$ 3,000,496	\$ 2,847,779	\$ (152,717)	-5.09 %
Intergovernmental	348,522	305,451	214,000	270,000	56,000	26.17 %
Licenses and permits - Business	18,725	14,873	14,975	14,475	(500)	-3.34 %
Licenses and permits - Nonbusiness	443,286	379,839	181,400	257,000	75,600	41.68 %
Charges for services	36,682	24,693	20,000	20,000	-	0.00 %
Fines and forfeitures	19,621	19,964	20,000	20,000	-	0.00 %
Miscellaneous	45,389	81,322	22,000	24,500	2,500	11.36 %
Transfer in	350,000	-	15,000	351,000	336,000	N/A %
TOTAL REVENUES	\$ 4,068,194	\$ 3,585,758	\$ 3,487,871	\$ 3,804,754	\$ 316,883	9.09 %

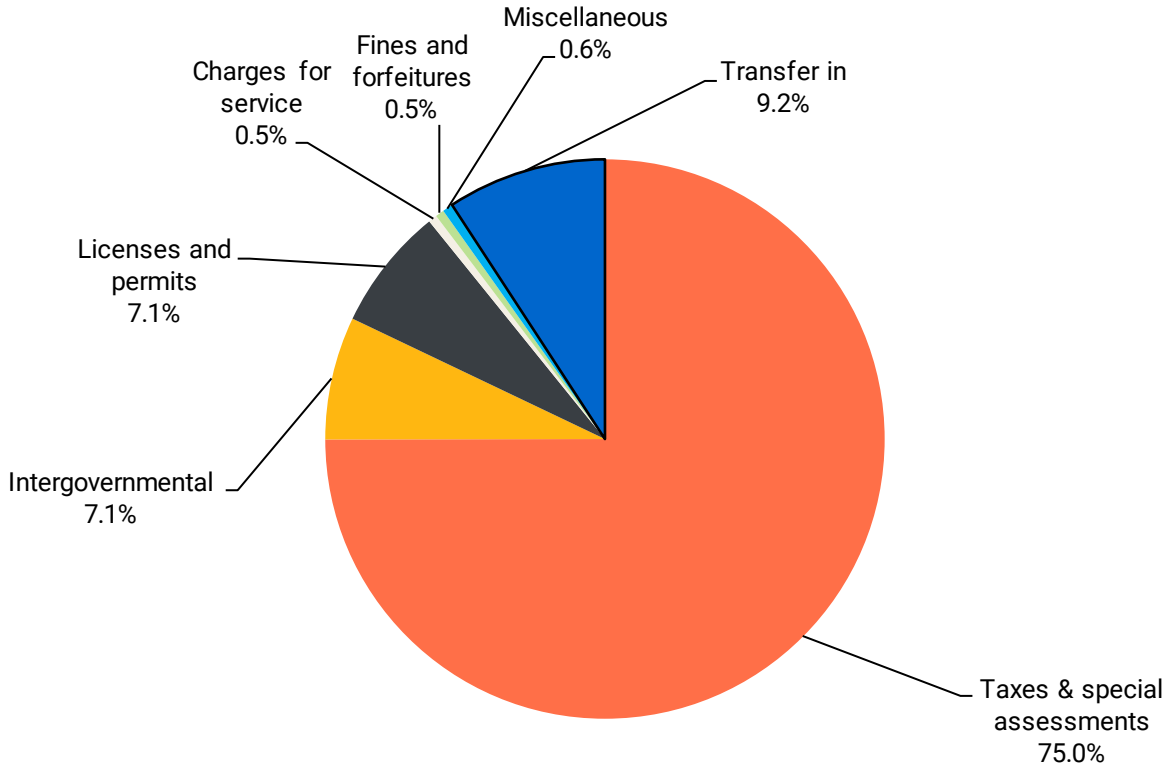
Revenue Trends



Summary of Revenue Trends – Continued

Below is a graph of the City's General fund revenues by source as a percentage of total 2025 budgeted revenues.

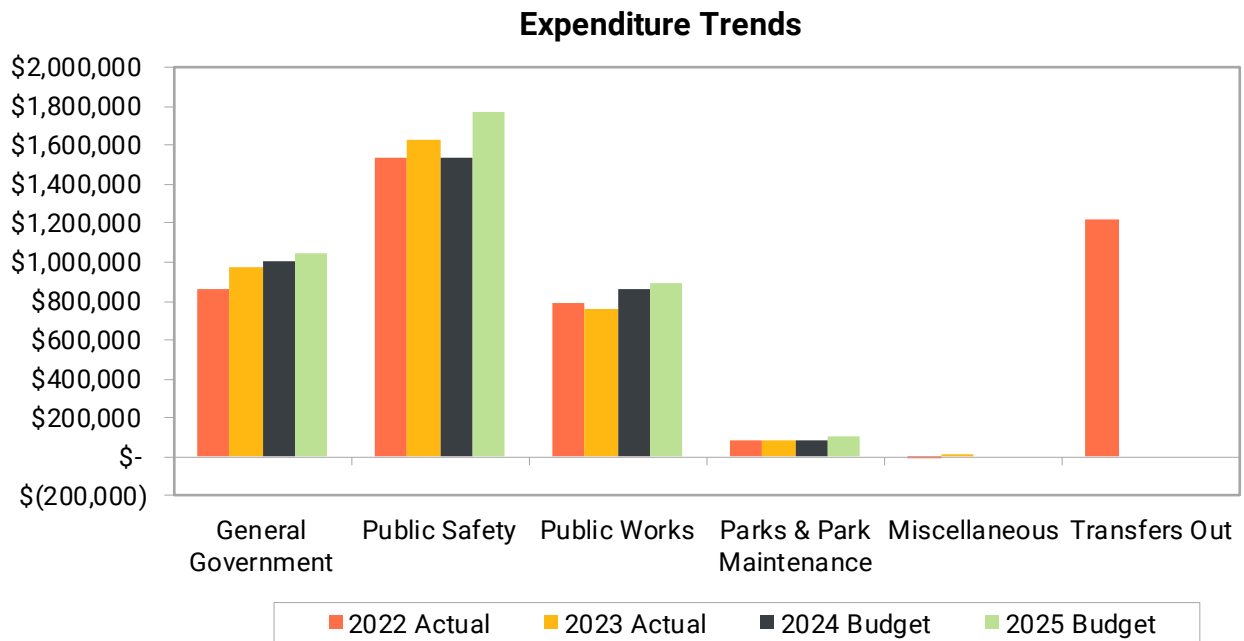
2025 Revenue Budget



Summary of Expenditure Trends

A summary of the 2022 and 2023 actual General fund expenditures by function as well as the 2024 and 2025 budgeted expenditures are presented below with a graphical analysis.

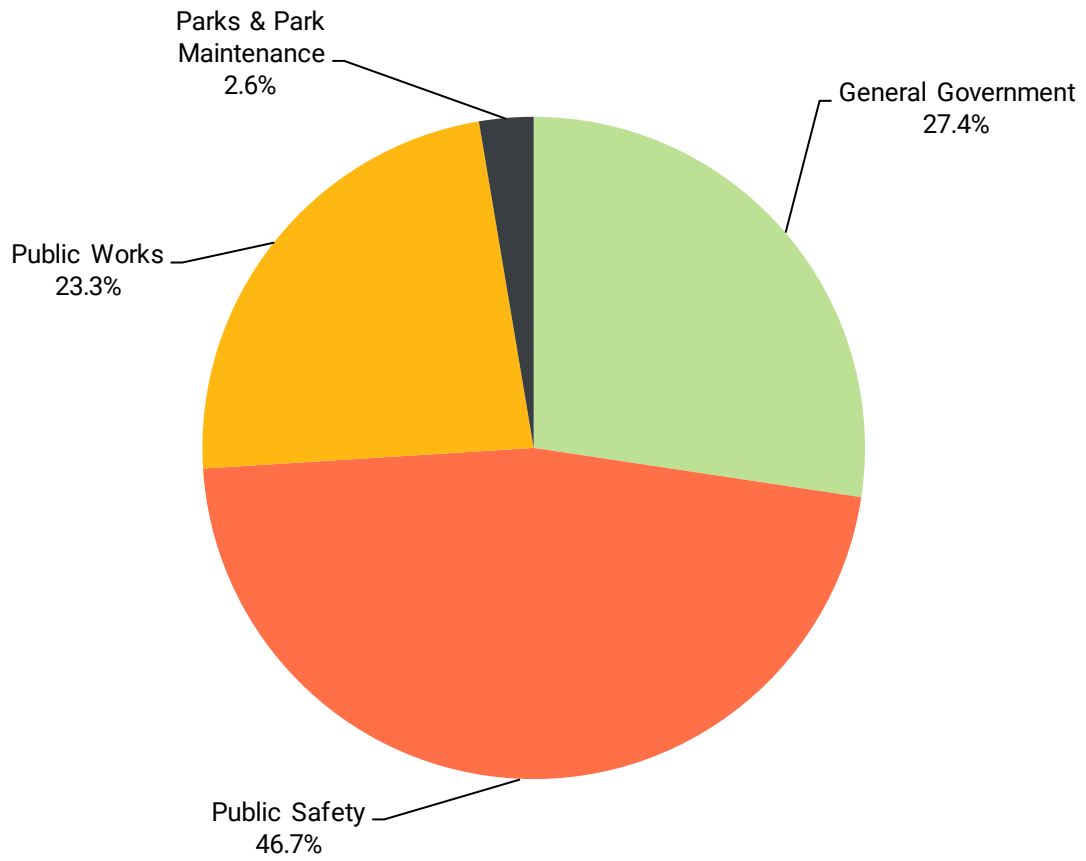
	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Percent Change
General Government	\$ 865,182	\$ 969,572	\$ 1,006,204	\$ 1,041,689	3.53%
Public Safety	1,534,484	1,631,256	1,531,845	1,774,106	15.81%
Public Works	791,851	763,915	862,021	888,233	3.04%
Parks & Park Maintenance	81,901	80,156	87,801	100,726	14.72%
Miscellaneous	(86)	552	-	-	0.00%
Transfers Out	1,223,233	-	-	-	0.00%
Total Expenditures	\$ 4,496,565	\$ 3,445,451	\$ 3,487,871	\$ 3,804,754	9.09%



Summary of Expenditure Trends – Continued

Below is a graph of the City's General fund expenditures by function as a percentage of total 2025 budgeted expenditures.

2025 Expenditure Budget



Summary of Expenditure Trends – Continued

Below is a more detailed breakdown of the City's General fund expenditures by department.

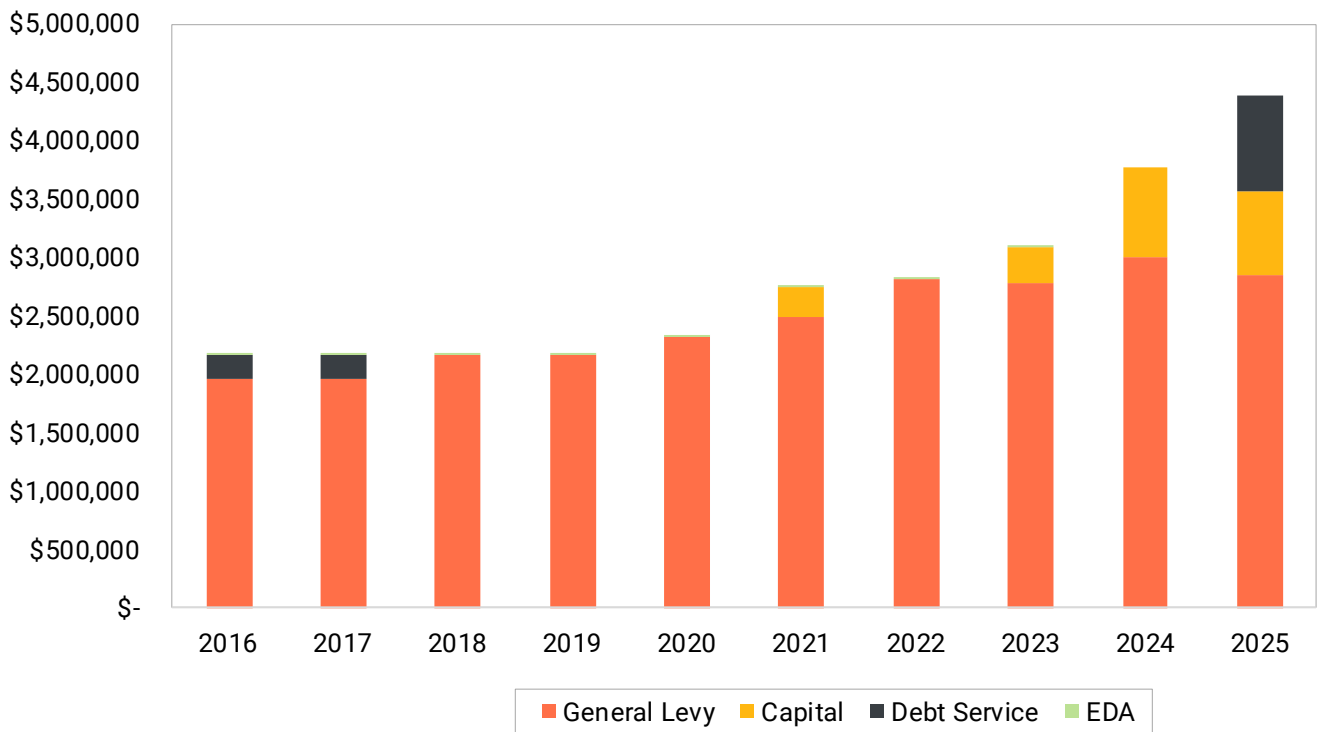
	Actual		Budget	Budget	Percent
	2022	2023	2024	2025	Change
Mayor and council	\$ 47,775	\$ 53,167	\$ 51,948	\$ 54,777	5.45%
Administration	350,209	338,366	411,739	430,269	4.50%
Elections	16,360	2,144	25,280	14,500	-42.64%
Finance	193,140	251,841	198,259	203,934	2.86%
Assessing	39,421	39,983	40,500	42,500	4.94%
Legal Services	62,940	70,913	60,000	72,000	20.00%
Planning and Zoning	27,555	69,370	63,261	64,209	1.50%
Computer Services	46,855	53,470	60,000	65,000	8.33%
Government Building and Grounds	80,927	90,318	95,217	94,500	-0.75%
Police Services	730,808	798,369	859,175	966,000	12.43%
Animal Control	1,297	1,338	2,000	2,000	0.00%
Fire Management	462,391	552,259	510,670	656,106	28.48%
Building Inspection	339,988	279,290	160,000	150,000	-6.25%
Public Works	669,137	624,591	709,208	737,343	3.97%
Watershed	13,121	14,458	13,245	15,031	13.48%
Ice & Snow Removal	96,806	98,534	119,568	115,859	-3.10%
Engineering	12,787	26,333	20,000	20,000	0.00%
Park and Park Maintenance	81,901	80,156	87,801	100,726	14.72%
Miscellaneous	(86)	552	-	-	0.00%
Transfer Out	1,223,233	-	-	-	0.00%
TOTAL EXPENDITURES	\$ 4,496,565	\$ 3,445,451	\$ 3,487,871	\$ 3,804,754	9.09%

Summary of Property Tax Levies

A summary of the 2024 levy and the 2025 proposed levy are presented below for comparison. The debt service levy is new in 2025 for the proposed new fire and city hall.

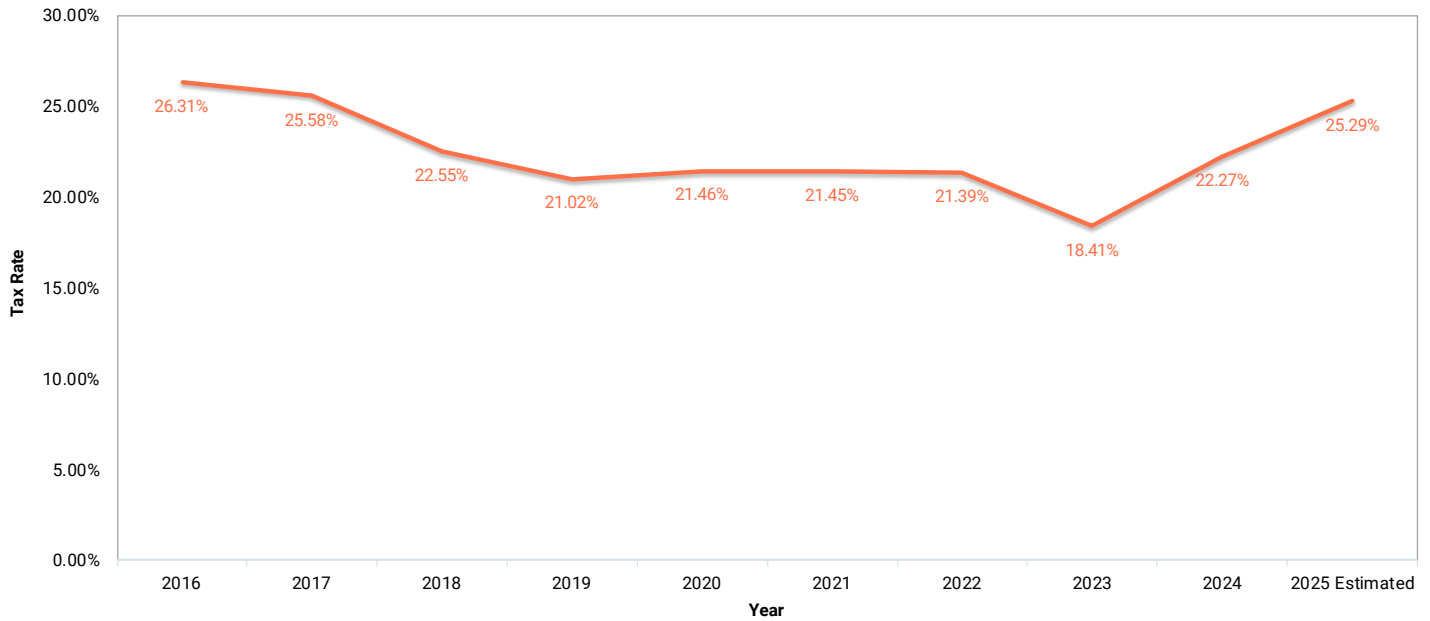
Fund	2023 Levy	2024 Levy	Proposed 2025 Levy	Increase (Decrease) from 2024	Percent Change from 2024
General Fund	\$ 2,789,474	\$ 3,000,496	\$ 2,847,779	\$ (152,717)	-5.09%
Capital Levies					
Road Improvement	250,000	551,050	400,000	(151,050)	-27.41%
Trail Maintenance	50,000	66,000	68,000	2,000	3.03%
Public Works Asset Acquisition	-	150,000	50,000	(100,000)	-66.67%
Fire Dept Asset Acquisition	-	-	200,000	200,000	100%
Debt Service	-	-	838,000	838,000	100%
Economic Development Authority	1,000	-	-	-	0%
Total	\$ 3,090,474	\$ 3,767,546	\$ 4,403,779	\$ 636,233	16.89%
Total City Levy (Excluding EDA)	\$ 3,089,474	\$ 3,767,546	\$ 4,403,779	\$ 636,233	16.89%

Ten years of historical levy trend data are presented below for comparison.



Summary of Property Tax Rates

Below is a summary of the City’s historical property tax rates from previous years as well as the preliminary tax rate for 2025 for comparison.



Summary of Impact on Homeowners

Below is a table indicating the impact to the average homeowner of the proposed levy.

Value of Home	2023 Actual	2024 Actual	2025 Estimated	\$ Increase / (decrease)	% Increase / (decrease)
\$ 250,000	460	557	632	76	13.56%
300,000	552	668	759	91	13.56%
350,000	644	780	885	106	13.56%
400,000	736	891	1,012	121	13.56%
403,159 **	742	898	1,020	122	13.56%
418,300 **	770	932	1,058	126	13.56%
419,650 *	772	935	1,061	127	13.56%
450,000	828	1,002	1,138	136	13.56%
500,000	920	1,114	1,265	151	13.56%
550,000	1,012	1,225	1,391	166	13.56%

- * Average Home Taxable Market Value - 2023
- ** Average Home Taxable Market Value - 2024
- ** Estimated Average Home Taxable Market Value - 2025

Notation: Does not include Market Value Exclusions.

The City continues to levy for capital outlay to properly support future expenditures. Capital Outlay funds projections are

		Projected 2025	Projected 2026	Projected 2027	Projected 2028
Fund	403 Road Improvement				
Revenues					
	Property Taxes	400,000	463,500	477,405	491,727
	TAA funding (new in 2024)	44,000	-	-	-
	State Grant-MSA Maintenance (Gas Tax)	200,000	200,000	200,000	200,000
	Special Assessments	15,000	15,000	15,000	15,000
	Interest & MVA	7,000	-	-	-
	Total	666,000	678,500	692,405	706,727
Expenses					
	Engineering/Street Improvement	721,000	721,000	721,000	721,000
	Total	721,000	721,000	721,000	721,000
	Cash Beginning	406,653	351,653	309,153	280,558
	Cash Ending	351,653	309,153	280,558	266,285

Fund	404 Trail Maintenance Fund				
Revenues					
	Property Taxes	68,000	68,000	68,000	68,000
	Total	68,000	68,000	68,000	68,000
Expenses					
	Capital Purchases	67,980	67,980	67,980	67,980
	Total	67,980	67,980	67,980	67,980
	Cash Beginning	-	20	40	60
	Cash Ending	20	40	60	80

Fund	411 Public Works Asset Acquisition				
Revenues					
	Property Taxes	50,000	150,000	50,000	50,000
	Total	50,000	150,000	50,000	50,000
Expenses					
	Capital Purchases	96,300	334,000	63,000	170,000
	Total	96,300	334,000	63,000	170,000
	Cash Beginning	663,249	616,949	432,949	419,949
	Cash Ending	616,949	432,949	419,949	299,949

Fund	412 Fire Equipment Acquisition				
Revenues					
	Property Taxes	200,000	460,000	100,000	200,000
	Total	200,000	460,000	100,000	200,000
Expenses					
	Capital Purchases	226,600	917,730	-	396,550
	Total	226,600	917,730	-	396,550
	Cash Beginning*	1,444,515	1,417,915	960,185	1,060,185
	Cash Ending	1,417,915	960,185	1,060,185	863,635

* Cash balance includes \$394,000 of restricted fund balance for Public Safety Aid.

Illustrated below.

The following financial reports are attached:

- Revenue Guideline for the City of Oak Grove
- Expenditure Guideline for the City of Oak Grove

CITY OF OAK GROVE

Abdo Revenue Guideline-General Fund Only

Account Descr	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget
101 GENERAL FUND				
R 101-31000 General Property Taxes	\$2,759,614.74	\$1,340,131.33	\$3,000,496.00	\$3,153,463.00
R 101-31040 Fiscal Disparities	\$0.00	\$0.00	\$0.00	\$0.00
R 101-32100 Business Licenses/Permits	\$198.00	\$0.00	\$0.00	\$0.00
R 101-32105 Conditional Use/Interim Use Pe	\$2,100.00	\$1,100.00	\$2,000.00	\$2,000.00
R 101-32106 Variances/Vacations	\$1,800.00	\$250.00	\$1,000.00	\$1,000.00
R 101-32107 Plat/Zone/Waiver/Subdivide	\$2,100.00	\$1,600.00	\$3,000.00	\$2,500.00
R 101-32110 Liquor Licenses	\$8,375.00	\$8,375.00	\$8,375.00	\$8,375.00
R 101-32120 Tobacco Licenses	\$300.00	\$700.00	\$600.00	\$600.00
R 101-32170 Field Party License	\$0.00	\$0.00	\$0.00	\$0.00
R 101-32180 Other Licenses/Permits	\$1,569.75	\$0.00	\$400.00	\$500.00
R 101-32210 Building Permits	\$257,322.00	\$118,653.89	\$120,000.00	\$180,000.00
R 101-32220 Admin Charge	\$3,437.87	\$4,853.96	\$2,000.00	\$3,000.00
R 101-32225 Plan Review Fees	\$91,662.49	\$44,056.89	\$50,000.00	\$60,000.00
R 101-32230 Septic System	\$13,330.00	\$3,065.00	\$1,000.00	\$5,000.00
R 101-32233 Septic Pumping Permits	\$0.00	\$0.00	\$0.00	\$0.00
R 101-32235 Right of Way Permits	\$11,817.00	\$5,690.00	\$7,500.00	\$8,000.00
R 101-32236 2nd Driveway Permit	\$700.00	\$400.00	\$500.00	\$500.00
R 101-33300 Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33401 Local Government Aid	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33402 MV Homestead and Ag Credit Aid	\$3,503.38	\$0.00	\$0.00	\$0.00
R 101-33418 Muni State Aid St Maintenance	\$200,714.00	\$108,831.50	\$200,000.00	\$200,000.00
R 101-33420 Fire State Aid	\$96,813.32	\$3,430.50	\$10,000.00	\$70,000.00
R 101-33430 Other State Grants and Aid	\$1,920.35	\$0.00	\$4,000.00	\$0.00
R 101-33620 County Grants/Aid	\$0.00	-\$927.20	\$0.00	\$0.00
R 101-33720 Other Local Grants/Aid	\$2,500.00	\$0.00	\$0.00	\$0.00
R 101-34105 Sale of Maps and Publications	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34110 Sale of Culvert/Mailboxes	\$24,693.16	\$11,319.22	\$20,000.00	\$20,000.00
R 101-35100 Fines and Forfeits	\$19,964.06	\$10,135.45	\$20,000.00	\$20,000.00
R 101-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36101 Special Assessment Prepays	\$0.00	\$6,425.00	\$0.00	\$0.00
R 101-36102 SA Penalties and Interest	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36200 Miscellaneous Revenues	\$758.78	\$15.00	\$2,000.00	\$500.00
R 101-36210 Interest Earnings	\$35,838.08	\$24,400.68	\$15,000.00	\$20,000.00
R 101-36211 Market Value Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36230 Contributions and Donations	\$550.00	\$0.00	\$0.00	\$0.00
R 101-36231 Fire Dept Donations	\$126.00	\$12,085.75	\$0.00	\$0.00
R 101-36240 Refunds and Reimbursements	\$4,355.85	\$0.00	\$5,000.00	\$4,000.00
R 101-38050 Cable Franchise Fees	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39101 Sales of General Fixed Assets	\$39,693.75	\$0.00	\$0.00	\$0.00
R 101-39200 Interfund Operating Transfers	\$0.00	\$88,059.00	\$15,000.00	\$25,000.00
R 101-39999 Prior Period Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
101 GENERAL FUND	\$3,585,757.58	\$1,792,650.97	\$3,487,871.00	\$3,784,438.00
	\$3,585,757.58	\$1,792,650.97	\$3,487,871.00	\$3,784,438.00

CITY OF OAK GROVE

Abdo Expenditure Guideline-General Fund Only

Account Descr	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget
101 GENERAL FUND				
41100 Mayor and Council				
E 101-41100-103 Part-Time Ees	\$28,027.27	\$14,750.10	\$28,450.00	\$28,450.00
E 101-41100-121 PERA	\$1,106.09	\$572.70	\$1,423.00	\$1,146.00
E 101-41100-122 FICA	\$1,737.54	\$914.43	\$1,764.00	\$1,764.00
E 101-41100-123 MEDICARE	\$406.23	\$213.79	\$413.00	\$413.00
E 101-41100-152 Worker s Comp Ins	\$119.04	\$115.97	\$148.00	\$54.00
E 101-41100-210 Operating/Office Supplies	\$421.84	\$40.00	\$250.00	\$250.00
E 101-41100-304 Legal Fees - Civil	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41100-331 Mileage/Parking	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41100-340 Advertising	\$500.00	\$0.00	\$0.00	\$0.00
E 101-41100-353 Newsletter	\$8,566.14	\$2,833.35	\$8,500.00	\$9,500.00
E 101-41100-410 Rentals/Leases	\$923.50	\$0.00	\$0.00	\$1,000.00
E 101-41100-430 Miscellaneous	\$276.84	\$226.80	\$0.00	\$200.00
E 101-41100-433 Dues and Subscriptions	\$10,346.44	\$7,305.31	\$11,000.00	\$11,000.00
E 101-41100-434 Conferences/Training	\$736.00	\$363.00	\$0.00	\$1,000.00
E 101-41100-490 Contributions/Donations	\$0.00	\$0.00	\$0.00	\$0.00
41100 Mayor and Council	\$53,166.93	\$27,335.45	\$51,948.00	\$54,777.00
41400 Administration				
E 101-41400-101 Full-Time Ees Regular	\$221,660.28	\$130,920.10	\$280,179.00	\$292,863.00
E 101-41400-102 Full-Time Ees Overtime	\$0.00	\$2,066.40	\$0.00	\$0.00
E 101-41400-103 Part-Time Ees	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41400-121 PERA	\$16,391.05	\$9,974.00	\$21,013.00	\$21,965.00
E 101-41400-122 FICA	\$12,003.46	\$7,444.62	\$17,371.00	\$18,159.00
E 101-41400-123 MEDICARE	\$2,807.31	\$1,741.11	\$4,063.00	\$4,247.00
E 101-41400-131 Employer Paid Health and Life	\$37,446.74	\$22,522.91	\$43,724.00	\$45,444.00
E 101-41400-152 Worker s Comp Ins	\$10,396.10	-\$39,989.39	\$2,129.00	\$1,904.00
E 101-41400-210 Operating/Office Supplies	\$1,939.11	\$1,876.53	\$3,000.00	\$3,000.00
E 101-41400-300 Professional Srvs	\$8,369.26	\$0.00	\$8,000.00	\$8,000.00
E 101-41400-308 Filing fees	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41400-321 Telephone	\$541.57	\$214.42	\$660.00	\$660.00
E 101-41400-322 Postage	\$620.85	\$402.80	\$500.00	\$600.00
E 101-41400-331 Mileage/Parking	\$347.78	\$0.00	\$1,000.00	\$1,000.00
E 101-41400-340 Advertising	\$1,181.70	\$497.74	\$0.00	\$0.00
E 101-41400-354 Printing/Publishing	\$622.57	\$112.87	\$500.00	\$700.00
E 101-41400-360 Insurance	\$21,465.55	\$23,446.02	\$22,050.00	\$24,477.00
E 101-41400-404 Repairs/Maint Equipment	\$2,370.61	\$983.83	\$1,500.00	\$2,500.00
E 101-41400-410 Rentals/Leases	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41400-430 Miscellaneous	-\$2,343.31	\$620.85	\$500.00	\$500.00
E 101-41400-433 Dues and Subscriptions	\$954.80	\$985.11	\$1,800.00	\$1,500.00
E 101-41400-434 Conferences/Training	\$1,302.52	\$771.76	\$3,000.00	\$2,000.00
E 101-41400-435 Property Taxes/Assmts	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41400-437 Gopher Feet	\$288.00	\$0.00	\$750.00	\$750.00
E 101-41400-438 Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41400-470 COVID Expense	\$0.00	\$0.00	\$0.00	\$0.00
41400 Administration	\$338,365.95	\$164,591.68	\$411,739.00	\$430,269.00
41410 Elections				
E 101-41410-101 Full-Time Ees Regular	\$0.00	\$0.00	\$325.00	\$12,000.00
E 101-41410-102 Full-Time Ees Overtime	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-103 Part-Time Ees	\$0.00	\$4,559.04	\$19,350.00	\$0.00
E 101-41410-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-122 FICA	\$0.00	\$0.00	\$1,220.00	\$0.00

Account Descr	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget
E 101-41410-123 MEDICARE	\$0.00	\$0.00	\$285.00	\$0.00
E 101-41410-131 Employer Paid Health and Life	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-152 Worker s Comp Ins	\$12.37	\$0.00	\$0.00	\$0.00
E 101-41410-210 Operating/Office Supplies	\$2,131.89	\$6.78	\$3,000.00	\$2,500.00
E 101-41410-300 Professional Svcs	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-331 Mileage/Parking	\$0.00	\$0.00	\$300.00	\$0.00
E 101-41410-354 Printing/Publishing	\$0.00	\$331.75	\$800.00	\$0.00
E 101-41410-410 Rentals/Leases	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-470 COVID Expense	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41410-570 Office Equip and Furnishings	\$0.00	\$0.00	\$0.00	\$0.00
41410 Elections	\$2,144.26	\$4,897.57	\$25,280.00	\$14,500.00
41500 Finance				
E 101-41500-101 Full-Time Ees Regular	\$64,549.50	\$29,036.03	\$68,349.00	\$60,900.00
E 101-41500-103 Part-Time Ees	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41500-121 PERA	\$4,840.83	\$1,811.85	\$5,126.00	\$4,568.00
E 101-41500-122 FICA	\$3,691.38	\$1,726.60	\$4,238.00	\$3,776.00
E 101-41500-123 MEDICARE	\$863.36	\$403.80	\$991.00	\$883.00
E 101-41500-131 Employer Paid Health and Life	\$12,313.26	\$5,630.80	\$12,136.00	\$159.00
E 101-41500-152 Worker s Comp Ins	\$164.17	\$396.07	\$519.00	\$396.00
E 101-41500-210 Operating/Office Supplies	\$248.17	\$0.00	\$500.00	\$500.00
E 101-41500-300 Professional Svcs	\$2,641.40	\$3,584.50	\$0.00	\$14,452.00
E 101-41500-301 Auditing Services	\$27,900.00	\$29,295.00	\$28,000.00	\$30,000.00
E 101-41500-302 Accounting Services	\$130,886.00	\$110,214.83	\$76,600.00	\$86,500.00
E 101-41500-331 Mileage/Parking	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41500-354 Printing/Publishing	\$129.00	\$0.00	\$1,300.00	\$1,300.00
E 101-41500-430 Miscellaneous	\$3,614.20	-\$256.40	\$500.00	\$500.00
E 101-41500-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41500-434 Conferences/Training	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41500-470 COVID Expense	\$0.00	\$0.00	\$0.00	\$0.00
41500 Finance	\$251,841.27	\$181,843.08	\$198,259.00	\$203,934.00
41550 Assessing				
E 101-41550-300 Professional Svcs	\$39,983.00	\$41,743.00	\$40,500.00	\$42,500.00
41550 Assessing	\$39,983.00	\$41,743.00	\$40,500.00	\$42,500.00
41600 Legal Services				
E 101-41600-304 Legal Fees - Civil	\$21,734.61	\$16,329.12	\$20,000.00	\$30,000.00
E 101-41600-305 Legal Fees - Prosecutions	\$49,177.90	\$21,092.95	\$40,000.00	\$42,000.00
41600 Legal Services	\$70,912.51	\$37,422.07	\$60,000.00	\$72,000.00
41910 Planning and Zoning				
E 101-41910-101 Full-Time Ees Regular	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-103 Part-Time Ees	\$6,000.00	\$3,225.00	\$5,400.00	\$6,300.00
E 101-41910-121 PERA	\$0.00	\$0.00	\$270.00	\$45.00
E 101-41910-122 FICA	\$372.00	\$199.95	\$335.00	\$391.00
E 101-41910-123 MEDICARE	\$87.17	\$46.87	\$78.00	\$91.00
E 101-41910-131 Employer Paid Health and Life	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-152 Worker s Comp Ins	\$19.18	\$20.30	\$28.00	\$12.00
E 101-41910-210 Operating/Office Supplies	\$42.58	\$0.00	\$0.00	\$0.00
E 101-41910-300 Professional Svcs	\$16,182.07	\$0.00	\$37,000.00	\$37,000.00
E 101-41910-303 Engineering Fees	\$40,774.16	\$210.00	\$15,000.00	\$15,000.00
E 101-41910-304 Legal Fees - Civil	\$4,491.50	\$7,044.90	\$2,500.00	\$2,500.00
E 101-41910-305 Legal Fees - Prosecutions	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-308 Filing fees	\$0.00	\$0.00	\$600.00	\$600.00
E 101-41910-331 Mileage/Parking	\$300.19	\$0.00	\$300.00	\$300.00

Account Descr	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget
E 101-41910-354 Printing/Publishing	\$430.82	\$0.00	\$600.00	\$600.00
E 101-41910-430 Miscellaneous	\$0.00	\$0.00	\$500.00	\$500.00
E 101-41910-433 Dues and Subscriptions	\$670.00	\$870.00	\$650.00	\$870.00
E 101-41910-434 Conferences/Training	\$0.00	\$0.00	\$0.00	\$0.00
41910 Planning and Zoning	\$69,369.67	\$11,617.02	\$63,261.00	\$64,209.00
41920 Computer Services				
E 101-41920-309 Computer Services	\$53,470.32	\$31,869.80	\$60,000.00	\$65,000.00
E 101-41920-470 COVID Expense	\$0.00	\$0.00	\$0.00	\$0.00
41920 Computer Services	\$53,470.32	\$31,869.80	\$60,000.00	\$65,000.00
41940 Govt Bldgs and Grounds				
E 101-41940-103 Part-Time Ees	\$2,967.15	\$748.31	\$13,014.00	\$0.00
E 101-41940-121 PERA	\$222.53	\$56.13	\$976.00	\$0.00
E 101-41940-122 FICA	\$183.98	\$46.40	\$807.00	\$0.00
E 101-41940-123 MEDICARE	\$43.02	\$10.85	\$189.00	\$0.00
E 101-41940-152 Worker s Comp Ins	\$707.79	\$697.89	\$981.00	\$0.00
E 101-41940-210 Operating/Office Supplies	\$2,186.17	\$1,284.48	\$2,000.00	\$2,000.00
E 101-41940-321 Telephone	\$2,863.09	\$1,554.85	\$6,000.00	\$6,000.00
E 101-41940-324 Siren Fee/Public Alert	\$4,888.70	\$967.60	\$5,000.00	\$5,000.00
E 101-41940-380 Utility Services	\$41,204.78	\$12,152.99	\$40,000.00	\$40,000.00
E 101-41940-401 Repairs/Maint Buildings	\$28,470.48	\$14,196.11	\$25,000.00	\$25,000.00
E 101-41940-404 Repairs/Maint Equipment	\$0.00	\$125.00	\$750.00	\$6,000.00
E 101-41940-406 Signs/Striping	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41940-435 Property Taxes/Assmts	\$400.30	\$525.89	\$500.00	\$500.00
E 101-41940-530 Improvements	\$0.00	\$0.00	\$0.00	\$10,000.00
E 101-41940-570 Office Equip and Furnishings	\$6,180.00	\$0.00	\$0.00	\$0.00
41940 Govt Bldgs and Grounds	\$90,317.99	\$32,366.50	\$95,217.00	\$94,500.00
42110 Police Services				
E 101-42110-311 Police Services	\$798,369.00	\$451,855.55	\$859,175.00	\$966,000.00
42110 Police Services	\$798,369.00	\$451,855.55	\$859,175.00	\$966,000.00
42130 Animal Control				
E 101-42130-300 Professional Srvs	\$1,337.52	\$1,776.00	\$2,000.00	\$2,000.00
42130 Animal Control	\$1,337.52	\$1,776.00	\$2,000.00	\$2,000.00
42200 Fire Management				
E 101-42200-101 Full-Time Ees Regular	\$2,112.29	\$2,029.93	\$4,851.00	\$7,680.00
E 101-42200-103 Part-Time Ees	\$256,854.66	\$141,050.21	\$293,789.00	\$298,582.00
E 101-42200-121 PERA	\$435.12	\$170.68	\$364.00	\$576.00
E 101-42200-122 FICA	\$16,047.11	\$8,864.92	\$18,516.00	\$18,988.00
E 101-42200-123 MEDICARE	\$3,752.91	\$2,073.29	\$4,330.00	\$4,440.00
E 101-42200-131 Employer Paid Health and Life	\$341.41	\$373.79	\$1,321.00	\$1,921.00
E 101-42200-142 Unemployment Benefit Payme	\$896.44	\$27.35	\$0.00	\$0.00
E 101-42200-152 Worker s Comp Ins	\$12,526.24	\$13,573.87	\$20,469.00	\$22,515.00
E 101-42200-210 Operating/Office Supplies	\$25,794.65	\$8,906.75	\$12,000.00	\$12,000.00
E 101-42200-212 Motor Fuels	\$11,604.54	\$7,404.94	\$11,000.00	\$12,000.00
E 101-42200-240 Operating Equipment	\$0.00	\$0.00	\$0.00	\$10,000.00
E 101-42200-300 Professional Srvs	\$1,080.00	\$4,110.00	\$2,500.00	\$2,500.00
E 101-42200-304 Legal Fees - Civil	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-321 Telephone	\$4,857.17	\$2,181.40	\$4,100.00	\$5,000.00
E 101-42200-331 Mileage/Parking	\$0.00	\$340.36	\$500.00	\$500.00
E 101-42200-340 Advertising	\$0.00	\$0.00	\$500.00	\$500.00
E 101-42200-354 Printing/Publishing	\$0.00	\$0.00	\$250.00	\$250.00
E 101-42200-360 Insurance	\$8,449.60	\$8,279.97	\$8,412.00	\$9,338.00
E 101-42200-401 Repairs/Maint Buildings	\$0.00	\$0.00	\$2,000.00	\$4,000.00
E 101-42200-403 Repairs/Maint Veh & Equipme	\$31,225.31	\$5,514.32	\$30,000.00	\$30,000.00

Account Descr	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget
E 101-42200-404 Repairs/Maint Equipment	\$19,119.78	\$6,505.51	\$15,000.00	\$20,000.00
E 101-42200-410 Rentals/Leases	\$0.00	\$0.00	\$1,500.00	\$1,500.00
E 101-42200-430 Miscellaneous	\$0.00	\$270.00	\$1,500.00	\$1,500.00
E 101-42200-433 Dues and Subscriptions	\$2,531.00	\$11,795.75	\$10,768.00	\$10,000.00
E 101-42200-434 Conferences/Training	\$27,649.36	\$5,963.86	\$35,000.00	\$40,000.00
E 101-42200-436 Fire Prevention	\$1,646.00	\$801.58	\$1,500.00	\$9,500.00
E 101-42200-470 COVID Expense	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-471 COVID Expense-Capital	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-490 Contributions/Donations	\$82,407.00	\$0.00	\$0.00	\$80,000.00
E 101-42200-491 Physicals	\$12,800.00	\$312.00	\$20,000.00	\$20,000.00
E 101-42200-540 Equipment	\$30,128.66	\$7,254.02	\$10,000.00	\$12,000.00
E 101-42200-570 Office Equip and Furnishings	\$0.00	\$149.99	\$500.00	\$500.00
42200 Fire Management	\$552,259.25	\$237,954.49	\$510,670.00	\$635,790.00
42400 Building Inspection				
E 101-42400-310 Building Inspection Services	\$279,289.96	\$104,100.56	\$150,000.00	\$0.00
E 101-42400-331 Mileage/Parking	\$0.00	\$0.00	\$0.00	\$150,000.00
E 101-42400-360 Insurance	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-365 Building Surcharges	\$0.00	\$0.00	\$10,000.00	\$0.00
E 101-42400-438 Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
42400 Building Inspection	\$279,289.96	\$104,100.56	\$160,000.00	\$150,000.00
43100 Public Works				
E 101-43100-101 Full-Time Ees Regular	\$261,387.94	\$152,552.94	\$274,233.00	\$278,952.00
E 101-43100-102 Full-Time Ees Overtime	\$26.62	\$466.44	\$0.00	\$0.00
E 101-43100-103 Part-Time Ees	\$3,339.48	\$574.98	\$1,787.00	\$388.00
E 101-43100-121 PERA	\$18,738.99	\$11,476.49	\$20,702.00	\$20,951.00
E 101-43100-122 FICA	\$15,077.56	\$8,687.69	\$17,113.00	\$17,319.00
E 101-43100-123 MEDICARE	\$3,526.23	\$2,034.12	\$4,002.00	\$4,050.00
E 101-43100-131 Employer Paid Health and Life	\$51,139.03	\$31,503.03	\$49,489.00	\$54,990.00
E 101-43100-142 Unemployment Benefit Payme	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-152 Worker s Comp Ins	\$17,120.86	\$19,412.13	\$26,664.00	\$22,934.00
E 101-43100-210 Operating/Office Supplies	\$27,675.50	\$19,180.23	\$25,000.00	\$25,000.00
E 101-43100-212 Motor Fuels	\$46,730.28	\$18,591.75	\$60,000.00	\$60,000.00
E 101-43100-300 Professional Srvs	\$4,894.27	\$5,188.81	\$5,000.00	\$5,000.00
E 101-43100-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-331 Mileage/Parking	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-354 Printing/Publishing	\$233.48	\$0.00	\$500.00	\$500.00
E 101-43100-360 Insurance	\$10,414.37	\$10,648.81	\$10,818.00	\$12,009.00
E 101-43100-401 Repairs/Maint Buildings	\$1,578.22	\$514.11	\$500.00	\$500.00
E 101-43100-403 Repairs/Maint Veh & Equipme	\$48,812.67	\$18,541.87	\$36,000.00	\$36,000.00
E 101-43100-406 Signs/Striping	\$24,553.31	\$2,517.35	\$26,000.00	\$27,500.00
E 101-43100-410 Rentals/Leases	\$1,848.70	\$1,245.00	\$4,000.00	\$4,000.00
E 101-43100-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-433 Dues and Subscriptions	\$0.00	\$0.00	\$400.00	\$250.00
E 101-43100-434 Conferences/Training	\$3,870.00	\$570.00	\$1,000.00	\$1,000.00
E 101-43100-470 COVID Expense	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-540 Equipment	\$0.00	\$25,325.99	\$26,000.00	\$36,000.00
E 101-43100-590 Street Improvements	\$83,623.16	\$11,155.49	\$120,000.00	\$130,000.00
43100 Public Works	\$624,590.67	\$340,187.23	\$709,208.00	\$737,343.00
43105 Watershed				
E 101-43105-103 Part-Time Ees	\$900.00	\$375.00	\$1,800.00	\$1,800.00
E 101-43105-121 PERA	\$0.00	\$0.00	\$90.00	\$90.00
E 101-43105-122 FICA	\$55.80	\$23.25	\$112.00	\$112.00
E 101-43105-123 MEDICARE	\$13.08	\$5.45	\$26.00	\$26.00
E 101-43105-152 Worker s Comp Ins	\$7.57	\$7.12	\$9.00	\$3.00

Account Descr	2023 Amt	2024 YTD Amt	2024 Budget	2025 Budget
E 101-43105-300 Professional Srvs	\$13,481.48	\$11,207.76	\$11,208.00	\$13,000.00
43105 Watershed	\$14,457.93	\$11,618.58	\$13,245.00	\$15,031.00
43125 Ice & Snow Removal				
E 101-43125-101 Full-Time Ees Regular	\$20,354.66	\$3,096.35	\$25,247.00	\$28,112.00
E 101-43125-102 Full-Time Ees Overtime	\$3,192.32	\$648.95	\$4,000.00	\$0.00
E 101-43125-103 Part-Time Ees	\$3,986.34	\$2,551.24	\$6,854.00	\$3,777.00
E 101-43125-121 PERA	\$1,749.10	\$280.90	\$2,408.00	\$2,392.00
E 101-43125-122 FICA	\$1,563.31	\$365.24	\$1,990.00	\$1,977.00
E 101-43125-123 MEDICARE	\$365.58	\$85.42	\$465.00	\$462.00
E 101-43125-131 Employer Paid Health and Life	\$5,213.27	\$1,121.20	\$5,503.00	\$6,521.00
E 101-43125-152 Worker s Comp Ins	\$2,428.88	\$2,342.70	\$3,101.00	\$2,618.00
E 101-43125-210 Operating/Office Supplies	\$59,680.20	\$54,828.46	\$70,000.00	\$70,000.00
43125 Ice & Snow Removal	\$98,533.66	\$65,320.46	\$119,568.00	\$115,859.00
43300 Engineering				
E 101-43300-300 Professional Srvs	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43300-303 Engineering Fees	\$26,332.93	\$0.00	\$20,000.00	\$20,000.00
43300 Engineering	\$26,332.93	\$0.00	\$20,000.00	\$20,000.00
45100 Park and Park Maint				
E 101-45100-101 Full-Time Ees Regular	\$37,707.95	\$9,345.54	\$36,998.00	\$39,837.00
E 101-45100-102 Full-Time Ees Overtime	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45100-103 Part-Time Ees	\$5,175.00	\$4,563.07	\$4,570.00	\$5,452.00
E 101-45100-121 PERA	\$2,798.35	\$868.76	\$3,005.00	\$3,037.00
E 101-45100-122 FICA	\$2,419.20	\$814.97	\$2,577.00	\$2,808.00
E 101-45100-123 MEDICARE	\$565.97	\$190.67	\$603.00	\$657.00
E 101-45100-131 Employer Paid Health and Life	\$8,452.23	\$2,283.77	\$7,699.00	\$8,899.00
E 101-45100-152 Worker s Comp Ins	\$1,968.70	\$2,238.48	\$2,957.00	\$2,923.00
E 101-45100-210 Operating/Office Supplies	\$2,756.82	\$2,300.21	\$8,500.00	\$8,500.00
E 101-45100-212 Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45100-354 Printing/Publishing	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45100-360 Insurance	\$10,678.20	\$10,918.56	\$11,092.00	\$12,313.00
E 101-45100-380 Utility Services	\$1,941.25	\$806.06	\$2,300.00	\$2,500.00
E 101-45100-401 Repairs/Maint Buildings	\$0.00	\$0.00	\$0.00	\$4,100.00
E 101-45100-404 Repairs/Maint Equipment	\$34.23	\$295.56	\$3,000.00	\$3,000.00
E 101-45100-410 Rentals/Leases	\$5,453.90	\$1,055.03	\$4,500.00	\$6,700.00
E 101-45100-430 Miscellaneous	\$204.03	\$0.00	\$0.00	\$0.00
45100 Park and Park Maint	\$80,155.83	\$35,680.68	\$87,801.00	\$100,726.00
49990 Other Expense (GENERAL)				
E 101-49990-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
E 101-49990-431 Pop Machine Expenses/Reven	\$552.48	-\$121.81	\$0.00	\$0.00
E 101-49990-470 COVID Expense	\$0.00	\$0.00	\$0.00	\$0.00
E 101-49990-471 COVID Expense-Capital	\$0.00	\$0.00	\$0.00	\$0.00
E 101-49990-499 Unalloc/Emerg/Unanticp	\$0.00	\$0.00	\$0.00	\$0.00
E 101-49990-700 Transfers	\$0.00	\$0.00	\$0.00	\$0.00
49990 Other Expense (GENERAL)	\$552.48	-\$121.81	\$0.00	\$0.00
101 GENERAL FUND	\$3,445,451.13	\$1,782,057.91	\$3,487,871.00	\$3,784,438.00
	\$3,445,451.13	\$1,782,057.91	\$3,487,871.00	\$3,784,438.00