



2024
ADOPTED BUDGET

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December 2023

Honorable Mayor and Members of City Council

City of Albert Lea

221 East Clark Street

Albert Lea, Minnesota

Re: 2024 Budget Book and 2024-2028 Capital Improvement Plan

INTRODUCTION

It is my pleasure to introduce the 2024 Budget Book and 2024-2028 Capital Improvement Plan. Each year the Mayor, Council and City Staff engage in the preparation of the annual City Budget and its adoption. Budget adoption is legally required for city government to fulfill its purpose and services to the community. Further, a budget is communication to the public on how the Council intends to spend public funds and what services should be provided.

The preparation of the budget began in May and culminates in December per state law. The City Manager and Finance Director met with departmental staff in the late summer to review budget requests and history. In the fall these same meetings were held with three elected officials to review and where possible, reduce expenditures and the preliminary tax rate.

Through the creation of a Capital Improvement Plan (CIP), the City Council and its staff have also been entrusted with the responsibility for ensuring that the infrastructure, facilities, and equipment of the community is kept in an appropriate state of repair, and is improved to meet the needs of growth and development. These decisions must be made not only on the basis of need, but also on the basis of availability of resources, and the long-term impact on the community.

2024 GENERAL FUND BUDGET

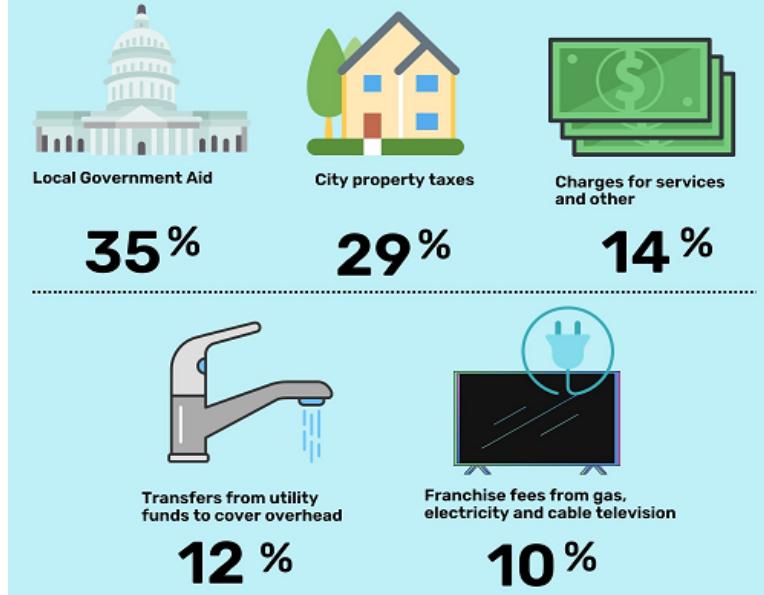
The General Fund operational budget covers all expenses or transfers to special funds (airport, senior center) and excludes all enterprise funds (water, sewer and solid waste). There are five main categories covered under the General Fund.

GROWTH IN TAX BASE

Staff anticipate that tax abatements will be ending for many properties over the next few years and some of our Tax Increment Districts are performing very well. Overall the strategy with blight control, housing, and economic development has also included efforts to grow or preserve our tax base to better distribute costs and reduce the amount of future levy increases.

Albert Lea 2024 BUDGET

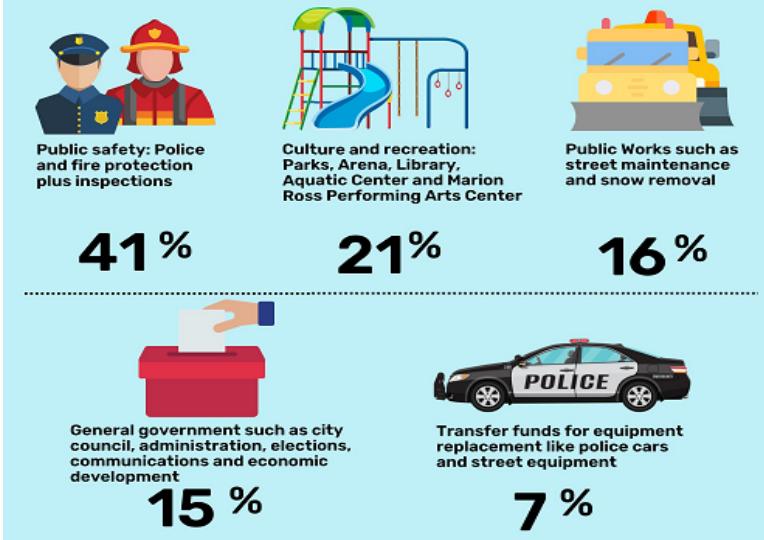
Where does the money come from?



Revenues for General Fund operations are largely local government aid and property taxes. In a balanced budget the total dollar amount needed to cover expenses not met by all other revenues becomes local property tax, creating the levy rate and amount.

Albert Lea 2024 BUDGET

Where does the money go?



CAPITAL IMPROVEMENT PLAN 2024-2028

The City's utilization of a Capital Improvement Plan (CIP) and a long-term Financial Management Plan (FMP) were instrumental in preparing the budgets and will help guide the City in future year budgeting and project planning. One of the best approaches to the budgetary process is to use long-range planning as a means of identifying needs, available resources and the significance of the impact on the quality of life of the community. The five-year Capital Improvement Plan (CIP) is a long-range planning tool the City can successfully use in setting the priorities for the community's infrastructure improvement. The plan allows staff to estimate future budget impacts through cost savings, debt levy and grant opportunities.

FUTURE THREATS AND OPPORTUNITIES

In 2023 the State passed a historic increase to LGA (Local Government Aid) but it still does not match inflation from its inception in 1967 to which the state should be providing \$1,360M rather than \$644M. Looking back 10 years the amount adjusted for inflation should be approximately \$670M. With the historic increase of \$80M to LGA in 2023 no inflationary factor was built in. The community of Albert Lea needs to remind our state elected officials to match Local Government Aid with inflationary rates the City is experiencing in both operations and capital to hold down local property taxes.

The cleanup costs at the Blazing Star is complicated as are the options behind the infrastructure costs. While sales of land, grants and tax increment financing will pay for large sums there are difficulties in paying for the cleanup left behind. Some of the options to pay for cleanup and infrastructure may take 20 years to collect, but borrowing for those projects should be 10 years in most cases. Should this happen this may create an advance paid by the levy and reimbursed later through the various methods, namely tax increment. Not developing the site does not make the cleanup cheaper and leaves a hole in the center of our community.

Long term projections of certain funds used in various capital capacities showed a significant number ending in zero or negative balance within 5 years. This has been corrected mostly with increases in transfers in the 2024 budget to match our use or inflationary impacts on capital purchases. This may provide some security and flexibility in capital and operational funding in 2025.

CLOSING COMMENTS

Details pertaining to the revenues and expenditures, comparisons to prior years, and departmental capital improvements, are also included within these budgets and supporting documents. As noted in previous years, we will continue to build upon our recent successes and execution of goals, to attain the City's Mission Statement: *to deliver exceptional services that enhance the quality of life for current and future generations.*

Respectfully submitted,



Ian Rigg
City Manager

RESOLUTION 23-214

Introduced by Councilor Howland

RESOLUTION ESTABLISHING THE TAX LEVY FOR 2024

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ALBERT LEA, MINNESOTA:

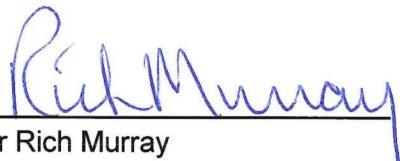
Sec. 1. That the following amounts are levied upon the 2023 tax rolls of the City in accordance with Section 7.05 of the Charter for the purposes of meeting the Fiscal Year 2024 Budget, the total of the 2024 certified levy is \$7,691,500 being levied for the benefit of the funds indicated:

General Fund Levy	\$5,726,500
Debt Service Levy	<u>\$1,965,000</u>
Total	\$7,691,500

That the motion for the adoption of the foregoing resolution was duly seconded by Councilor Anderson, and upon a vote being taken thereon, the following voted in favor thereof: Councilors Christensen, Baker, Howland, S. Rasmussen, R. Rasmussen, Anderson, and Mayor Murray;

And the following voted against the same: None. Mayor Murray declared the resolution passed.

Introduced and passed this 11th day of December 2023



Mayor Rich Murray

Filed and attested this 12th day of December 2023



Secretary of the Council

RESOLUTION 23-215

Introduced by Councilor Baker

RESOLUTION APPROVING ALBERT LEA HOUSING AND REDEVELOPMENT
AUTHORITY FINAL PROPERTY TAX LEVY FOR FISCAL YEAR 2024

WHEREAS, the Housing and Redevelopment Authority of the City of Albert Lea (the "HRA") may request the establishment of a special benefit tax pursuant to Minnesota Statute 469.033 Subdivision 6; and

WHEREAS, the Albert Lea Housing and Redevelopment Authority made a formal request in September to levy a special tax on taxable property of the City of Albert Lea, Freeborn County, Minnesota in the amount of \$250,000 for 2024; and

WHEREAS, Minnesota Statute 469.033 Subdivision 6 requires the consent, by resolution, of the governing body of the municipality to levy said tax.

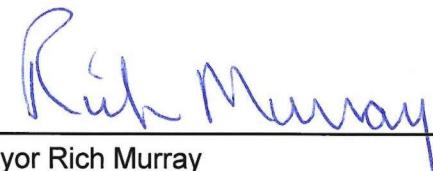
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ALBERT LEA, MINNESOTA:

Sec. 1. That pursuant to Minnesota Statutes 469.033 Subdivision 6, the special benefit tax as determined by the Albert Lea Housing and Redevelopment Authority is hereby approved for collection in 2024 in the amount of \$250,000.

That the motion for the adoption of the foregoing resolution was duly seconded by Councilor Anderson, and upon a vote being taken thereon, the following voted in favor thereof: Councilors Christensen, Baker, Howland, S. Rasmussen, R. Rasmussen, Anderson, and Mayor Murray;

And the following voted against the same: None. Mayor Murray declared the resolution passed.

Introduced and passed this 11th day of December, 2023



Mayor Rich Murray

Filed and attested this 12th day of December, 2023



Secretary of the Council

RESOLUTION 23-216

Introduced by Councilor Baker

RESOLUTION ADOPTING THE 2024 GENERAL FUND BUDGET

WHEREAS, the City Council has met specifically for the purpose of discussion on the 2022 general fund budget; and

WHEREAS, estimated December 31, 2023, fund balances are sufficient to meet approved expenditures for fiscal year 2023.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ALBERT LEA, MINNESOTA;

Sec. 1. That the City of Albert Lea 2024 General Fund Budget is hereby approved in accordance with State Statute and Albert Lea Municipal Charter as follows:

General Fund Revenues	\$19,882,300
General Fund Expenditures	\$19,882,300

Sec. 2. Maximum appropriations may be increased if and when additional revenues are anticipated or received.

That the motion for the adoption of the foregoing resolution was duly seconded by Councilor S. Rasmussen, and upon a vote being taken thereon, the following voted in favor thereof: Councilors Christensen, Baker, Howland, S. Rasmussen, R. Rasmussen, Anderson, and Mayor Murray;

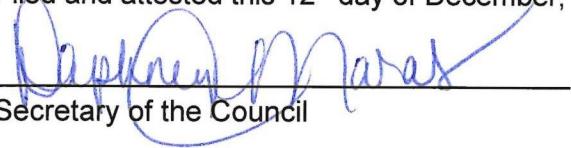
And the following voted against the same: None. Mayor Murray declared the resolution passed.

Introduced and passed this 11th day of December, 2023



Mayor Rich Murray

Filed and attested this 12th day of December, 2023



Secretary of the Council

RESOLUTION 23-219

Introduced by Councilor Anderson

RESOLUTION ADOPTING THE 2024 WATER, SEWER, SOLID WASTE,
SENIOR CENTER AND AIRPORT OPERATING REVENUE AND EXPENDITURE BUDGETS

WHEREAS, the City Council is not required to adopt these budgets but elects to adopt to increase transparency to the public; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ALBERT LEA, MINNESOTA;

Sec. 1. That the following budgets for fiscal year 2024 are hereby approved for each of the funds as follows:

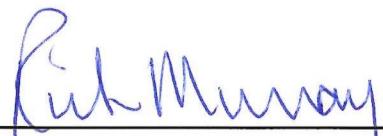
Fund	Revenue/Transfers In	Operating Expenses/Transfers Out
Water	\$4,017,000	\$3,057,649
Sewer	\$5,313,000	\$4,762,251
Solid Waste	\$183,500	\$203,600
Senior Center	\$60,000	\$103,340
Airport	\$178,000	\$147,680

Sec. 2. Maximum appropriations may be increased if and when additional revenues are anticipated or received.

That the motion for the adoption of the foregoing resolution was duly seconded by Councilor S. Rasmussen, and upon a vote being taken thereon, the following voted in favor thereof: Councilors Christensen, Baker, Howland, S. Rasmussen, R. Rasmussen, Anderson, and Mayor Murray;

And the following voted against the same: None. Mayor Murray declared the resolution passed.

Introduced and passed this 11th day of December, 2023



Mayor Rich Murray

Filed and attested this 12th day of December, 2023



Secretary of the Council

General Fund 2024 Budget

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 Final Budget	2024 Final Budget	2024 Budget Over (Under)	2024 Budget Over (Under)	% Change Over
					2023 Budget	2022 Actual	2023 Budget
Revenues							
Tax Levy - Collected	4,833,848	4,995,249	5,518,000	5,726,500	208,500	731,251	3.78%
Franchise Fees	1,649,356	2,023,232	1,780,000	2,080,000	300,000	56,768	16.85%
Other taxes	11,370	195,385	64,500	66,000	1,500	(129,385)	2.33%
Permits and Licenses	336,339	367,084	306,600	374,600	68,000	7,516	22.18%
LGA	5,658,247	5,715,392	5,794,636	6,868,836	1,074,200	1,153,444	18.54%
Federal ARPA Grant	-	1,727,475	-	-	-	(1,727,475)	N/A
Other Intergovernmental	999,259	1,030,627	1,080,330	1,182,130	101,800	151,503	9.42%
Charges for Services	975,287	946,365	958,750	985,050	26,300	38,685	2.74%
Fines and Forfeits	85,861	87,671	92,500	92,500	-	4,829	0.00%
Miscellaneous	(3,967)	(241,628)	201,684	196,684	(5,000)	438,312	-2.48%
Transfer In - PILOT	562,000	564,000	620,000	580,000	(40,000)	16,000	-6.45%
Transfer In - Overhead	1,440,000	1,500,000	1,625,000	1,730,000	105,000	230,000	6.46%
Transfer In - Other	-	-	72,000	-	(72,000)	-	-100.00%
Total Revenues	16,547,600	18,910,852	18,114,000	19,882,300	1,768,300	971,448	9.76%
Expenditures							
Council							
Personnel Services	64,609	64,400	65,288	65,298	10	898	0.02%
Supplies	516	1,058	800	800	-	(258)	0.00%
Other Services & Charges	97,356	90,069	94,275	105,445	11,170	15,376	11.85%
Council Total	162,481	155,527	160,363	171,543	11,180	16,016	6.97%
City Manager							
Personnel Services	270,986	274,069	272,026	274,621	2,595	552	0.95%
Supplies	409	651	1,250	1,000	(250)	349	-20.00%
Other Services & Charges	17,859	14,346	14,095	15,105	1,010	759	7.17%
Capital Outlay	-	-	6,500	-	(6,500)	-	-100.00%
City Manager Total	289,254	289,066	293,871	290,726	(3,145)	1,660	-1.07%
City Clerk							
Personnel Services	108,525	112,220	120,992	151,266	30,274	39,046	25.02%
Supplies	-	122	300	200	(100)	78	-33.33%
Other Services & Charges	15,506	13,592	18,415	17,075	(1,340)	3,483	-7.28%
City Clerk Total	124,031	125,934	139,707	168,541	28,834	42,607	20.64%
Elections							
Personnel Services	-	31,109	-	32,000	32,000	891	N/A
Supplies	-	2,663	-	9,525	9,525	6,862	N/A
Other Services & Charges	(46)	6,711	-	4,475	4,475	(2,236)	N/A
Elections Total	(46)	40,483	-	46,000	46,000	5,517	N/A
Finance							
Personnel Services	424,596	419,122	448,372	484,641	36,269	65,519	8.09%
Supplies	4,946	4,386	7,725	7,500	(225)	3,114	-2.91%
Other Services & Charges	93,792	93,174	102,290	102,485	195	9,311	0.19%
Capital Outlay	-	-	-	10,000	10,000	10,000	N/A
Finance Total	523,334	516,682	558,387	604,626	46,239	87,944	8.28%
City Attorney							
Personnel Services	240,692	224,605	268,245	94,152	(174,093)	(130,453)	-64.90%
Supplies	188	1,267	1,100	500	(600)	(767)	-54.55%
Other Services & Charges	34,310	124,250	42,950	153,955	111,005	29,705	258.45%
City Attorney Total	275,190	350,122	312,295	248,607	(63,688)	(101,515)	-20.39%

General Fund 2024 Budget

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 Final Budget	2024 Final Budget	2024 Budget	2024 Budget	% Change
					Over (Under)	Over (Under)	Over
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 Final Budget	2024 Final Budget	2023 Budget	2022 Actual	2023 Budget
Personnel Administration							
Personnel Services	211,261	185,653	208,873	255,985	47,112	70,332	22.56%
Supplies	37	37	250	150	(100)	113	-40.00%
Other Services & Charges	75,858	71,660	59,840	72,600	12,760	940	21.32%
Personnel Admin Total	287,156	257,350	268,963	328,735	59,772	71,385	22.22%
Planning and Zoning							
Personnel Services	118,720	113,439	121,036	128,714	7,678	15,275	6.34%
Supplies	305	363	200	300	100	(63)	50.00%
Other Services & Charges	17,326	12,246	26,795	21,345	(5,450)	9,099	-20.34%
Planning and Zoning Total	136,351	126,048	148,031	150,359	2,328	24,311	1.57%
City Center							
Personnel Services	18,420	13,514	24,191	25,978	1,787	12,464	7.39%
Supplies	7,170	8,042	8,600	8,600	-	558	0.00%
Other Services & Charges	122,995	134,953	117,185	127,565	10,380	(7,388)	8.86%
City Center Total	148,585	156,509	149,976	162,143	12,167	5,634	8.11%
Community Engagement							
Personnel Services	86,115	222,565	235,780	253,105	17,325	30,540	7.35%
Supplies	578	5,484	1,500	2,500	1,000	(2,984)	66.67%
Other Services & Charges	6,193	17,179	25,090	98,750	73,660	81,571	293.58%
Comm Eng Total	92,886	245,228	262,370	354,355	91,985	109,127	35.06%
Information Technology							
Supplies	51	-	500	500	-	500	0.00%
Other Services & Charges	67,682	31,253	88,600	278,050	189,450	246,797	213.83%
IT Total	67,733	31,253	89,100	278,550	189,450	247,297	212.63%
Police							
Personnel Services	3,590,290	3,721,753	3,974,275	4,308,199	333,924	586,446	8.40%
Supplies	124,237	133,015	137,750	134,650	(3,100)	1,635	-2.25%
Other Services & Charges	455,913	495,945	552,712	626,965	74,253	131,020	13.43%
Police Total	4,170,440	4,350,713	4,664,737	5,069,814	405,077	719,101	8.68%
Fire							
Personnel Services	2,110,083	2,222,603	2,275,813	2,350,283	74,470	127,680	3.27%
Supplies	101,459	106,915	116,300	122,500	6,200	15,585	5.33%
Other Services & Charges	142,309	154,678	164,730	177,835	13,105	23,157	7.96%
Capital Outlay/Debt Payment	15,115	16,068	15,000	15,000	-	(1,068)	0.00%
Fire Total	2,368,966	2,500,264	2,571,843	2,665,618	93,775	165,354	3.65%
Inspections							
Personnel Services	355,116	392,599	422,237	449,363	27,126	56,764	6.42%
Supplies	3,190	6,957	4,950	7,750	2,800	793	56.57%
Other Services & Charges	132,493	22,458	30,100	31,950	1,850	9,492	6.15%
Inspections Total	490,799	422,014	457,287	489,063	31,776	67,049	6.95%
Engineering							
Personnel Services	620,542	606,789	672,818	738,160	65,342	131,371	9.71%
Supplies	6,238	7,124	16,675	16,675	-	9,551	0.00%
Other Services & Charges	27,054	29,249	30,250	29,480	(770)	231	-2.55%
Capital Outlay	-	11,900	5,500	-	(5,500)	(11,900)	-100.00%
Engineering Total	653,834	655,062	725,243	784,315	59,072	129,253	8.15%

General Fund 2024 Budget

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 Final Budget	2024 Final Budget	2024 Budget	2024 Budget	% Change
					Over (Under)	Over (Under)	Over
	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 Final Budget	2024 Final Budget	2023 Budget	2022 Actual	2023 Budget
Street Maintenance							
Personnel Services	482,891	509,581	562,046	584,390	22,344	74,809	3.98%
Supplies	244,232	302,216	306,800	340,800	34,000	38,584	11.08%
Other Services & Charges	113,636	69,540	110,810	142,004	31,194	72,464	28.15%
Street Maint Total	840,759	881,337	979,656	1,067,194	87,538	185,857	8.94%
Snow & Ice Removal							
Personnel Services	325,833	360,136	355,769	384,481	28,712	24,345	8.07%
Supplies	95,515	127,930	125,000	145,300	20,300	17,370	16.24%
Other Services & Charges	4,703	8,063	10,850	11,824	974	3,761	8.98%
Snow & Ice Removal Total	426,051	496,129	491,619	541,605	49,986	45,476	10.17%
Storm Drainage							
Personnel Services	123,677	130,355	141,866	148,679	6,813	18,324	4.80%
Supplies	28,982	25,943	35,550	36,700	1,150	10,757	3.23%
Other Services & Charges	63,795	76,166	72,390	73,260	870	(2,906)	1.20%
Storm Drainage Total	216,454	232,464	249,806	258,639	8,833	26,175	3.54%
Street Lighting							
Supplies	11,817	9,420	20,000	15,000	(5,000)	5,580	-25.00%
Other Services & Charges	236,789	264,665	261,000	267,270	6,270	2,605	2.40%
Street Lighting Total	248,606	274,085	281,000	282,270	1,270	8,185	0.45%
City Garage							
Personnel Services	180,203	187,375	200,174	215,553	15,379	28,178	7.68%
Supplies	45,415	38,997	38,500	43,900	5,400	4,903	14.03%
Other Services & Charges	72,835	87,017	87,990	81,660	(6,330)	(5,357)	-7.19%
City Garage Total	298,453	313,389	326,664	341,113	14,449	27,724	8.49%
Recreation							
Personnel Services	301,785	304,317	328,225	356,087	27,862	51,770	8.49%
Supplies	10,737	15,759	21,950	20,325	(1,625)	4,566	-7.40%
Other Services & Charges	17,539	43,247	48,420	42,165	(6,255)	(1,082)	-12.92%
Recreation Total	330,061	363,323	398,595	418,577	19,982	55,254	5.01%
Arena							
Personnel Services	197,268	185,388	228,698	256,584	27,886	71,196	12.19%
Supplies	32,374	31,180	39,045	34,850	(4,195)	3,670	-10.74%
Other Services & Charges	189,508	251,979	224,510	253,209	28,699	1,230	12.78%
Capital Outlay	24,105	15,914	-	23,000	23,000	7,086	N/A
Arena Total	443,255	484,461	492,253	567,643	75,390	83,182	15.32%
Swimming Pool							
Personnel Services	126,944	136,287	136,872	139,030	2,158	2,743	1.58%
Supplies	30,567	22,989	38,325	40,175	1,850	17,186	4.83%
Other Services & Charges	53,777	44,082	44,260	48,066	3,806	3,984	8.60%
Capital Outlay	-	-	-	6,000	6,000	6,000	N/A
Swimming Pool Total	211,288	203,358	219,457	233,271	13,814	29,913	6.29%
Theater							
Supplies	11	23	1,500	3,200	1,700	3,177	113.33%
Other Services & Charges	19,957	28,847	20,300	28,600	8,300	(247)	40.89%
Theater Total	19,968	28,870	21,800	31,800	10,000	2,930	45.87%

General Fund 2024 Budget

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 Final Budget	2024 Final Budget	2024 Budget	2024 Budget	% Change
					Over (Under)	Over (Under)	Over
	2021 <u>Actual</u>	2022 <u>Actual</u>	Final Budget	Final Budget	2023 Budget	2022 Actual	2023 Budget
Parks							
Personnel Services	857,197	937,792	982,069	1,014,749	32,680	76,957	3.33%
Supplies	163,390	184,472	180,200	181,300	1,100	(3,172)	0.61%
Other Services & Charges	139,144	143,535	148,645	165,533	16,888	21,998	11.36%
Capital Outlay	-	-	-	10,000	10,000	10,000	N/A
Parks Total	<u>1,159,731</u>	<u>1,265,799</u>	<u>1,310,914</u>	<u>1,371,582</u>	<u>60,668</u>	<u>105,783</u>	<u>4.63%</u>
Forestry							
Personnel Services	89,809	97,534	124,425	131,692	7,267	34,158	5.84%
Supplies	24,928	14,736	44,250	46,750	2,500	32,014	5.65%
Other Services & Charges	13,890	63,573	140,300	71,841	(68,459)	8,268	-48.79%
Forestry Total	<u>128,627</u>	<u>175,843</u>	<u>308,975</u>	<u>250,283</u>	<u>(58,692)</u>	<u>74,440</u>	<u>-19.00%</u>
Library							
Personnel Services	711,872	741,950	857,818	976,573	118,755	234,623	13.84%
Supplies	134,136	126,676	169,100	168,160	(940)	41,484	-0.56%
Other Services & Charges	65,563	66,634	79,045	74,045	(5,000)	7,411	-6.33%
Library Total	<u>911,571</u>	<u>935,260</u>	<u>1,105,963</u>	<u>1,218,778</u>	<u>112,815</u>	<u>283,518</u>	<u>10.20%</u>
Property Acquisitions							
Other Services & Charges	72,834	60,549	53,625	2,050	(51,575)	(58,499)	-96.18%
Property Acquisitions Total	<u>72,834</u>	<u>60,549</u>	<u>53,625</u>	<u>2,050</u>	<u>(51,575)</u>	<u>(58,499)</u>	<u>-96.18%</u>
Economic Devt							
Other Services & Charges	100,093	98,582	141,500	159,500	18,000	60,918	12.72%
Economic Devt Total	<u>100,093</u>	<u>98,582</u>	<u>141,500</u>	<u>159,500</u>	<u>18,000</u>	<u>60,918</u>	<u>12.72%</u>
Total Expenses	<u>15,198,745</u>	<u>16,035,704</u>	<u>17,184,000</u>	<u>18,557,300</u>	<u>1,373,300</u>	<u>2,521,596</u>	<u>7.99%</u>
Transfer Out - Central Garage	750,000	750,000	750,000	850,000	100,000	100,000	13.33%
Transfer Out - IT Capital Fund	20,000	20,000	20,000	55,000	35,000	35,000	175.00%
Transfer Out - Senior Center	60,000	60,000	60,000	60,000	-	-	0.00%
Transfer Out - Broadway Ridge	25,000	25,000	25,000	145,000	120,000	120,000	480.00%
Transfer Out - Airport	75,000	75,000	75,000	75,000	-	-	0.00%
Transfer Out - Bldg Maint Fund	350,000	-	-	60,000	60,000	60,000	N/A
Transfer Out - Snyder/Inclusive Par	-	700,000	-	-	-	(700,000)	N/A
Transfer Out - Housing	-	400,000	-	-	-	(400,000)	N/A
Transfer Out - Debt Service	300,000	-	-	-	-	-	N/A
Transfer Out - Blight/Hazardous	600,000	100,000	-	-	-	(100,000)	N/A
Transfer Out - Storm Water	50,000	-	-	80,000	80,000	80,000	N/A
Transfer Out - Other	-	45,824	-	-	-	(45,824)	N/A
Total Transfers	<u>2,230,000</u>	<u>2,175,824</u>	<u>930,000</u>	<u>1,325,000</u>	<u>395,000</u>	<u>(850,824)</u>	<u>42.47%</u>
Total Expenses and Transfers Out	<u>17,428,745</u>	<u>18,211,528</u>	<u>18,114,000</u>	<u>19,882,300</u>	<u>1,768,300</u>	<u>1,670,772</u>	<u>9.76%</u>
Total Revenue Over (Under) Expenditures	<u>(881,145)</u>	<u>699,324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(699,324)</u>	<u>0.00%</u>

General Fund 2024 Budget - Summary by Department

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Final Budget</u>	2024 <u>Final Budget</u>	2024 Budget Over (Under) <u>2023 Budget</u>	2024 Budget Over (Under) <u>2022 Actual</u>	% Change Over <u>2023 Budget</u>
Revenues							
Tax Levy - Collected	4,833,848	4,995,249	5,518,000	5,726,500	208,500	731,251	3.78%
Franchise Fees	1,649,356	2,023,232	1,780,000	2,080,000	300,000	56,768	16.85%
Other Taxes	11,370	195,385	64,500	66,000	1,500	(129,385)	2.33%
Permits and Licenses	336,339	367,084	306,600	374,600	68,000	7,516	22.18%
LGA	5,658,247	5,715,392	5,794,636	6,868,836	1,074,200	1,153,444	18.54%
Federal ARPA Grant	-	1,727,475	-	-	-	(1,727,475)	N/A
Other Intergovernmental	999,259	1,030,627	1,080,330	1,182,130	101,800	151,503	9.42%
Charges for Services	975,287	946,365	958,750	985,050	26,300	38,685	2.74%
Fines and Forfeits	85,861	87,671	92,500	92,500	-	4,829	0.00%
Miscellaneous	(3,967)	(241,628)	201,684	196,684	(5,000)	438,312	-2.48%
Transfers In	2,002,000	2,064,000	2,317,000	2,310,000	(7,000)	246,000	-0.30%
Total Revenues	16,547,600	18,910,852	18,114,000	19,882,300	1,768,300	971,448	9.76%
Expenditures							
Council	162,481	155,527	160,363	171,543	11,180	16,016	6.97%
City Manager	289,254	289,066	293,871	290,726	(3,145)	1,660	-1.07%
City Clerk	124,031	125,934	139,707	168,541	28,834	42,607	20.64%
Elections	(46)	40,483	-	46,000	46,000	5,517	#DIV/0!
Finance	523,334	516,682	558,387	604,626	46,239	87,944	8.28%
City Attorney	275,190	350,122	312,295	248,607	(63,688)	(101,515)	-20.39%
Personnel Admin	287,156	257,350	268,963	328,735	59,772	71,385	22.22%
Planning & Zoning	136,351	126,048	148,031	150,359	2,328	24,311	1.57%
City Center	148,585	156,509	149,976	162,143	12,167	5,634	8.11%
Communications	92,886	245,228	262,370	354,355	91,985	109,127	35.06%
IT	67,733	31,253	89,100	278,550	189,450	247,297	212.63%
Police	4,170,440	4,350,713	4,664,737	5,069,814	405,077	719,101	8.68%
Fire	2,368,966	2,500,264	2,571,843	2,665,618	93,775	165,354	3.65%
Building Inspection	490,799	422,014	457,287	489,063	31,776	67,049	6.95%
Engineering	653,834	655,062	725,243	784,315	59,072	129,253	8.15%
Street Maint	840,759	881,337	979,656	1,067,194	87,538	185,857	8.94%
Snow & Ice Removal	426,051	496,129	491,619	541,605	49,986	45,476	10.17%
Storm Drainage	216,454	232,464	249,806	258,639	8,833	26,175	3.54%
Street Lighting	248,606	274,085	281,000	282,270	1,270	8,185	0.45%
City Garage	298,453	313,389	326,664	341,113	14,449	27,724	4.42%
Recreation	330,061	363,323	398,595	418,577	19,982	55,254	5.01%
Arena	443,255	484,461	492,253	567,643	75,390	83,182	15.32%
Swimming Pool	211,288	203,358	219,457	233,271	13,814	29,913	6.29%
Theater	19,968	28,870	21,800	31,800	10,000	2,930	45.87%
Parks	1,159,731	1,265,799	1,310,914	1,371,582	60,668	105,783	4.63%
Forestry	128,627	175,843	308,975	250,283	(58,692)	74,440	-19.00%
Library	911,571	935,260	1,105,963	1,218,778	112,815	283,518	10.20%
Property Acquisitions	72,834	60,549	53,625	2,050	(51,575)	(58,499)	-96.18%
Economic Devt	100,093	98,582	141,500	159,500	18,000	60,918	12.72%
Transfers Out	2,230,000	2,175,824	930,000	1,325,000	395,000	(850,824)	42.47%
Total Expenses/Transfers Out	17,428,745	18,211,528	18,114,000	19,882,300	1,768,300	1,670,772	9.76%
Total Revenue Over (Under) Expenditures	(881,145)	699,324	-	-	-	(699,324)	N/A

General Fund 2024 Budget - Summary by Function

	2021 Actual	2022 Actual	2023 Adopted	2024 Requested	2024 Budget	2024 Budget	% Change
					Over (Under)	Over (Under)	Over
					2023 Budget	2022 Actual	2023 Budget
Revenues							
Tax Levy - Collected	4,833,848	4,995,249	5,518,000	5,726,500	208,500	731,251	3.78%
Franchise Fees	1,649,356	2,023,232	1,780,000	2,080,000	300,000	56,768	16.85%
Other Taxes	11,370	195,385	64,500	66,000	1,500	(129,385)	2.33%
Permits and Licenses	336,339	367,084	306,600	374,600	68,000	7,516	22.18%
LGA	5,658,247	5,715,392	5,794,636	6,868,836	1,074,200	1,153,444	18.54%
Federal ARPA Grant	-	1,727,475	-	-	-	(1,727,475)	N/A
Other Intergovernmental	999,259	1,030,627	1,080,330	1,182,130	101,800	151,503	9.42%
Charges for Services	975,287	946,365	958,750	985,050	26,300	38,685	2.74%
Fines and Forfeits	85,861	87,671	92,500	92,500	-	4,829	0.00%
Miscellaneous	(3,967)	(241,628)	201,684	196,684	(5,000)	438,312	-2.48%
Transfers In	2,002,000	2,064,000	2,317,000	2,310,000	(7,000)	246,000	-0.30%
Total Revenues	<u>16,547,600</u>	<u>18,910,852</u>	<u>18,114,000</u>	<u>19,882,300</u>	<u>1,768,300</u>	<u>971,448</u>	<u>9.76%</u>
Expenditures							
General Government	2,106,955	2,294,202	2,383,063	2,804,185	421,122	509,983	17.67%
Public Safety	7,030,205	7,272,991	7,693,867	8,224,495	530,628	951,504	6.90%
Public Works	2,684,157	2,852,466	3,053,988	3,275,136	221,148	422,670	7.24%
Culture and Recreation	3,204,501	3,456,914	3,857,957	4,091,934	233,977	635,020	6.06%
Property Acq/Economic Devt	172,927	159,131	195,125	161,550	(33,575)	2,419	-17.21%
Transfers Out	2,230,000	2,175,824	930,000	1,325,000	395,000	(850,824)	42.47%
Total Expenses/Transfers Out	<u>17,428,745</u>	<u>18,211,528</u>	<u>18,114,000</u>	<u>19,882,300</u>	<u>1,768,300</u>	<u>1,670,772</u>	<u>9.76%</u>
Total Revenue Over (Under) Expenditures	<u>(881,145)</u>	<u>699,324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(699,324)</u>	<u>N/A</u>

General Ledger

2024 Budget Report

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	Description	2023 Adopted	2024 Adopted
101	General		
00000	Non-Departmental		
	Taxes		
101-00000-410-31010	Current Ad Valorem Taxes	5,518,000.00	5,726,500.00
101-00000-410-31011	Other Taxes	13,000.00	13,000.00
101-00000-410-31020	Delinquent Ad Valorem Taxes	30,000.00	30,000.00
101-00000-410-31030	Mobile Home Taxes	6,000.00	6,000.00
101-00000-410-31035	Delinquent Mobile Home Taxes	1,000.00	1,000.00
101-00000-410-31410	Lodging Tax	11,500.00	13,000.00
101-00000-410-31810	Franchise Tax	1,780,000.00	2,080,000.00
101-00000-410-31900	Penalties & Interest Taxes	3,000.00	3,000.00
	Taxes	7,362,500.00	7,872,500.00
	Permits & Licenses		
101-00000-410-32110	Liquor Licenses	47,500.00	47,500.00
101-00000-410-32180	Cigarette Licenses	3,600.00	3,600.00
101-00000-410-32190	Other Business Licenses	12,000.00	20,000.00
101-00000-410-32240	Animal Licenses	2,000.00	2,000.00
101-00000-420-32210	Building Permit	180,000.00	180,000.00
101-00000-420-32230	Plumbing & Heating Permits	20,000.00	20,000.00
101-00000-420-32235	Sprinkler Permit	4,000.00	4,000.00
101-00000-420-32260	Sign Permit	1,000.00	1,000.00
101-00000-420-32265	Moving/Wrecking Permit	1,500.00	1,500.00
101-00000-420-32270	Rental Registration	10,000.00	70,000.00
101-00000-430-32261	Excavating Permits	25,000.00	25,000.00
	Permits & Licenses	306,600.00	374,600.00
	Intergovernmental Revenue		
101-00000-410-33160	Federal Grants	0.00	0.00
101-00000-410-33161	CARES Grant	0.00	0.00
101-00000-410-33401	Local Government Aid	5,794,636.00	6,868,836.00
101-00000-410-33402	Market Value Homestead Credit	400.00	400.00
101-00000-410-33422	Other State Grants & Aids	22,500.00	22,500.00
101-00000-420-33160	Federal Grants	5,000.00	5,000.00
101-00000-420-33161	CARES Grant	0.00	0.00
101-00000-420-33416	Police Training Reimbursement	25,000.00	25,000.00

Description	2023 Adopted	2024 Adopted
101-00000-420-33422	Other State Grants & Aids	25,000.00
101-00000-420-33423	State Aid - Fire Relief	89,932.00
101-00000-420-33424	State Aid - Police Relief	220,000.00
101-00000-420-33620	County Grants	2,500.00
101-00000-420-33630	School District Reimbursements	55,000.00
101-00000-430-33418	MSA Maintenance	256,598.00
101-00000-430-33422	Other State Grants & Aids	34,000.00
101-00000-430-33620	County Grants	1,000.00
101-00000-450-33422	Other State Grants and Aids	65,000.00
101-00000-450-33620	Library Other County Grant	278,400.00
	Intergovernmental Revenue	6,874,966.00
		8,050,966.00
	Charges for Services	
101-00000-100-36220	Jacobson Bldg - Rents	7,200.00
101-00000-101-36220	314 Broadway - Rents	17,500.00
101-00000-410-34107	Assessment Searches	8,000.00
101-00000-410-34920	Merchandise Sales	0.00
101-00000-410-36220	Rents	0.00
101-00000-420-34104	Plan Check Fees	70,000.00
101-00000-420-34201	Police ServicesReimbursements	24,000.00
101-00000-420-34202	Fire ServicesReimbursements	55,000.00
101-00000-420-34203	Fire Services-AL&Pick Tship	0.00
101-00000-420-34204	Inspection ServicesSeminars	0.00
101-00000-420-34206	Mowing & Garbage Cleanup	22,000.00
101-00000-420-34208	TowingPolice Reports	0.00
101-00000-420-34210	Hazardous Removal	0.00
101-00000-420-36260	Surcharges Collected	500.00
101-00000-430-34105	Sale of Maps & Publications	500.00
101-00000-430-34301	Street, Sidewalk & Curb Repair	4,000.00
101-00000-430-34303	Snow RemovalPW Charges	2,500.00
101-00000-430-38460	Engineering Fees	220,000.00
101-00000-450-34209	Recreation Services	0.00
101-00000-450-34600	Arena Program	30,000.00
101-00000-450-34605	Adult Program	7,000.00
101-00000-450-34610	Youth Program	4,000.00
101-00000-450-34615	Aquatic Center Program	15,000.00
101-00000-450-34720	Aquatic Center Admission	47,500.00
101-00000-450-34760	Library Use Fees	5,000.00
101-00000-450-34770	CanoeKayak Rentals	2,000.00
101-00000-450-34780	Park Shelter Fees	50,000.00
101-00000-450-34785	Athletic Field Rental	3,500.00
101-00000-450-34793	Recreation Facility Fee	290,000.00
101-00000-450-34920	Arena MiscPro Shop	3,000.00
101-00000-450-34925	Arena Advertising	8,300.00
101-00000-450-36220	DockCommunity Garden Rental	51,250.00
101-00000-460-34103	Zoning & Subdivision Fees	11,000.00
	Charges for Services	958,750.00
		985,050.00
	Fines & Forfeits	

	Description	2023 Adopted	2024 Adopted
101-00000-420-35101	Court Fines	90,000.00	90,000.00
101-00000-450-35103	Library Fines	2,500.00	2,500.00
	Fines & Forfeits	92,500.00	92,500.00
	Miscellaneous Revenue		
101-00000-000-36215	Loan Interest	3,000.00	3,000.00
101-00000-101-36200	314 Broadway - Misc Revenue	5,000.00	0.00
101-00000-410-36101	Special Assessments - County	0.00	0.00
101-00000-410-36102	Penalties & Interest	1,000.00	1,000.00
101-00000-410-36105	Special Assessment Prepays	0.00	0.00
101-00000-410-36106	Spec Assmts-Prepays Interest	0.00	0.00
101-00000-410-36200	Other Miscellaneous Revenue	20,684.00	20,684.00
101-00000-410-36210	Interest on Investments	145,000.00	145,000.00
101-00000-410-36211	MVA	0.00	0.00
101-00000-410-36230	Contributions & Donations	0.00	0.00
101-00000-410-39101	Sale of Fixed Assets	0.00	0.00
101-00000-420-36200	Other Miscellaneous Revenue	9,000.00	9,000.00
101-00000-420-36230	Contributions & Donations	1,500.00	1,500.00
101-00000-430-36200	Other Miscellaneous Revenue	5,000.00	5,000.00
101-00000-450-34740	Arena Concession	0.00	0.00
101-00000-450-36200	Other Miscellaneous Revenue	1,000.00	1,000.00
101-00000-450-36230	Contributions & Donations	10,500.00	10,500.00
	Miscellaneous Revenue	201,684.00	196,684.00
	Other Sources		
101-00000-410-39201	Transfer In - PILOT	620,000.00	580,000.00
101-00000-410-39202	Transfer In - Overhead	1,625,000.00	1,730,000.00
101-00000-410-39203	Transfer In - Other	72,000.00	0.00
	Other Sources	2,317,000.00	2,310,000.00
00000	Non-Departmental	18,114,000.00	19,882,300.00

Fund: General	Function: General Government Department: Council 101-41110
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Description of Services:

This activity provides elected representatives of the community with legislative control over matters of policy, as established by the City Charter. The Council exercises budgetary control through the adoption of an annual budget certified by major fund. The Council appoints various citizen committees to render advice on legislative and policy-related matters and provides general direction to the City Manager.

2024 Goals and Significant Changes:

- Provide newly elected officials the tools necessary to be effective and successful
- Continue to develop or support policies that lead to growth in jobs and tax base
- Work with State representatives to improve certain DEED programs, WWTP bonding, and policies that help border communities

2025 Budget Issues:

- WWTP Bonding for engineering and construction

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Council Meetings & Agendas	24	30	24	23	23	23
Council Work Session Meetings	24	25	24	25	26	25
Budget Meetings	6	5	5	4	7	5
Public Budget Forums	5	3	3	3	3	3

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Adopted	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	64,619	64,845	64,609	64,400	65,288	65,298	10	0.02%
Supplies	758	269	516	1,058	800	800	-	0.00%
Other Svcs & Chgs	92,057	92,354	97,356	90,069	94,275	105,445	11,170	11.85%
Total	\$157,434	\$157,468	\$162,481	\$155,527	\$160,363	\$171,543	\$11,180	6.97%

General Ledger

2024 Budget Report

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	Description	2023 Adopted	2024 Adopted
101	General		
41110	City Council		
	Personnel Services		
101-41110-410-41030	Part-time Employees	60,000.00	60,000.00
101-41110-410-41210	PERA	2,700.00	2,700.00
101-41110-410-41220	FICA	1,488.00	1,488.00
101-41110-410-41225	Medicare	870.00	870.00
101-41110-410-41510	Workers Compensation Insurance	230.00	240.00
	Personnel Services	65,288.00	65,298.00
	Supplies		
101-41110-410-42110	Supplies	300.00	300.00
101-41110-410-42115	Meeting	500.00	500.00
	Supplies	800.00	800.00
	Other Services & Charges		
101-41110-410-43090	Expert and Professional Svcs	0.00	0.00
101-41110-410-43140	Training & Education	1,250.00	1,250.00
101-41110-410-43220	Postage	100.00	100.00
101-41110-410-43310	Travel Expense	600.00	600.00
101-41110-410-43430	Advertising - Other	0.00	0.00
101-41110-410-43610	Insurance & Bonds	375.00	445.00
101-41110-410-44330	Dues & Subscriptions	54,200.00	58,050.00
101-41110-410-44383	Donations Civic Organizations	37,750.00	45,000.00
	Other Services & Charges	94,275.00	105,445.00
41110	City Council	160,363.00	171,543.00

Fund: General	Function: General Government Department: City Manager 101-41320
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Description of Services:

This activity provides the administrative direction for the City as provided by the City Charter. The City Manager serves as chief administrative officer for the City, ensuring that the charter, laws, ordinances and resolutions of the City Council are enforced and implemented. Moreover, the City Manager is responsible for managing the overall operations of all City departments.

2024 Goals and Significant Change:

- Update Zoning codes for solar, tiny homes and signs
- Prepare for new cannabis business licenses and zoning
- Continue efforts on housing needs in the community
- Move redevelopment forward on 300 block, Blazing Star, and blighted properties
- Find solution to City Center renovation to expand services, improve security and work spaces and create efficiencies
- Work on bonding funding for WWTP

2025 Budget Issues:

- Develop Strategic Plan for the City Council

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Press / Public Engagements	na	na	na	26	23	23
Outreach/Advocacy with State/Fed Officials	na	na	na	9	10	6
Review/Revision of Comp/Master Plans	na	na	na	2	1	1

Staffing Levels:

	2019	2020	2021	2022	2023	2024
City Manager	1	1	1	1	1	1
Assistant City Manager	1	1	0.25	-	-	-
Admin Assistant/Deputy City Clerk	1	1	1	1	1	0.75
Total	3	3	2.25	2	2	1.75

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	387,586	314,342	270,986	274,069	272,026	274,621	2,595	0.95%
Supplies	661	670	409	651	1,250	1,000	(250)	-20.00%
Other Svcs & Chgs	32,007	17,391	17,859	14,346	20,595	15,105	(5,490)	-26.66%
Total	\$420,254	\$332,403	\$289,254	\$289,066	\$293,871	\$290,726	(\$3,145)	-1.07%

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	Description	2023 Adopted	2024 Adopted
41320			
101-41320-410-41010	City Manager		
	Personnel Services		
101-41320-410-41110	Full-time Employees	202,144.00	204,990.00
101-41320-410-41190	Separation Pay	0.00	0.00
101-41320-410-41210	Other Pay	0.00	0.00
101-41320-410-41220	PERA	15,161.00	15,374.00
101-41320-410-41225	FICA	12,533.00	12,709.00
101-41320-410-41310	Medicare	2,931.00	2,972.00
101-41320-410-41312	Health Insurance	34,587.00	34,136.00
101-41320-410-41330	Er HSA Contribution	3,100.00	2,800.00
101-41320-410-41340	Life Insurance	70.00	70.00
101-41320-410-41510	Disability Insurance	366.00	366.00
	Workers Compensation Insurance	1,134.00	1,204.00
	Personnel Services	272,026.00	274,621.00
101-41320-410-42110	Supplies		
101-41320-410-42115	Supplies	500.00	250.00
101-41320-410-42410	Meeting	250.00	250.00
	Minor Equipment & Tools	500.00	500.00
	Supplies	1,250.00	1,000.00
101-41320-410-43040	Other Services & Charges		
101-41320-410-43140	Legal Fees	0.00	0.00
101-41320-410-43210	Training & Education	2,800.00	3,150.00
101-41320-410-43220	Telephone & Internet	2,520.00	1,500.00
101-41320-410-43220	Postage	200.00	200.00
101-41320-410-43310	Travel Expense	4,000.00	5,300.00
101-41320-410-43610	Insurance & Bonds	1,725.00	2,055.00
101-41320-410-44040	VehicleEquipment Repairs	250.00	250.00
101-41320-410-44160	Rents & Leases	0.00	350.00
101-41320-410-44330	Dues & Subscriptions	2,600.00	2,300.00
	Other Services & Charges	14,095.00	15,105.00
101-41320-410-45400	Capital Outlay		
	Machinery & Equipment	6,500.00	0.00
	Capital Outlay	6,500.00	0.00

Description	2023 Adopted	2024 Adopted
41320 City Manager	293,871.00	290,726.00

Fund: General	Function: General Government Department: City Clerk 101-41400
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Description of Services:

The City Clerk is responsible for recording and maintaining all official City Council actions in the role as Secretary to the City Council, records management, election administration, and issuance of permits and licenses.

2024 Goals and Significant Changes:

- Continue revising or repealing, and/or amending ordinances related to licensing
- Continue to research and ensure ordinances pertaining to licensing are accurate
- Continue cataloging and scanning the City's Council Proceedings as well as all documents requiring retention
- Continue to assist on-sale licensed businesses participating in events while complying with liquor laws
- Verify recording of all deferred assessments
- Continue to assist staff and research documents in Landshark and Arcasearch
- Respond to and file Data Requests

2025 Budget Issues:

- Comply with any amendments in State Statutes regarding data retention

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Licenses Active and Processed	140	199	232	224	255	255
Resolutions Adopted	205	225	235	277	280	280
Ordinances Adopted	19	22	67	68	85	85
Recorded Documents	52	49	59	54	60	60

Staffing Levels:

	2019	2020	2021	2022	2023	2024
City Clerk	1	1	1	1	1	1
Admin Assistant/Deputy City Clerk	-	-	-	-	-	0.25
	1	1	1	1	1	1.25

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	103,111	104,663	108,525	112,220	120,992	151,266	30,274	25.02%
Supplies	1,047	447	-	122	300	200	(100)	-33.33%
Other Svcs & Chgs	23,131	17,254	15,506	13,592	18,415	17,075	(1,340)	-7.28%
Total	\$ 127,289	\$ 122,364	\$ 124,031	\$ 125,934	\$ 139,707	\$ 168,541	\$ 28,834	20.64%

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	Description	2023 Adopted	2024 Adopted
41400			
101-41400-410-41010	City Clerk		
101-41400-410-41210	Personnel Services		
101-41400-410-41220	Full-time Employees	81,521.00	103,997.00
101-41400-410-41225	PERA	6,114.00	7,800.00
101-41400-410-41310	FICA	5,054.00	6,448.00
101-41400-410-41312	Medicare	1,182.00	1,508.00
101-41400-410-41330	Health Insurance	24,597.00	28,317.00
101-41400-410-41340	Er HSA Contribution	1,900.00	2,200.00
101-41400-410-41510	Life Insurance	23.00	58.00
	Disability Insurance	144.00	327.00
	Workers Compensation Insurance	457.00	611.00
	Personnel Services	120,992.00	151,266.00
101-41400-410-42110	Supplies		
	Supplies	300.00	200.00
	Supplies	300.00	200.00
101-41400-410-43090	Other Services & Charges		
101-41400-410-43140	Expert & Professional Services	4,025.00	5,975.00
101-41400-410-43210	Training & Education	1,165.00	1,165.00
101-41400-410-43220	Telephone & Internet	360.00	360.00
101-41400-410-43310	Postage	300.00	300.00
101-41400-410-43510	Travel Expense	3,375.00	3,000.00
101-41400-410-43610	Legal Notices Publishing	8,000.00	5,000.00
101-41400-410-44040	Insurance & Bonds	500.00	610.00
101-41400-410-44325	VehicleEquipment Repairs	100.00	100.00
101-41400-410-44330	Credit Card & Bank Fees	300.00	300.00
	Dues & Subscriptions	290.00	265.00
	Other Services & Charges	18,415.00	17,075.00
41400	City Clerk	139,707.00	168,541.00

Fund: General	Function: General Government
	Department: Elections 101-41410

Description of Services:

This activity provides for the preparation of any and all elections including organizing of the polling places, election judges, vote tabulation, and voting equipment.

2024 Goals and Significant Changes:

- Ensure that adequate voting equipment is available for 2024 Election
- Recruitment of election judges

2025 Budget Issues:

- Continue to evaluate election equipment
- Evaluation of election judge salaries

Performance Measures:

City Election results

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Primary Election	-	1	-	2	-	1
Primary Ballots Collected	-		-	666	-	650
General Election	-	1	-	1	-	1
General Ballots Collected	-	5,099	-	6,883	-	6,500

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Election Judges (per Election)	-	72	-	72	-	72

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	-	33,165	-	31,109	-	32,000	32,000	100.00%
Supplies	-	4,717	-	2,663	-	9,525	9,525	100.00%
Other Svcs & Chgs	700	6,824	(46)	6,711	-	4,475	4,475	100.00%
Total	\$ 700	\$ 44,706	\$ (46)	\$ 40,482	\$ -	\$ 46,000	\$ 46,000	100.00%

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	Description	2023 Adopted	2024 Adopted
41410			
	Elections		
101-41410-410-41040	Personnel Services		
	Temporary Employees	0.00	32,000.00
	Personnel Services	0.00	32,000.00
	Supplies		
101-41410-410-42110	Supplies	0.00	8,575.00
101-41410-410-42115	Meeting	0.00	950.00
	Supplies	0.00	9,525.00
	Other Services & Charges		
101-41410-410-43090	Expert & Professional Services	0.00	0.00
101-41410-410-43140	Training & Education	0.00	0.00
101-41410-410-43220	Postage	0.00	100.00
101-41410-410-43310	Travel Expense	0.00	100.00
101-41410-410-43510	Legal Notices Publishing	0.00	300.00
101-41410-410-44160	Rents & Leases	0.00	3,975.00
	Other Services & Charges	0.00	4,475.00
41410	Elections	0.00	46,000.00

Fund: General**Function:** General Government**Department:** Financial Administration 101-41510**Description of Services:**

This activity directs the City's financial affairs pursuant to generally accepted accounting standards. This includes initiation of financial plans, review and implementation of internal controls, safeguarding assets and accounting of financial transactions including: payroll, accounts receivable, accounts payable, investment management, debt management and accounting control, as well as facilitating the annual preparation of the Comprehensive Annual Financial Report, Debt Management Report, Financial Management Plan and Capital Improvement Plan.

2024 Budget Goals and Significant Changes:

- Manage time spent on Utility Line Protection Plan
- Review Credit Card Fees

2025 Budget Issues:

- Increased credit card fees due to credit card usage
- State medical and family leave program

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Payroll W-2's	323	229	246	269	270	260
Accounts Payable Checks/ACH	4,979	4,782	4,431	3,826	4,500	4,550
Utility Customers	7,031	7,108	7,120	7,167	7,100	7,150

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Finance Director	0.85	0.85	0.85	1	1	1
Accounting Supervisor	1	1	1	-	-	-
Accounting Technician	2.5	2.5	2.5	2.5	2.5	2.5
Accounting Clerk	-	-	-	1	1	1
Total	4.35	4.35	4.35	4.5	4.5	4.5

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	397,253	404,666	424,596	419,122	448,372	484,641	36,269	8.09%
Supplies	6,111	5,089	4,946	4,386	7,725	7,500	(225)	-2.91%
Other Svcs & Chgs	78,237	89,302	93,792	93,174	102,290	112,485	10,195	9.97%
Total	\$ 481,601	\$ 499,057	\$ 523,334	\$ 516,682	\$ 558,387	\$ 604,626	\$ 46,239	8.28%

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	Description	2023 Adopted	2024 Adopted
41510			
101-41510-410-41010	Financial Administration		
	Personnel Services		
101-41510-410-41020	Full-time Employees	319,505.00	347,880.00
101-41510-410-41210	Overtime	0.00	0.00
101-41510-410-41220	PERA	23,963.00	26,091.00
101-41510-410-41225	FICA	19,809.00	21,569.00
101-41510-410-41225	Medicare	4,633.00	5,044.00
101-41510-410-41310	Health Insurance	71,125.00	74,469.00
101-41510-410-41312	Er HSA Contribution	6,800.00	6,800.00
101-41510-410-41330	Life Insurance	174.00	174.00
101-41510-410-41340	Disability Insurance	571.00	571.00
101-41510-410-41510	Workers Compensation Insurance	1,792.00	2,043.00
	Personnel Services	448,372.00	484,641.00
101-41510-410-42030	Supplies		
101-41510-410-42110	Printed Forms	0.00	0.00
101-41510-410-42410	Supplies	6,725.00	6,500.00
	Minor Equipment & Tools	1,000.00	1,000.00
	Supplies	7,725.00	7,500.00
101-41510-410-43010	Other Services & Charges		
101-41510-410-43090	Auditing & Accounting Services	51,600.00	52,700.00
101-41510-410-43140	Expert & Professional Services	200.00	200.00
101-41510-410-43210	Training & Education	1,000.00	1,000.00
101-41510-410-43220	Telephone & Internet	720.00	720.00
101-41510-410-43310	Postage	6,500.00	6,500.00
101-41510-410-43610	Travel Expense	1,000.00	1,000.00
101-41510-410-44040	Insurance & Bonds	1,450.00	1,720.00
101-41510-410-44160	VehicleEquipment Repairs	32,200.00	33,050.00
101-41510-410-44310	Rents & Leases	5,520.00	3,495.00
101-41510-410-44325	Cash ShortOver	100.00	100.00
101-41510-410-44330	Credit Card & Bank Fees	1,000.00	1,000.00
	Dues & Subscriptions	1,000.00	1,000.00
	Other Services & Charges	102,290.00	102,485.00
101-41510-410-45700	Capital Outlay		
	Office Equipment & Furniture	0.00	10,000.00

	Description	2023 Adopted	2024 Adopted
	Capital Outlay	0.00	10,000.00
41510	Financial Administration	558,387.00	604,626.00

Fund: General	Function: General Government Department: City Attorney 101-41610
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Description of Services:

In December 2022 Council voted to transform the staffed department into a contracted service.

2024 Budget Goals and Significant Changes:

- Work with PD, Zoning and Inspections on blight/slum buildings

2025 Budget Issues:

- Controlling costs through staff using legal services efficiently

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Criminal Files Opened (not guilty pleas)	406	501	N/A	N/A	N/A	N/A
Court Appearances (total)	1,558	1,450	N/A	N/A	N/A	N/A
Civil Files Opened	49	50	N/A	N/A	N/A	N/A
Civil Files Closed	32	30	N/A	N/A	N/A	N/A

Staffing Levels:

	2019	2020	2021	2022	2023	2024
City Attorney	1	1	1	1	1	-
Administrative Assistant	1	1	1	1	1	1
Total	2	2	2	2	2	1

Starting in 2024 City Attorney position replace with Contracted Attorney

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	225,465	227,558	240,692	224,605	268,245	94,152	43,640	19.43%
Supplies	2,393	1,201	188	1,267	1,100	500	(167)	-13.18%
Other Svcs & Chgs	30,264	26,061	34,310	124,250	42,950	153,955	(81,300)	-65.43%
Total	\$ 258,122	\$ 254,820	\$ 275,190	\$ 350,122	\$ 312,295	\$ 248,607	\$ (37,827)	-10.80%

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	Description	2023 Adopted	2024 Adopted
41610			
101-41610-410-41010	City Attorney		
	Personnel Services		
101-41610-410-41110	Full-time Employees	184,751.00	71,737.00
101-41610-410-41110	Separation Pay	0.00	0.00
101-41610-410-41210	PERA	13,856.00	5,380.00
101-41610-410-41220	FICA	11,455.00	4,448.00
101-41610-410-41225	Medicare	2,679.00	1,040.00
101-41610-410-41310	Health Insurance	50,260.00	9,770.00
101-41610-410-41312	Er HSA Contribution	3,800.00	1,200.00
101-41610-410-41330	Life Insurance	70.00	35.00
101-41610-410-41340	Disability Insurance	338.00	121.00
101-41610-410-41510	Workers Compensation Insurance	1,036.00	421.00
	Personnel Services	268,245.00	94,152.00
101-41610-410-42110	Supplies		
	Supplies	1,100.00	500.00
	Supplies	1,100.00	500.00
101-41610-410-43040	Other Services & Charges		
101-41610-410-43041	Legal Fees	19,250.00	25,000.00
101-41610-410-43090	Legal Fees - Contracted	0.00	114,000.00
101-41610-410-43140	Expert & Professional Services	4,750.00	4,000.00
101-41610-410-43220	Training & Education	5,000.00	1,000.00
101-41610-410-43310	Postage	1,000.00	500.00
101-41610-410-43610	Travel Expense	4,000.00	2,100.00
101-41610-410-44040	Insurance & Bonds	1,000.00	1,220.00
101-41610-410-44160	VehicleEquipment Repairs	250.00	250.00
101-41610-410-44330	Rents & Leases	2,300.00	2,300.00
101-41610-410-44370	Dues & Subscriptions	5,000.00	3,185.00
	Miscellaneous Charges	400.00	400.00
	Other Services & Charges	42,950.00	153,955.00
41610	City Attorney	312,295.00	248,607.00

Fund: General	Function: General Government Department: Human Resources 101-41800
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Description of Services:

The Human Resource Department coordinates the recruitment of applicants and the filling of position vacancies. The department is also responsible for employee relations, collective bargaining, compensation, job classification, employment development, training and administration of safety, employee benefit and wellness programs.

2024 Budget Goals and Significant Changes:

- Retention and Recruitment
- Update and centralize all personnel policies
- Increase preventive wellness programming

2025 Budget Issues:

- Health Care Cost and employee/employer cost shares
- Employee Retention

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Full-time Employees Hired	14	14	15	16	10	5
Separations	16	21	15	13	15	5
Promotions and Transfers	7	6	15	11	5	5
Safety Recordable Incident Rate	4.82	4.47	4.45	8.82	3.83	4.23
Safety DART Rate	1.81	4.47	3.18	8.82	2.25	2.00
Labor Contracts	5	0	5	0	5	0

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Human Resources Director	1	1	1	1	1	1
Human Resource/Payroll Technician	0.5	0.5	0.5	0.5	0.5	0.5
Total	1.5	1.5	1.5	1.5	1.5	1.5

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	176,575	171,217	211,261	185,653	208,873	255,985	47,112	22.56%
Supplies	300	279	37	37	250	150	(100)	-40.00%
Other Svcs & Chgs	55,399	62,721	75,858	71,660	59,840	72,600	12,760	21.32%
Total	\$ 232,274	\$ 234,217	\$ 287,156	\$ 257,350	\$ 268,963	\$ 328,735	\$ 59,772	22.22%

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	Description	2023 Adopted	2024 Adopted
41800			
	Personnel Administration		
	Personnel Services		
101-41800-410-41010	Full-time Employees	140,226.00	151,824.00
101-41800-410-41020	Overtime	0.00	0.00
101-41800-410-41190	Other Pay	0.00	35,000.00
101-41800-410-41210	PERA	10,517.00	11,387.00
101-41800-410-41220	FICA	8,694.00	11,583.00
101-41800-410-41225	Medicare	2,033.00	2,709.00
101-41800-410-41310	Health Insurance	28,680.00	30,105.00
101-41800-410-41312	Er HSA Contribution	2,500.00	2,500.00
101-41800-410-41330	Life Insurance	70.00	70.00
101-41800-410-41340	Disability Insurance	366.00	366.00
101-41800-410-41420	Unemployment	15,000.00	9,344.00
101-41800-410-41510	Workers Compensation Insurance	787.00	1,097.00
	Personnel Services	208,873.00	255,985.00
	Supplies		
101-41800-410-42110	Supplies	250.00	150.00
	Supplies	250.00	150.00
	Other Services & Charges		
101-41800-410-43040	Legal Fees	4,500.00	2,500.00
101-41800-410-43090	Expert & Professional Services	22,475.00	37,975.00
101-41800-410-43130	Human Rights Commission	0.00	0.00
101-41800-410-43140	Training & Education	1,500.00	1,000.00
101-41800-410-43210	Telephone & Internet	360.00	360.00
101-41800-410-43220	Postage	100.00	100.00
101-41800-410-43310	Travel Expense	1,500.00	1,000.00
101-41800-410-43410	Advertising - Employment	10,000.00	10,000.00
101-41800-410-43610	Insurance & Bonds	775.00	935.00
101-41800-410-44040	VehicleEquipment Repairs	4,300.00	4,500.00
101-41800-410-44330	Dues & Subscriptions	7,330.00	7,230.00
101-41800-410-44382	Employee Programs	7,000.00	7,000.00
	Other Services & Charges	59,840.00	72,600.00
41800	Personnel Administration	268,963.00	328,735.00

Description of Services:

This activity is to guide and lead the sustainability, preservation and growth of the community in accordance with an established vision and Comprehensive Plan. This activity assists and supports community and economic development activities of the City through the City Manager's office in accordance with the City Charter. The activity provides staff support to the City's Advisory Planning Commission, Heritage Preservation Commission and Board of Zoning Appeals. Staff support is provided to developers and citizens for planning assistance, site development and coordination with interagencies and departments. The City Manager and staff coordinate loan and grant funds with various agencies.

2024 Goals and Significant Changes:

- Amend outdated and cumbersome ordinances
- Continue to expand and promote community and economic development opportunities
- Promote and expand economic development programs for new housing, professional development, and commercial development
- CLG Grant for Historic Preservation Inventory
- Applying for SCDP Funding for low to moderate income housing
- MN Workforce Housing Grant

2025 Budget Issues:

- On-going resources and costs to update City Codes

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Variance	12	10	3	6	-	3
HPC- COA & Other	8	13	10	7	7	7
Annexations	2	-	2	2	2	2
Administrative Plats	10	3	9	2	3	2
Final Plats	4	2	1	1	1	2
Site Plan Reviews	19	13	20	15	15	15
Zoning Amendments	7	14	7	5	5	5
Conditional Use Permits/IUP	3	4	4	2	4	4
Subdivisions (new)	1	1	1	1	1	1
Revolving Loans (new)	1	2	-	1	3	3
Broadway Ridge Grants	3	3	4	7	7	7

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Planner	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist	0.15	0.25	0.25	-	-	-
Total	1.15	1.25	1.25	1.00	1.00	1.00

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	-	120,764	118,720	113,439	121,036	128,714	7,678	6.34%
Supplies	-	138	305	363	200	300	100	50.00%
Other Svcs & Chgs	-	16,068	17,326	12,246	26,795	21,345	(5,450)	-20.34%
Total	\$ -	\$ 136,970	\$ 136,351	\$ 126,048	\$ 148,031	\$ 150,359	\$ 2,328	1.57%

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	Description	2023 Adopted	2024 Adopted
41910			
101-41910-410-41010	Planning & Zoning		
	Personnel Services		
101-41910-410-41210	Full time Employees	83,150.00	89,052.00
101-41910-410-41220	PERA	6,236.00	6,679.00
101-41910-410-41225	FICA	5,155.00	5,521.00
101-41910-410-41310	Medicare	1,206.00	1,291.00
101-41910-410-41312	Health Insurance	22,784.00	23,609.00
101-41910-410-41330	Er HSA Contribution	1,900.00	1,900.00
101-41910-410-41340	Life Insurance	35.00	35.00
101-41910-410-41510	Disability Insurance	104.00	104.00
	Workers Compensation Insurance	466.00	523.00
	Personnel Services	121,036.00	128,714.00
101-41910-410-42110	Supplies		
	Supplies	200.00	300.00
	Supplies	200.00	300.00
101-41910-410-43090	Other Services & Charges		
101-41910-410-43140	Expert & Professional Services	18,800.00	13,500.00
101-41910-410-43210	Training & Education	2,000.00	2,250.00
101-41910-410-43220	Telephone & Internet	720.00	720.00
101-41910-410-43310	Postage	500.00	500.00
101-41910-410-43510	Travel Expense	2,200.00	2,000.00
101-41910-410-43610	Legal Notices Publishing	1,500.00	1,200.00
101-41910-410-44040	Insurance & Bonds	450.00	550.00
101-41910-410-44330	VehicleEquipmentRepairs	75.00	75.00
	Dues & Subscriptions	550.00	550.00
	Other Services & Charges	26,795.00	21,345.00
41910	Planning & Zoning	148,031.00	150,359.00

Fund: General	Function: General Government Department: City Center 101-41940
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Description of Services:

This activity provides utilities, cleaning and maintenance at City Center, which includes City offices and Library

2024 Budget Goals and Significant Changes:

- Ongoing planning and budgeting for potential City Center remodel/repurposing

2025 Budget Issues:

- Budgeting for City Center remodel/repurposing
- Ongoing repairs and maintenance including boiler upgrades and security fencing

Staffing Levels:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Custodian	0.5	0.5	0.5	0.6	0.6	0.6

Expenditures by Use:

Expenditures	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	Variance	% Change
	Actual	Actual	Actual	Actual	Adopted	Adopted	+/-	Change
Personnel Services	19,028	20,907	18,420	13,514	24,191	25,978	1,787	0.00%
Supplies	8,347	6,531	7,170	8,042	8,600	8,600	-	0.00%
Other Svcs & Chgs	114,909	93,196	122,995	134,953	117,185	127,565	10,380	8.86%
Total	142,284	120,634	148,585	156,509	149,976	162,143	12,167	8.11%

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	Description	2023 Adopted	2024 Adopted
41940			
101-41940-410-41030	City Center		
	Personnel Services		
101-41940-410-41110	Part-time Employees	22,349.00	24,000.00
101-41940-410-41210	Separation Pay	0.00	0.00
101-41940-410-41220	PERA	0.00	0.00
101-41940-410-41225	FICA	1,386.00	1,488.00
101-41940-410-41510	Medicare	324.00	348.00
	Workers Compensation Insurance	132.00	142.00
	Personnel Services	24,191.00	25,978.00
101-41940-410-42110	Supplies		
101-41940-410-42230	Supplies	7,000.00	7,000.00
101-41940-410-42410	Building Repair Supplies	600.00	600.00
	Minor Equipment & Tools	1,000.00	1,000.00
	Supplies	8,600.00	8,600.00
101-41940-410-43090	Other Services & Charges		
101-41940-410-43210	Expert & Professional Services	2,175.00	2,175.00
101-41940-410-43610	Telephone & Internet	3,660.00	3,300.00
101-41940-410-43810	Insurance & Bonds	3,900.00	4,640.00
101-41940-410-43830	Electric Utilities	38,000.00	38,000.00
101-41940-410-43840	Gas Utilities	18,000.00	18,000.00
101-41940-410-44010	Refuse Disposal	3,200.00	3,200.00
101-41940-410-44390	Building Maintenance	48,000.00	48,000.00
	Taxes & Licenses	250.00	250.00
	Other Services & Charges	117,185.00	117,565.00
101-41940-410-45400	Capital Outlay		
	Machinery & Equipment	0.00	10,000.00
	Capital Outlay	0.00	10,000.00
41940	City Center	149,976.00	162,143.00

Fund: General	Function: General Government
	Department: Community Engagement & Enrichment 101-41950

Description of Services:

This department consists of two positions: Director of Community Engagement/Enrichment and the Communications Coordinator. The Director performs administrative and managerial work, coordinating the programs and operations of the Library, Recreation Department, and Communications. The Director also serve as the Blue Zones Albert Lea Project lead. The main purpose of this position is to improve City services and engagement with the public, including underserved populations. The Director coordinates City programing and services in support of other community organizations; and performs related duties as required. The Communications Coordinator is responsible for internal and external communications, including newsletters, social media

2024 Goals and Significant Change:

- Update the City's strategic communications plan and continue implementation, including a new structure for the City's website to make it easier for the public to navigate
- Promote the City to people to live, work and/or play here, including unique and new messages showcasing the positive attributes about the community and City services
- Continue to lead Blue Zones Albert Lea
- Enhance recreational amenities and library services

2025 Budget Issues:

- Seek out grant opportunities to help fund City programming and Blue Zones projects; also ensure that the National Vitality Center funds Blue Zones initiatives

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Facebook followers	-	-	-	6,000	7,000	7,500
Week Lea circulation	-	-	-	1,100	1,300	1,500
Blue Zones funding	-	-	-	-	20,000	25,000
Cultural events	-	-	-	2	3	5

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Community Engage & Enrichment Director	-	-	-	1	1	1
Communications Coordinator	1	1	1	1	1	1
	1	1	1	2	2	2

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	78,330	79,417	86,115	222,565	235,780	253,105	17,325	7.35%
Supplies	354	11	578	5,484	1,500	2,500	1,000	66.67%
Other Svcs & Chgs	7,575	2,340	6,193	17,179	25,090	118,750	93,660	373.30%
Total	\$ 86,259	\$ 81,768	\$ 92,886	\$ 245,228	\$ 262,370	\$ 374,355	\$ 111,985	42.68%

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	Description	2023 Adopted	2024 Adopted
41950			
101-41950-410-41010	Community Eng and Enrichment		
	Personnel Services		
101-41950-410-41020	Full-time Employees	171,424.00	184,890.00
101-41950-410-41210	Overtime	0.00	0.00
101-41950-410-41220	PERA	12,857.00	13,867.00
101-41950-410-41225	FICA	10,628.00	11,463.00
101-41950-410-41225	Medicare	2,486.00	2,681.00
101-41950-410-41310	Health Insurance	33,949.00	35,644.00
101-41950-410-41312	Er HSA Contribution	3,100.00	3,100.00
101-41950-410-41330	Life Insurance	70.00	70.00
101-41950-410-41340	Disability Insurance	304.00	304.00
101-41950-410-41510	Workers Compensation Insurance	962.00	1,086.00
	Personnel Services	235,780.00	253,105.00
101-41950-410-42110	Supplies		
	Supplies	1,500.00	2,500.00
	Supplies	1,500.00	2,500.00
101-41950-410-43090	Other Services & Charges		
101-41950-410-43140	Expert & Professional Services	3,380.00	68,425.00
101-41950-410-43210	Training & Education	2,150.00	1,750.00
101-41950-410-43220	Telephone & Internet	1,080.00	1,080.00
101-41950-410-43310	Postage	5,000.00	5,500.00
101-41950-410-43430	Travel Expense	4,350.00	5,950.00
101-41950-410-43610	Advertising - Other	7,500.00	13,825.00
101-41950-410-44040	Insurance & Bonds	950.00	1,140.00
101-41950-410-44330	VehicleEquipment Repairs	250.00	250.00
	Dues & Subscriptions	430.00	830.00
	Other Services & Charges	25,090.00	98,750.00
41950	Community Eng and Enrichment	262,370.00	354,355.00

Fund: General	Function: General Government
	Department: Information Technology 101-41955

Description of Services:

This activity serves the Information Technology (IT) needs of the City.

2024 Goals and Significant Changes:

- Continue relationship with Freeborn County for IT Services
- Review computer replacement schedule

2025 Budget Issues:

- Replacement of outdated equipment
- Review of software needs

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Computer Replacements	12	13	12	12	12	12

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Supplies	500	500	51	-	500	500	-	0.00%
Other Svcs & Chgs	68,457	69,946	67,682	31,253	88,600	278,050	189,450	213.83%
Total	\$ 68,957	\$ 70,446	\$ 67,733	\$ 31,253	\$ 89,100	\$ 278,550	\$ 189,450	212.63%

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	Description	2023 Adopted	2024 Adopted
41955			
101-41955-410-42420	Information Technology Supplies Minor Computer EquipSoftware Supplies	500.00 500.00	500.00 500.00
101-41955-410-43090	Other Services & Charges Expert & Professional Services	71,100.00	260,000.00
101-41955-410-44040	VehicleEquipment Repairs	17,500.00	18,050.00
	Other Services & Charges	88,600.00	278,050.00
41955	Information Technology	89,100.00	278,550.00

Fund: General**Function:** Public Safety**Department:** Police Admin 101-42110**Description of Services:**

This activity provides for the administrative direction of the Police Department including Patrol, Criminal Investigations, School Resource Officers, Community Service Officers, and Reserve Officers.

2024 Budget Goals and Significant Changes:

- Utilize community survey data to best implement department goals
- Joint LEC contract agreement
- Digital storage and retention issues
- Upgrade weapon optics

2025 Budget Issues:

- BWC/Mobile camera upgrades

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Total Vehicles	19	19	19	19	19	19
Part I & Part II Totals	1,229	1,236	1,178	960	932	1,000
Total Calls for Service	20,323	21,021	18,889	21,000	21,226	21,000

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Director of Public Safety	0.50	0.50	0.50	0.50	0.50	0.50
Deputy Police Chief	1.00	1.00	1.00	1.00	1.00	1.00
Public Safety Sergeant	-	-	-	0.50	0.50	0.50
Administrative Assistant	1.00	0.50	0.50	0.50	0.50	0.50
Lieutenant	2.00	2.00	-	-	-	-
Total	4.50	4.00	2.00	2.50	2.50	2.50

Note: Lieutenants moved to Investigations and Patrol in 2021

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	556,409	527,168	255,371	321,689	345,395	365,932	20,537	5.95%
Supplies	7,681	2,973	6,573	7,925	6,150	39,150	33,000	536.59%
Other Svcs & Chgs	269,218	313,945	298,449	291,709	355,837	371,100	15,263	4.29%
Total	\$ 833,308	\$ 844,086	\$ 560,393	\$ 621,323	\$ 707,382	\$ 776,182	\$ 68,800	9.73%

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	Description	2023 Adopted	2024 Adopted
42110			
101-42110-420-41010	Police Administration		
101-42110-420-41150	Personnel Services		
101-42110-420-41210	Full-time Employees	251,514.00	267,678.00
101-42110-420-41220	Uniform Allowance	1,275.00	1,700.00
101-42110-420-41225	PERA	37,450.00	40,012.00
101-42110-420-41310	FICA	4,296.00	4,478.00
101-42110-420-41312	Medicare	3,647.00	3,881.00
101-42110-420-41330	Health Insurance	33,828.00	34,803.00
101-42110-420-41340	Er HSA Contribution	3,100.00	1,900.00
101-42110-420-41510	Life Insurance	122.00	122.00
	Disability Insurance	510.00	510.00
	Workers Compensation Insurance	9,653.00	10,848.00
	Personnel Services	345,395.00	365,932.00
101-42110-420-42030	Supplies		
101-42110-420-42110	Printed Forms	0.00	0.00
101-42110-420-42115	Supplies	1,700.00	31,700.00
101-42110-420-42120	Meeting	100.00	700.00
101-42110-420-42180	Motor Fuels	2,500.00	2,500.00
101-42110-420-42210	Uniforms	500.00	500.00
101-42110-420-42220	VehicleEquipment Parts	100.00	100.00
101-42110-420-42410	Tires	850.00	850.00
101-42110-420-42420	Minor Equipment & Tools	200.00	200.00
	Minor Computer EquipSoftware	200.00	2,600.00
	Supplies	6,150.00	39,150.00
101-42110-420-43090	Other Services & Charges		
101-42110-420-43130	Expert & Professional Services	9,400.00	11,400.00
101-42110-420-43140	Community Policing Initiatives	4,000.00	0.00
101-42110-420-43210	Training & Education	5,550.00	4,600.00
101-42110-420-43220	Telephone & Internet	1,080.00	1,380.00
101-42110-420-43310	Postage	2,000.00	2,000.00
101-42110-420-43430	Travel Expense	3,000.00	2,400.00
101-42110-420-43610	Advertising - Other	400.00	400.00
101-42110-420-43810	Insurance & Bonds	27,700.00	32,970.00
101-42110-420-44040	Electric Utilities	800.00	800.00
	VehicleEquipment Repairs	1,500.00	1,500.00

	Description	2023 Adopted	2024 Adopted
101-42110-420-44160	Joint LEC Expenditures	252,000.00	260,000.00
101-42110-420-44325	Credit Card & Bank Fees	0.00	0.00
101-42110-420-44330	Dues & Subscriptions	48,357.00	53,600.00
101-42110-420-44390	Taxes & Licenses	50.00	50.00
	Other Services & Charges	355,837.00	371,100.00
42110	Police Administration	707,382.00	776,182.00

Fund: General	Function: Public Safety Department: Criminal Investigation 101-42121
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Description of Services:

This activity provides for investigation and processing of complaints related to all levels of criminal activity. Starting with the 2020 Budget, the School Resource Officer position was combined with this department. This area is comprised of investigators who work on general investigations and projects related thereto, child protection in conjunction with social services, and narcotics with the drug task force.

2024 Goals and Significant Changes:

- Additional operating costs associated with software and technology purchases
- Pole Camera

2025 Budget Issues:

- Consideration for Joint Powers Agreement amongst four counties

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Calls for Service - Investigations	1,271	1,070	2,260	1,250	986	1,200

Staffing Levels:

Title	2019	2020	2021	2022	2023	2024
Lieutenant	-	-	1	1	1	1
Detective	3	3	3	3	3	3
SCDIU Agent	-	1	1	1	1	1
School Resource Officer	1	1	1	1	2	2
Total	4	5	6	6	7	7

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	396,513	598,456	794,114	806,249	843,789	1,034,559	190,770	22.61%
Supplies	4,527	5,504	8,033	11,441	9,500	9,000	(500)	-5.26%
Other Svcs & Chgs	12,566	13,274	21,213	36,153	36,700	42,020	5,320	14.50%
Total	\$ 413,606	\$ 617,234	\$ 823,360	\$ 853,843	\$ 889,989	\$ 1,085,579	\$ 195,590	21.98%

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	Description	2023 Adopted	2024 Adopted
42121			
	Criminal Investigation		
	Personnel Services		
101-42121-420-41010	Full-time Employees	547,599.00	668,601.00
101-42121-420-41020	Overtime	25,000.00	32,000.00
101-42121-420-41110	Separation Pay	0.00	0.00
101-42121-420-41120	Holiday Buyback	12,000.00	25,000.00
101-42121-420-41150	Uniform Allowance	5,100.00	5,950.00
101-42121-420-41210	PERA	101,350.00	124,006.00
101-42121-420-41225	Medicare	8,477.00	10,521.00
101-42121-420-41310	Health Insurance	103,979.00	117,886.00
101-42121-420-41312	Er HSA Contribution	9,300.00	10,500.00
101-42121-420-41330	Life Insurance	209.00	244.00
101-42121-420-41340	Disability Insurance	901.00	1,047.00
101-42121-420-41510	Workers Compensation Insurance	29,874.00	38,804.00
	Personnel Services	843,789.00	1,034,559.00
	Supplies		
101-42121-420-42110	Supplies	500.00	0.00
101-42121-420-42120	Motor Fuels	4,400.00	4,400.00
101-42121-420-42180	Uniforms	500.00	500.00
101-42121-420-42210	VehicleEquipment Parts	0.00	0.00
101-42121-420-42220	Tires	1,600.00	1,600.00
101-42121-420-42410	Minor Equipment & Tools	2,500.00	2,500.00
	Supplies	9,500.00	9,000.00
	Other Services & Charges		
101-42121-420-43090	Expert & Professional Services	3,600.00	3,700.00
101-42121-420-43140	Training & Education	7,800.00	8,800.00
101-42121-420-43210	Telephone & Internet	2,700.00	3,720.00
101-42121-420-43310	Travel Expense	4,050.00	5,050.00
101-42121-420-43610	Insurance & Bonds	2,550.00	3,050.00
101-42121-420-44040	VehicleEquipment Repairs	500.00	2,000.00
101-42121-420-44330	Dues & Subscriptions	15,500.00	15,700.00
	Other Services & Charges	36,700.00	42,020.00
42121	Criminal Investigation	889,989.00	1,085,579.00

Fund: General	Function: Public Safety
	Department: Patrol 101-42123

Description of Services:

This activity provides for the use of uniform patrol personnel in squad cars, bicycles and on foot to perform functions through the entire City of Albert Lea. The basic function of this unit is to ensure the safety of the citizens of Albert Lea, protect property, prevent crime and ensure traffic law compliance. Additionally, this unit is actively involved in Community Policing Initiatives.

2024 Budget Goals and Significant Changes:

- Motorola Portable Radios

2025 Budget Issues:

- Technology costs for maintenance of systems and upgrades to existing systems
- Replacement of squad vehicles
- Indoor Gun Range ventilation upgrade

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Domestic Response	298	345	301	260	282	300
Animal Control Complaints	694	666	721	720	804	700
DUI's	65	79	50	47	50	60
Traffic Stops	2,771	3,141	2,968	2,725	2,543	3,000

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Lieutenant	-	-	1	1	1	1
Sergeant	4	4	4	4	4	4
Patrol Officer	16	15	15	15	15	15
Total	20	19	20	20	20	20

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	2,152,542	2,064,242	2,381,162	2,428,543	2,614,674	2,750,819	136,145	5.21%
Supplies	83,812	76,703	106,006	108,129	114,550	80,100	(34,450)	-30.07%
Other Svcs & Chgs	73,740	110,881	95,320	102,074	113,525	122,075	8,550	7.53%
Total	\$ 2,310,094	\$ 2,251,826	\$ 2,582,488	\$ 2,638,745	\$ 2,842,749	\$ 2,952,994	\$ 110,245	3.88%

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	Description	2023 Adopted	2024 Adopted
42123			
101-42123-420-41010	Patrol		
	Personnel Services		
101-42123-420-41020	Full-time Employees	1,607,031.00	1,702,668.00
101-42123-420-41110	Overtime	130,000.00	190,000.00
101-42123-420-41120	Separation Pay	0.00	0.00
101-42123-420-41150	Holiday Buyback	25,000.00	35,000.00
101-42123-420-41210	Uniform Allowance	17,000.00	17,000.00
101-42123-420-41220	PERA	307,454.00	335,002.00
101-42123-420-41225	FICA	0.00	0.00
101-42123-420-41310	Medicare	25,549.00	27,951.00
101-42123-420-41312	Health Insurance	377,064.00	309,795.00
101-42123-420-41330	Er HSA Contribution	31,900.00	26,700.00
101-42123-420-41340	Life Insurance	731.00	731.00
101-42123-420-41510	Disability Insurance	2,819.00	2,819.00
	Workers Compensation Insurance	90,126.00	103,153.00
	Personnel Services	2,614,674.00	2,750,819.00
101-42123-420-42030	Supplies		
101-42123-420-42070	Printed Forms	0.00	0.00
101-42123-420-42110	Training Instruction Supplies	4,500.00	5,700.00
101-42123-420-42115	Supplies	25,000.00	0.00
101-42123-420-42120	Meeting	0.00	0.00
101-42123-420-42170	Motor Fuels	40,000.00	35,000.00
101-42123-420-42180	Safety Equipment	7,500.00	5,500.00
101-42123-420-42210	Uniforms	16,000.00	11,500.00
101-42123-420-42220	VehicleEquipment Parts	5,000.00	5,000.00
101-42123-420-42410	Tires	9,000.00	9,000.00
	Minor Equipment & Tools	7,550.00	8,400.00
	Supplies	114,550.00	80,100.00
101-42123-420-43090	Other Services & Charges		
101-42123-420-43140	Expert & Professional Services	13,840.00	14,950.00
101-42123-420-43210	Training & Education	30,000.00	30,835.00
101-42123-420-43310	Telephone & Internet	20,220.00	24,720.00
101-42123-420-43610	Travel Expense	5,140.00	9,100.00
101-42123-420-44040	Insurance & Bonds	12,525.00	15,170.00
	VehicleEquipment Repairs	30,000.00	25,000.00

Description	2023 Adopted	2024 Adopted
101-42123-420-44330	Dues & Subscriptions	1,500.00
101-42123-420-44390	Taxes & Licenses	300.00
	Other Services & Charges	113,525.00
42123	Patrol	2,842,749.00
		2,952,994.00

Fund: General	Function: Public Safety Department: Police Reserves 101-42124
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Description of Services:

This activity is based on 7-11 volunteer Reserve Police Officers who are trained to assist sworn personnel with community events and other activities. This budget includes the Police Chaplain (ALPD/FCSO).

2024 Budget Goals and Significant Changes:

- Additional reserve officers
- Training and uniform costs

2025 Budget Issues:

- Equipment costs

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Volunteer Hours	1619	1126	1505	1300	737	1100
Events	59	39	69	65	37	50
Chaplain Call-Outs					34	40
Chaplain Staff Counseling (hrs)					90	10

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Unpaid Reserve Officers	11	9	9	7	5	9

Expenditures by Use:

Expenditures	2019	2020	2021	2022	2023	2024	Variance	% Change
	Actual	Actual	Actual	Actual	Adopted	Adopted	+/-	
Supplies	1,875	2,176	1,005	1,672	3,500	2,000	(1,500)	-42.86%
Other Svcs & Chgs	300	625	500	886	2,100	2,100	-	0.00%
Total	\$ 2,175	\$ 2,801	\$ 1,505	\$ 2,558	\$ 5,600	\$ 4,100	\$ (1,500)	-26.79%

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	Description	2023 Adopted	2024 Adopted
42124			
101-42124-420-42110	Reserves		
101-42124-420-42120	Supplies		
101-42124-420-42180	Supplies	1,000.00	0.00
	Motor Fuels	1,000.00	500.00
	Uniforms	1,500.00	1,500.00
	Supplies	3,500.00	2,000.00
101-42124-420-43140	Other Services & Charges		
101-42124-420-43310	Training & Education	2,100.00	2,100.00
101-42124-420-44040	Travel Expense	0.00	0.00
	VehicleEquipment Repairs	0.00	0.00
	Other Services & Charges	2,100.00	2,100.00
42124	Reserves	5,600.00	4,100.00

Fund: General	Function: Public Safety
	Department: Fire 101-42220

Description of Services:

This activity provides for all fire, rescue, and public assist and fire prevention activities by the Fire Department. These include fire safety education programs for the public, pre-plan inspections, housing rental inspections, fire suppression and rescue activities for the City of Albert Lea and the surrounding area.

2024 Budget Goals and Significant Changes:

- Emergency Management Plans established for City - Continued
- Continued Training for all members
- Continued push on Inspections (Commercial/Rental)
- Effective & Efficient Development of Public Safety Sergeant
- Succession Planning
- Radio updates due to changes in Motorola support
- Maintain training/certification credentials
- Personnel Protective Equipment (FF Turnout Gear)
- POC Recruitment

2025 Budget Issues:

- 3/4 Ton Pickup - Under review; possibly move to the right within the CIP

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Total Vehicles	10	10	10	10	10	10
Public Education Contacts	5,101	2,852	17,760	8,105	8,000	8,000
Hours of Fire Fighting Training	8,303	6,286	8,272	7,624	7,000	7,000
Fire Structure Calls	57	83	73	52	50	55
Fire Other Calls	4	8	9	40	30	30
City Rescue Calls	1,725	1,794	1,932	2,148	2,150	2,150
All Other Calls	618	560	642	647	650	650
Mutual Aid Rendered	35	35	32	54	35	35
Mutual Aid Received	1	1	5	6	3	2
Fire Saves	\$282,298,024	\$31,698,258	\$10,692,025	\$30,562,886	\$24,000,000	\$20,000,000

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Director of Public Safety	0.5	0.5	0.5	0.5	0.5	0.5
Deputy Fire Chief	1	1	1	1	1	1
Captains	3	3	3	3	3	3
Lieutenant	3	3	3	3	3	3
Firefighters	9	9	9	9	9	9
Public Safety Sergeant	-	-	-	0.5	0.5	0.5
Administrative Assistant	0.35	0.5	0.5	0.5	0.5	0.5
Total	16.85	17	17	17.5	17.5	17.5
Paid On-Call	14	13	16	14	16	18
Total Fire	30.85	30	33	31.5	33.5	35.5

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	1,942,484	1,975,040	2,110,083	2,222,603	2,275,813	2,350,283	74,470	3.27%
Supplies	88,295	85,649	101,459	106,915	116,300	122,500	6,200	5.33%
Other Svcs & Chgs	119,218	95,287	142,309	154,678	164,730	177,835	13,105	7.96%
Debt Service	15,156	14,931	15,115	16,068	15,000	15,000	-	0.00%
Total	\$2,165,153	\$2,170,907	\$2,368,966	\$2,500,264	\$2,571,843	\$2,665,618	\$93,775	3.65%

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	Description	2023 Adopted	2024 Adopted
42220			
101-42220-420-41010	Fire Fighting		
101-42220-420-41015	Personnel Services		
101-42220-420-41020	Full-time Employees	1,340,633.00	1,404,720.00
101-42220-420-41025	Scheduled Overtime	93,145.00	95,180.00
101-42220-420-41030	Overtime	40,000.00	55,000.00
101-42220-420-41035	FT Ee Training Stipend	4,000.00	5,000.00
101-42220-420-41110	Part-time Employees	52,000.00	52,000.00
101-42220-420-41150	Separation Pay	0.00	0.00
101-42220-420-41210	Uniform Allowance	425.00	0.00
101-42220-420-41220	PERA	254,499.00	268,736.00
101-42220-420-41225	FICA	7,520.00	7,702.00
101-42220-420-41310	Medicare	22,182.00	23,372.00
101-42220-420-41312	Health Insurance	310,776.00	282,271.00
101-42220-420-41330	Er HSA Contribution	27,400.00	24,800.00
101-42220-420-41340	Life Insurance	2,352.00	2,352.00
101-42220-420-41510	Disability Insurance	2,533.00	2,533.00
	Workers Compensation Insurance	118,348.00	126,617.00
	Personnel Services	2,275,813.00	2,350,283.00
101-42220-420-42070	Supplies		
101-42220-420-42110	Training Instruction Supplies	2,000.00	4,000.00
101-42220-420-42115	Supplies	14,100.00	14,100.00
101-42220-420-42120	Meeting	750.00	500.00
101-42220-420-42170	Motor Fuels	17,000.00	17,000.00
101-42220-420-42180	Safety Equipment	31,000.00	34,000.00
101-42220-420-42210	Uniforms	9,650.00	9,000.00
101-42220-420-42220	VehicleEquipment Parts	9,500.00	7,000.00
101-42220-420-42230	Tires	3,000.00	9,600.00
101-42220-420-42410	Building Repair Supplies	3,000.00	3,000.00
101-42220-420-42420	Minor Equipment & Tools	26,300.00	24,300.00
	Minor Computer EquipSoftware	0.00	0.00
	Supplies	116,300.00	122,500.00
101-42220-420-43090	Other Services & Charges		
101-42220-420-43130	Expert & Professional Services	5,800.00	9,000.00
101-42220-420-43140	Fire Prevention	4,000.00	6,000.00
	Training & Education	20,800.00	20,800.00

Description	2023 Adopted	2024 Adopted
101-42220-420-43210	Telephone & Internet	7,800.00
101-42220-420-43220	Postage	200.00
101-42220-420-43310	Travel Expense	15,000.00
101-42220-420-43610	Insurance & Bonds	17,900.00
101-42220-420-43810	Electric Utilities	22,000.00
101-42220-420-43830	Gas Utilities	13,000.00
101-42220-420-43840	Refuse Disposal	2,000.00
101-42220-420-44010	Building Maintenance	7,900.00
101-42220-420-44040	VehicleEquipment Repairs	27,000.00
101-42220-420-44160	Rents & Leases	1,800.00
101-42220-420-44330	Dues & Subscriptions	19,530.00
101-42220-420-44390	Taxes & Licenses	0.00
101-42220-420-46020	Other LT Obligation Principal	15,000.00
	Other Services & Charges	179,730.00
42220	Fire Fighting	2,571,843.00
		2,665,618.00

Fund: General	Function: Public Safety
	Department: Building Inspections 101-42400

Description of Services:

This activity provides for the plan review and inspection of all new and remodeled construction within the city by a State certified building inspector. The purpose of these inspections is to protect the homeowner and ensure compliance with the latest adopted revision of the Uniform Building Code, its related appendices and local ordinances.

2024 Goals and Significant Changes:

- Continued encouragement and requirement of electronic plan submittal to aid efficiency and record retention with Blue Beam
- Full implementation of online permitting with goal of midyear being fully operational
- Review and possible changes to several significant zoning ordinances

2025 Budget Issues:

- Continue review of zoning ordinances
- Replace vehicle with possible EV

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Building Permits	636	573	595	648	850	660
Plumbing Permits	75	48	60	101	180	90
Heating Permits	327	310	356	445	400	365
Sign Permits	28	21	33	24	20	25
Fire Sprinkler Permits	0	5	8	14	6	7
Single Family Homes	5	3	7	4	5	5
Total Permits Issued	1,232	1,102	1,198	1,344	1,550	1,285
Total Construction Value	26,649,602	27,730,447	50,340,170	26,097,127	25,000,000	26,000,000

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Building Official	1	1	1	1	1	1
Building Inspector	2	2	2	2	2	2
Office Specialist	0.50	0.75	0.75	1	1	1
Total	3.5	3.75	3.75	4	4	4

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	302,518	331,826	355,116	392,599	422,237	449,363	27,126	6.42%
Supplies	11,669	8,993	3,190	6,957	4,950	7,750	2,800	56.57%
Other Svcs & Chgs	31,200	122,435	132,493	22,459	30,100	31,950	1,850	6.15%
Total	\$345,387	\$463,254	\$490,799	\$422,015	\$457,287	\$489,063	\$31,776	6.95%

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	Description	2023 Adopted	2024 Adopted
42400			
101-42400-420-41010	Building Inspection	315,705.00	337,762.00
101-42400-420-41020	Personnel Services	500.00	0.00
101-42400-420-41210	Full-time Employees	23,715.00	25,332.00
101-42400-420-41220	Overtime	19,605.00	20,941.00
101-42400-420-41225	PERA	4,585.00	4,898.00
101-42400-420-41310	FICA	50,412.00	52,532.00
101-42400-420-41312	Medicare	5,500.00	5,500.00
101-42400-420-41330	Health Insurance	139.00	139.00
101-42400-420-41340	Er HSA Contribution	520.00	520.00
101-42400-420-41510	Life Insurance	1,556.00	1,739.00
	Disability Insurance		
	Workers Compensation Insurance		
	Personnel Services	422,237.00	449,363.00
	Supplies		
101-42400-420-42030	Printed Forms	0.00	0.00
101-42400-420-42110	Supplies	1,800.00	1,800.00
101-42400-420-42120	Motor Fuels	1,600.00	1,600.00
101-42400-420-42170	Safety Equipment	200.00	200.00
101-42400-420-42180	Uniforms	750.00	750.00
101-42400-420-42210	VehicleEquipment Parts	100.00	100.00
101-42400-420-42220	Tires	0.00	0.00
101-42400-420-42410	Minor Equipment & Tools	500.00	3,300.00
	Supplies	4,950.00	7,750.00
	Other Services & Charges		
101-42400-420-43090	Expert & Professional Services	2,000.00	1,000.00
101-42400-420-43130	Hazardous Properties	0.00	0.00
101-42400-420-43140	Training & Education	4,550.00	6,050.00
101-42400-420-43210	Telephone & Internet	4,860.00	3,840.00
101-42400-420-43220	Postage	1,500.00	2,500.00
101-42400-420-43310	Travel Expense	3,000.00	3,000.00
101-42400-420-43610	Insurance & Bonds	1,950.00	2,320.00
101-42400-420-43840	Refuse Disposal	0.00	0.00
101-42400-420-44040	VehicleEquipment Repairs	4,500.00	4,500.00
101-42400-420-44325	Credit Card & Bank Fees	5,000.00	6,000.00
101-42400-420-44330	Dues & Subscriptions	2,740.00	2,740.00

	Description	2023 Adopted	2024 Adopted
	Other Services & Charges	30,100.00	31,950.00
42400	Building Inspection	457,287.00	489,063.00

Fund: General	Function: Public Safety
	Department: Community Services 101-42700

Description of Services:

This activity provides for the education and enforcement of violations to the City's nuisance ordinance including junk and refuse accumulation, tall grass and noxious weeds, and disabled and abandoned vehicles. In addition, this activity monitors and enforces parking restrictions and may occasionally assist with animal control calls. This activity is also responsible for the intake and maintenance of the evidence room activities.

2024 Budget Goals and Significant Changes:

- Contract enhancements with rural communities.

2025 Budget Issues:

- Review of City's nuisance ordinances

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Junk Vehicles Complaints	91	107	171	140	70	150
Vehicles Towed	9	18	15	27	7	40
Refuse Complaints	221	189	212	126	139	175
City Clean Ups	14	25	5	22	42	50
Grass Complaints	193	289	247	165	129	200
Contract Mowing	40	100	90	55	51	71
Prescription Drug Disposal (lbs)	2,036	1,735	1,611	1,812	1,754	1,800
Rural Community Abatements					8	10

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Community Services Officer	2	1	1	1	1	1
Community Services Officer-Evidence Tech	-	1	1	1	1	1
Total	2	2	2	2	2	2

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	147,299	153,298	159,642	165,270	170,417	156,889	(13,528)	-7.94%
Supplies	2,138	1,384	2,619	3,850	4,050	4,400	350	8.64%
Other Svcs & Chgs	24,141	30,382	40,430	65,124	44,550	89,670	45,120	101.28%
Total	\$ 173,578	\$ 185,064	\$ 202,691	\$ 234,243	\$ 219,017	\$ 250,959	\$ 31,942	14.58%

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	Description	2023 Adopted	2024 Adopted
42700			
101-42700-420-41010	Community Services		
	Personnel Services		
101-42700-420-41020	Full-time Employees	118,185.00	121,875.00
101-42700-420-41110	Overtime	0.00	0.00
101-42700-420-41110	Separation Pay	0.00	0.00
101-42700-420-41210	PERA	4,241.00	4,180.00
101-42700-420-41220	FICA	7,327.00	7,556.00
101-42700-420-41225	Medicare	1,714.00	1,767.00
101-42700-420-41310	Health Insurance	35,015.00	18,232.00
101-42700-420-41312	Er HSA Contribution	3,100.00	2,400.00
101-42700-420-41330	Life Insurance	70.00	70.00
101-42700-420-41340	Disability Insurance	202.00	202.00
101-42700-420-41510	Workers Compensation Insurance	563.00	607.00
	Personnel Services	170,417.00	156,889.00
101-42700-420-42110	Supplies		
101-42700-420-42120	Supplies	750.00	0.00
101-42700-420-42180	Motor Fuels	1,800.00	1,800.00
101-42700-420-42210	Uniforms	1,000.00	800.00
101-42700-420-42220	Vehicle EquipmentParts	0.00	0.00
101-42700-420-42230	Tires	500.00	800.00
101-42700-420-42420	Building Repair Supplies	0.00	1,000.00
	Supplies	4,050.00	4,400.00
101-42700-420-43070	Other Services & Charges		
101-42700-420-43090	Management Services	12,000.00	12,000.00
101-42700-420-43140	Expert & Professional Services	8,000.00	15,000.00
101-42700-420-43210	Training & Education	500.00	500.00
101-42700-420-43220	Telephone & Internet	0.00	0.00
101-42700-420-43310	Postage	800.00	800.00
101-42700-420-43610	Travel Expense	0.00	0.00
101-42700-420-43840	Insurance & Bonds	650.00	770.00
101-42700-420-44040	Refuse Disposal	22,000.00	60,000.00
101-42700-420-44325	VehicleEquipment Repairs	500.00	500.00
101-42700-420-44330	Credit Card Fees	0.00	0.00
	Dues & Subscriptions	100.00	100.00

	Description	2023 Adopted	2024 Adopted
42700	Other Services & Charges	44,550.00	89,670.00
	Community Services	219,017.00	250,959.00

Description of Services:

This department provides engineering services for capital construction projects. These activities include feasibility analysis, surveying, design, construction, contract administration, project inspection and general public infrastructure record keeping. Engineering is also responsible for maintaining lights and signals. Storm water and wetland functions are also administered from engineering.

2024 Budget Goals and Significant Changes:

- Design and construct projects in the adopted Capital Improvement Plan
- Continue to refine Capital Improvement Plan and financing of projects
- Collaborate with Watershed on water quality projects including dredging and in lake restoration
- Complete Reconstruction and Overlay projects

2025 Budget Issues:

- Execute Capital Improvement Plan
- Implementation of MS4 and TMDL plans

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Construction Totals	\$8,663,618	\$9,206,367	\$4,943,635	\$19,611,229	\$1,645,000	\$5,910,000
New Streets	0.00	0.00	0.00	0.25	0.00	0.00
Reconstructed Streets	1.96	0.31	0.75	0.80	0.59	0.87
Bituminous Overlays	0.00	2.91	2.12	5.23	0.79	2.31
New Sidewalks	0.05	0.00	0.00	2.50	0.13	0.84
Reconstruct Sidewalks	1.43	0.42	0.89	1.54	0.36	0.50
New Curb and Gutter	0.00	0.00	0.00	0.00	0.00	0.00
Reconstruct Curb and Gutter	2.20	1.01	1.30	2.53	0.73	1.97
New Sanitary Sewer	1.68	0.00	0.00	0.00	0.00	0.00
Reconstruct Sanitary Sewer	0.81	0.49	1.26	1.02	0.34	0.51
New Water Main	1.39	0.00	0.00	0.00	0.00	0.00
Reconstruct Water Main	1.35	0.86	1.39	0.99	0.34	0.59
New Storm Sewer	0.31	0.00	0.00	0.82	0.00	0.00
Reconstruct Storm Sewer	0.56	0.24	0.24	0.17	0.34	0.51
Slipline Sanitary Sewer	0.52	0.54	0.81	0.00	0.45	0.67

Construction reported in miles.

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Public Works Director/City Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Civil Engineer	1.50	1.50	1.50	1.50	1.50	1.50
Engineer Technician	2.00	2.00	2.00	2.00	2.00	2.00
Office Specialist	0.88	0.88	0.88	0.88	0.88	1.00
Total	5.38	5.38	5.38	5.38	5.38	5.50

Expenditures by Use:

Expenditure	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	586,453	600,457	620,542	606,789	672,818	738,160	65,342	9.71%
Supplies	9,455	6,400	6,238	7,124	16,675	16,675	-	0.00%
Other Svcs & Chgs	38,819	33,335	27,054	29,249	30,250	29,480	(770)	-2.55%
Capital Outlay	-	-	-	11,900	5,500	-	(5,500)	0.00%
Total	\$634,727	\$640,192	\$653,834	\$655,062	\$725,243	\$784,315	\$59,072	8.15%

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	Description	2023 Adopted	2024 Adopted
43110			
101-43110-430-41010	Engineering		
101-43110-430-41020	Personnel Services		
101-43110-430-41030	Full-time Employees	400,730.00	442,689.00
101-43110-430-41040	Overtime	15,000.00	17,500.00
101-43110-430-41040	Part-time Employees	56,681.00	60,156.00
101-43110-430-41210	Temporary Employees	8,000.00	8,000.00
101-43110-430-41220	PERA	35,431.00	39,026.00
101-43110-430-41225	FICA	29,785.00	32,757.00
101-43110-430-41225	Medicare	6,966.00	7,661.00
101-43110-430-41310	Health Insurance	107,541.00	117,173.00
101-43110-430-41312	Er HSA Contribution	9,250.00	9,400.00
101-43110-430-41330	Life Insurance	191.00	191.00
101-43110-430-41340	Disability Insurance	799.00	799.00
101-43110-430-41510	Workers Compensation Insurance	2,444.00	2,808.00
	Personnel Services	672,818.00	738,160.00
101-43110-430-42030	Supplies		
101-43110-430-42110	Printed Forms	0.00	0.00
101-43110-430-42120	Supplies	11,800.00	11,800.00
101-43110-430-42170	Motor Fuels	3,000.00	3,000.00
101-43110-430-42180	Safety Equipment	300.00	300.00
101-43110-430-42210	Uniforms	825.00	825.00
101-43110-430-42410	VehicleEquipment Parts	250.00	250.00
	Minor Equipment & Tools	500.00	500.00
	Supplies	16,675.00	16,675.00
101-43110-430-43030	Other Services & Charges		
101-43110-430-43090	Engineering Fees	4,000.00	2,000.00
101-43110-430-43140	Expert & Professional Services	200.00	0.00
101-43110-430-43210	Training & Education	3,400.00	3,400.00
101-43110-430-43220	Telephone & Internet	3,240.00	3,240.00
101-43110-430-43310	Postage	1,200.00	800.00
101-43110-430-43510	Travel Expense	1,600.00	1,600.00
101-43110-430-43610	Legal Notices Publishing	200.00	200.00
101-43110-430-44040	Insurance & Bonds	3,650.00	4,540.00
101-43110-430-44160	VehicleEquipment Repairs	1,500.00	2,500.00
	Rents & Leases	2,400.00	2,040.00

Description	2023 Adopted	2024 Adopted
101-43110-430-44325 Credit Card & Bank Fees	100.00	100.00
101-43110-430-44330 Dues & Subscriptions	8,660.00	8,960.00
101-43110-430-44390 Taxes & Licenses	100.00	100.00
Other Services & Charges	30,250.00	29,480.00
 Capital Outlay		
101-43110-430-45400 Machinery and Equipment	5,500.00	0.00
Capital Outlay	5,500.00	0.00
 43110 Engineering	725,243.00	784,315.00

Fund: General**Function:** Public Works**Department:** Street Maintenance 101-43121**Description of Services:**

This activity provides for the maintenance of City streets, including patching, crack filling, seal coating, tree trimming, mowing of road sides, and street sweeping. In addition, this budget includes traffic control signals/signage.

2024 Goals and Significant Changes:

- 2015 Community Survey rated street repair low, 2018 survey results improved. Increase value and public view
- Increase lime rock presence in alleys
- Tree trimming in alleys
- Maintain street sweeping

2025 Budget Issues:

- Turnover in department complete. Train new staff
- Continue cross training

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Seal Coating (gallons)	27,154	33,722	28,000	28,600	30,000	32,000
Gravel Maintenance (tons)	1,200	2,411	1,217	1,250	1,700	2,000
Bituminous Material (tons)	493	585	965	600	700	800

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Assistant Public Works Director	0.25	0.25	0.2	0.2	0.2	0.2
Superintendent	0.67	0.67	0.67	0.67	0.67	0.67
Foreperson	0.5	0.5	0.5	0.5	0.5	0.5
Heavy Equipment Operator	1.5	1.5	1.5	1.5	1.5	1.5
Street Maintenance/Mechanic	2.7	2.7	2.7	2.7	2.7	2.7
Total	5.37	5.62	5.57	5.57	5.57	5.57

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	508,894	464,074	482,891	509,581	562,046	584,390	22,344	3.98%
Supplies	260,064	271,727	244,232	302,216	306,800	340,800	34,000	11.08%
Other Svcs & Chgs	81,914	111,052	113,636	69,540	110,810	142,004	31,194	28.15%
Total	\$850,872	\$846,853	\$840,759	\$881,337	\$979,656	\$1,067,194	\$87,538	8.94%

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	Description	2023 Adopted	2024 Adopted
43121			
101-43121-430-41010	Street Maintenance		
	Personnel Services		
101-43121-430-41020	Full-time Employees	366,407.00	393,106.00
101-43121-430-41040	Overtime	3,000.00	5,000.00
101-43121-430-41110	Temporary Employees	8,000.00	0.00
101-43121-430-41190	Separation Pay	0.00	0.00
101-43121-430-41210	Other Pay	0.00	0.00
101-43121-430-41220	PERA	28,306.00	29,858.00
101-43121-430-41225	FICA	23,399.00	24,683.00
101-43121-430-41310	Medicare	5,472.00	5,773.00
101-43121-430-41312	Health Insurance	92,984.00	89,267.00
101-43121-430-41330	Er HSA Contribution	8,623.00	8,273.00
101-43121-430-41340	Life Insurance	211.00	211.00
101-43121-430-41510	Disability Insurance	665.00	665.00
	Workers Compensation Insurance	24,979.00	27,554.00
	Personnel Services	562,046.00	584,390.00
101-43121-430-42110	Supplies		
101-43121-430-42120	Supplies	39,300.00	37,400.00
101-43121-430-42130	Motor Fuels	57,000.00	60,000.00
101-43121-430-42160	Lubricants & Additives	4,300.00	5,300.00
101-43121-430-42170	Chemicals & Chemical Products	70,000.00	70,000.00
101-43121-430-42180	Safety Equipment	2,000.00	2,000.00
101-43121-430-42210	Uniforms	4,100.00	5,000.00
101-43121-430-42220	VehicleEquipment Parts	38,000.00	40,000.00
101-43121-430-42240	Tires	7,000.00	7,000.00
101-43121-430-42410	Street Maintenance Materials	80,000.00	109,000.00
	Minor Equipment & Tools	5,100.00	5,100.00
	Supplies	306,800.00	340,800.00
101-43121-430-43090	Other Services & Charges		
101-43121-430-43130	Expert & Professional Services	21,000.00	51,000.00
101-43121-430-43140	Street Sign Program	7,000.00	8,000.00
101-43121-430-43210	Training & Education	3,350.00	2,850.00
101-43121-430-43310	Telephone & Internet	1,740.00	1,224.00
101-43121-430-43510	Travel Expense	2,000.00	2,000.00
	Legal Notices Publishing	0.00	100.00

Description	2023 Adopted	2024 Adopted
101-43121-430-43610	Insurance & Bonds	40,100.00
101-43121-430-44040	VehicleEquipment Repairs	28,000.00
101-43121-430-44330	Dues & Subscriptions	1,000.00
101-43121-430-44390	Taxes & Licenses	6,620.00
	Other Services & Charges	110,810.00
43121	Street Maintenance	979,656.00
		1,067,194.00

Fund: General	Function: Public Works Department: Ice/Snow Removal 101-43125
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Description of Services:

This activity provides materials and outside services for ice and snow removal on City streets, including the costs of deicer, sand, and the contract hauling of snow from the public right-of-way.

2024 Goals and Significant Changes:

- Increase training of plow drivers from other departments
- Train new employees
- Part time drivers for large snow events
- Implement new wing plows in plow areas

2025 Budget Issues:

- Find a balance on year-to-year material expenses

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Salt (tons)	540	500	520	450	500	600
Sand (tons)	1,707	1,422	1,045	1,575	1,600	1,800

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Snow Removal (FTE)	3.3	3.3	3.3	3.3	3.3	3.3

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	373,658	306,267	325,833	360,136	355,769	384,481	28,712	8.07%
Supplies	141,556	97,623	95,515	127,930	125,000	145,300	20,300	16.24%
Other Svcs & Chgs	24,761	7,865	4,703	8,063	10,850	11,824	974	8.98%
Total	\$539,975	\$411,755	\$426,051	\$496,129	\$491,619	\$541,605	\$49,986	10.17%

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	Description	2023 Adopted	2024 Adopted
43125			
	Snow & Ice Removal		
	Personnel Services		
101-43125-430-41010	Full-time Employees	209,282.00	224,473.00
101-43125-430-41020	Overtime	30,000.00	40,000.00
101-43125-430-41040	Temporary Employees	2,000.00	2,000.00
101-43125-430-41110	Separation Pay	0.00	0.00
101-43125-430-41190	Other Pay	0.00	0.00
101-43125-430-41210	PERA	18,096.00	19,985.00
101-43125-430-41220	FICA	14,959.00	16,521.00
101-43125-430-41225	Medicare	3,499.00	3,864.00
101-43125-430-41310	Health Insurance	55,202.00	52,467.00
101-43125-430-41312	Er HSA Contribution	5,115.00	4,884.00
101-43125-430-41330	Life Insurance	129.00	129.00
101-43125-430-41340	Disability Insurance	403.00	403.00
101-43125-430-41510	Workers Compensation Insurance	17,084.00	19,755.00
	Personnel Services	355,769.00	384,481.00
	Supplies		
101-43125-430-42110	Supplies	50,000.00	52,000.00
101-43125-430-42120	Motor Fuels	20,000.00	30,000.00
101-43125-430-42160	Chemicals & Chemical Products	45,000.00	50,000.00
101-43125-430-42170	Safety Equipment	0.00	300.00
101-43125-430-42210	VehicleEquipment Parts	10,000.00	13,000.00
	Supplies	125,000.00	145,300.00
	Other Services & Charges		
101-43125-430-43210	Telephone & Internet	0.00	360.00
101-43125-430-43610	Insurance & Bonds	1,050.00	1,230.00
101-43125-430-44040	VehicleEquipment Repairs	1,000.00	1,000.00
101-43125-430-44160	Rents & Leases	5,000.00	5,000.00
101-43125-430-44330	Dues & Subscriptions	3,800.00	4,234.00
	Other Services & Charges	10,850.00	11,824.00
43125	Snow & Ice Removal	491,619.00	541,605.00

Fund: General	Function: Public Works Department: Storm Drainage 101-43150
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Description of Services:

This activity provides for the maintenance and repair of the storm sewer drainage system. Storm sewer facilities are properly maintained to deal with storm sewer runoff. In addition, system improvements are constructed as may be deemed necessary. The storm sewer also provides for the six minimum control measures objectives as required by the NPDES Storm Sewer Permit for Municipal Separate Storm Sewer Systems (MS4).

2024 Goals and Significant Changes:

- 4th and Front Stormwater Pond and Trail Design
- Academy and the Fairway Raingardens
- Evaluate storm sewer system for upgrades and efficiency
- Improve maintenance and record keeping processes
- Train new staff

2025 Budget Issues:

- Rebuilding of pumps and maintain systems
- Determine if a stormwater utility fund makes sense for the City

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Storm Sewer Catch Basin Cleaned	40	67	45	62	109	90
Storm Sewer Cleaning (Miles)	0.17	1.88	0.2	0.32	0.12	1
Storm Sewer Repairs (Manholes)	38	4	14	21	10	50
Storm Sewer Ponds (City)	9	9	9	9	9	9

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Storm Drainage (FTE)	1.53	1.53	1.53	1.53	1.53	1.53

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	128,219	119,334	123,677	130,355	141,866	148,679	6,813	4.80%
Supplies	48,877	30,111	28,982	25,943	35,550	36,700	1,150	3.23%
Other Svcs & Chgs	67,224	51,780	63,795	76,166	72,390	73,260	870	1.20%
Total	\$244,320	\$201,225	\$216,454	\$232,463	\$249,806	\$258,639	\$8,833	3.54%

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	Description	2023 Adopted	2024 Adopted
43150			
101-43150-430-41010	Storm Drainage		
	Personnel Services		
101-43150-430-41020	Full-time Employees	93,262.00	99,870.00
101-43150-430-41110	Overtime	1,000.00	1,100.00
101-43150-430-41190	Separation Pay	0.00	0.00
101-43150-430-41210	Other Pay	0.00	0.00
101-43150-430-41220	PERA	7,070.00	7,573.00
101-43150-430-41225	FICA	5,844.00	6,260.00
101-43150-430-41310	Medicare	1,367.00	1,464.00
101-43150-430-41312	Health Insurance	24,074.00	22,470.00
101-43150-430-41330	Er HSA Contribution	2,312.00	2,193.00
101-43150-430-41340	Life Insurance	52.00	52.00
101-43150-430-41510	Disability Insurance	211.00	211.00
	Workers Compensation Insurance	6,674.00	7,486.00
	Personnel Services	141,866.00	148,679.00
101-43150-430-42110	Supplies		
101-43150-430-42170	Supplies	17,800.00	17,800.00
101-43150-430-42210	Safety Equipment	0.00	150.00
101-43150-430-42240	VehicleEquipment Parts	11,250.00	12,250.00
101-43150-430-42410	Street Maintenance Materials	6,000.00	6,000.00
	Minor Equipment & Tools	500.00	500.00
	Supplies	35,550.00	36,700.00
101-43150-430-43090	Other Services & Charges		
101-43150-430-43210	Expert & Professional Services	2,500.00	2,500.00
101-43150-430-43510	Telephone & Internet	240.00	360.00
101-43150-430-43610	Legal Notices Publishing	0.00	0.00
101-43150-430-43810	Insurance & Bonds	750.00	880.00
101-43150-430-43830	Electric Utilities	47,000.00	47,000.00
101-43150-430-44010	Gas Utilities	2,400.00	3,000.00
101-43150-430-44040	ShorelineBuilding Maintenance	12,500.00	12,500.00
101-43150-430-44160	VehicleEquipment Repairs	3,000.00	3,000.00
101-43150-430-44330	Rents & Leases	0.00	0.00
101-43150-430-44390	Dues & Subscriptions	800.00	820.00
	Taxes and Licenses	3,200.00	3,200.00
	Other Services & Charges	72,390.00	73,260.00

Description	2023 Adopted	2024 Adopted
101-43150-430-45400		
Capital Outlay		
Machinery & Equipment	0.00	0.00
Capital Outlay	0.00	0.00
43150	249,806.00	258,639.00
Storm Drainage		

Fund: General	Function: Public Works Department: Street Lighting 101-43160
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Description of Services:

This activity provides for the operation and maintenance of street lighting and traffic signals.

2024 Budget Goals and Significant Changes:

- Operate a street lighting and traffic signal system effectively and efficiently
- Replace system with LED lighting as lights burn out
- Improve the time it takes to replace or repair damaged infrastructure
- Replace current fiberglass pole standard with aluminum standard
- MNDOT Replacing Front and Broadway Signal and adding pedestrian features to Margaretha and Broadway

2025 Budget Issues:

- Power costs and aging of fiberglass pole system
- Effectively work and coordinate with Freeborn Mower Cooperative and electricians

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Traffic Signals	7	7	7	7	7	7
Street Lights	797	799	818	830	830	830

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Supplies	11,580	21,368	11,817	9,420	20,000	15,000	(5,000)	-25.00%
Other Svcs & Chgs	258,337	248,629	236,789	264,665	261,000	267,270	6,270	2.40%
Total	\$269,917	\$269,997	\$248,606	\$274,085	\$281,000	\$282,270	\$ 1,270	0.45%

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	Description	2023 Adopted	2024 Adopted
43160	Street Lighting		
101-43160-430-42110	Supplies	20,000.00	15,000.00
	Supplies	20,000.00	15,000.00
	Other Services & Charges		
101-43160-430-43610	Insurance & Bonds	6,500.00	7,770.00
101-43160-430-43810	Electric Utilities	222,500.00	231,500.00
101-43160-430-44040	VehicleEquipment Repairs	32,000.00	28,000.00
	Other Services & Charges	261,000.00	267,270.00
43160	Street Lighting	281,000.00	282,270.00

Fund: General	Function: Public Works Department: City Garage 101-43180
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Description of Services:

This activity provides for the maintenance and repair of City vehicles and equipment in order to assure safe and efficient operation. In addition, this account group provides for the maintenance and operation of the City fleet fueling system located at the public works building. Facility houses all public works and park equipment.

2024 Goals and Significant Changes:

- Increase staff time dedicated to monthly inspections
- Maintain excellent level of customer service

2025 Budget Issues:

- Work towards Public Works Phase II building improvements

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Unleaded Fuel	42,410	33,495	42,002	50,811	50,000	50,000
Diesel	56,633	45,516	33,712	37,314	38,000	45,000

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Mechanics	1.80	1.80	1.80	1.80	1.80	1.80
Office Specialist	0.34	0.34	0.34	0.34	0.34	0.34
Total	2.14	2.14	2.14	2.14	2.14	2.14

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	153,124	131,374	180,203	187,375	200,174	215,553	15,379	7.68%
Supplies	31,577	41,573	45,415	38,997	38,500	43,900	5,400	14.03%
Other Svcs & Chgs	69,748	95,274	72,835	87,017	87,990	81,660	(6,330)	-7.19%
Total	\$254,449	\$268,221	\$298,453	\$313,389	\$326,664	\$341,113	\$14,449	4.42%

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	Description	2023 Adopted	2024 Adopted
43180			
101-43180-430-41010	City Garage		
	Personnel Services		
101-43180-430-41020	Full-time Employees	132,251.00	143,605.00
101-43180-430-41110	Overtime	1,000.00	1,100.00
101-43180-430-41210	Separation Pay	0.00	0.00
101-43180-430-41220	PERA	9,994.00	10,853.00
101-43180-430-41225	FICA	8,262.00	8,972.00
101-43180-430-41310	Medicare	1,932.00	2,098.00
101-43180-430-41312	Health Insurance	38,895.00	40,527.00
101-43180-430-41330	Er HSA Contribution	3,436.00	3,436.00
101-43180-430-41340	Life Insurance	125.00	125.00
101-43180-430-41510	Disability Insurance	437.00	437.00
	Workers Compensation Insurance	3,842.00	4,400.00
	Personnel Services	200,174.00	215,553.00
101-43180-430-42030	Supplies		
101-43180-430-42110	Printed Forms	0.00	0.00
101-43180-430-42120	Supplies	10,000.00	11,500.00
101-43180-430-42130	Motor Fuels	0.00	0.00
101-43180-430-42170	Lubricants & Additives	10,000.00	11,000.00
101-43180-430-42210	Safety Equipment	2,000.00	2,000.00
101-43180-430-42230	VehicleEquipment Parts	9,000.00	10,000.00
101-43180-430-42410	Building Repair Supplies	3,000.00	4,000.00
	Minor Equipment & Tools	4,500.00	5,400.00
	Supplies	38,500.00	43,900.00
101-43180-430-43210	Other Services & Charges		
101-43180-430-43610	Telephone & Internet	840.00	840.00
101-43180-430-43810	Insurance & Bonds	6,850.00	8,140.00
101-43180-430-43830	Electric Utilities	20,000.00	20,500.00
101-43180-430-43840	Gas Utilities	18,000.00	18,000.00
101-43180-430-44010	Refuse Disposal	2,500.00	2,500.00
101-43180-430-44040	Building Maintenance	25,300.00	21,500.00
101-43180-430-44060	VehicleEquipment Repairs	4,900.00	5,400.00
101-43180-430-44160	Laundry Services	5,000.00	2,500.00
101-43180-430-44390	Rents & Leases	4,500.00	2,120.00
	Taxes & Licenses	100.00	160.00

	Description	2023 Adopted	2024 Adopted
	Other Services & Charges	87,990.00	81,660.00
43180	City Garage	326,664.00	341,113.00

Fund: General	Function: Culture and Recreation Department: Recreation Admin 101-45110
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Description of Services:

This activity provides for the general planning and administration for delivery of recreation programs including: special leisure programs, athletic and sports programs, community events, and building maintenance. Also, this department processes picnic shelter and facility reservations.

2024 Budget Goals and Significant Changes:

- Continue to promote local resources available within the park systems
- Collaborate with outside entities to organize diverse programing and events
- Create an operational manual for facilities
- Diversify programs for ethnic groups and underserved populations within the community
- Create new outdoor programming with Myre-Big Island State Park
- Install a door lock and key card system for pavilion rentals
- Develop wage schedule to attract and maintain seasonal employees
- Develop Therapeutic Recreation programming for inclusive recreation

2025 Budget Issues:

- Promote park rentals through website to include building layouts and pictures
- Identify volunteers to assist with operation of programs and events
- Explore opportunities to collaborate with youth leagues and high school club sports
- Explore long-term recreation programming

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Shelter Rentals						
Main Pavilion	65	-	66	250	332	350
Edgewater Bay	171	7	117	324	684	700
Pioneer Park	48	-	53	97	102	110
Cottage	81	-	71	134	116	120
Band shell	3	-	-	37	80	5
Fountain Lake Park Gazebo	14	-	5	85	165	15
Total	382	7	312	927	1,479	1,300
Dock Permits	n/a	272	290	279	269	275
Garden Rentals	n/a	85	85	99	98	99
Number of Teams/Registrations						
Adult Volleyball	59 teams	17 teams	35 teams	43 Teams	31 Teams	45 teams
Thursdays on Fountain	9,100	-	9,200	8,500	9,000	10,000
Events/Trips	163	-	163	1,428	1,500	1,120
Programs/Camps/Fitness	2,203	99	-	1,120	1,307	2,000
Warming House Visitors	n/a	1,033	-	1,568	1,781	2,000

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Recreation Manager	0.75	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.85	0.85	0.70	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Total	2.60	2.85	2.70	3.00	3.00	3.00
Temporary Help	39,991	7,691	12,430	45,000	39,000	45,000

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	300,905	292,142	206,965	185,863	328,225	356,087	27,862	8.49%
Supplies	22,625	11,054	4,525	6,597	21,950	20,325	(1,625)	-7.40%
Transfers Out	-	-	-	-	-	-	-	0.00%
Total	\$355,658	\$313,288	\$223,110	\$226,204	\$398,595	\$418,577	\$19,982	5.01%

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	Description	2023 Adopted	2024 Adopted
45110			
101-45110-450-41010	Recreation Administration		
101-45110-450-41020	Personnel Services		
101-45110-450-41040	Full-time Employees	218,658.00	233,638.00
101-45110-450-41210	Overtime	0.00	1,000.00
101-45110-450-41220	Temporary Employees	39,000.00	45,000.00
101-45110-450-41225	PERA	16,399.00	17,523.00
101-45110-450-41310	FICA	15,975.00	17,338.00
101-45110-450-41312	Medicare	3,736.00	4,055.00
101-45110-450-41330	Health Insurance	25,684.00	28,002.00
101-45110-450-41340	Er HSA Contribution	3,600.00	3,600.00
101-45110-450-41510	Life Insurance	75.00	75.00
	Disability Insurance	287.00	287.00
	Workers Compensation Insurance	4,811.00	5,569.00
	Personnel Services	328,225.00	356,087.00
101-45110-450-42030	Supplies		
101-45110-450-42110	Printed Forms	0.00	0.00
101-45110-450-42115	Supplies	19,800.00	13,900.00
101-45110-450-42120	Meeting	100.00	0.00
101-45110-450-42180	Motor Fuels	600.00	375.00
101-45110-450-42210	Uniforms	450.00	650.00
101-45110-450-42220	VehicleEquipment Parts	500.00	200.00
101-45110-450-42410	Tires	0.00	0.00
	Minor Equipment & Tools	500.00	5,200.00
	Supplies	21,950.00	20,325.00
101-45110-450-43090	Other Services & Charges		
101-45110-450-43140	Exper & Professional Services	12,300.00	11,000.00
101-45110-450-43210	Training & Education	1,000.00	1,130.00
101-45110-450-43220	Telephone & Internet	1,080.00	1,080.00
101-45110-450-43310	Postage	500.00	500.00
101-45110-450-43430	Travel Expense	1,900.00	1,500.00
101-45110-450-43610	Advertising - Other	500.00	500.00
101-45110-450-44040	Insurance & Bonds	1,575.00	1,885.00
101-45110-450-44160	VehicleEquipment Repairs	11,000.00	11,300.00
101-45110-450-44325	Rents & Leases	2,900.00	2,000.00
	Credit Card & Bank Fees	7,000.00	9,000.00

Description	2023 Adopted	2024 Adopted
101-45110-450-44330 Dues & Subscriptions	1,485.00	2,090.00
101-45110-450-44390 Taxes & Licenses	180.00	180.00
Other Services & Charges	41,420.00	42,165.00
 Capital Outlay		
101-45110-450-45400 Machinery and Equipment	7,000.00	0.00
Capital Outlay	7,000.00	0.00
 45110 Recreation Administration	398,595.00	418,577.00

Fund: General	Function: Culture and Recreation
	Department: Arena 101-45122

Description of Services:

This activity provides for the operation and programs at the City Arena.

2024 Budget Goals and Significant Changes:

- Continue to develop the Learn to Skate Program
- New contracts with Albert Lea Schools and Waldorf College
- Repair structural beams
- Develop plan to implement Apex projects for long-term maintenance and energy-savings

2025 Budget Issues:

- Research feasibility of summer ice
- Apex project implementation

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
High School Hours	319	289	320	350	367	370
Youth Hockey Hours	814	597	771	814	912	915
Figure Skating Club Hours	258	214	250	255	255	255
Public Skate Hours	448	194	350	275	350	350
Hockey Tournaments	7	7	8	9	10	10
Colstrup Arena Ice Days	246	242	245	250	250	250
Nystrom Arena Ice Days	208	170	206	205	205	205

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Recreation Manager	0.25	-	-	-	-	-
Arena Manager/Supervisor	1.00	1.00	0.80	-	-	-
Arena Coordinator	0.65	0.90	0.95	1.00	-	-
Arena/Pool Technician/Foreman	-	-	-	0.80	1.80	1.80
Laborer	-	-	-	0.50	0.50	0.50
Total	1.90	1.90	1.75	2.30	2.30	2.30
Temporary Help	82,049	30,123	53,991	48,000	48,000	55,000

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	248,134	220,167	197,268	185,388	228,698	256,584	27,886	12.19%
Supplies	29,415	23,423	32,374	31,180	39,045	34,850	(4,195)	-10.74%
Other Svcs & Chgs	214,190	154,019	189,508	251,979	224,510	253,209	28,699	12.78%
Capital Outlay	5,254	-	24,105	15,914	-	36,000	36,000	0.00%
Total	\$496,993	\$397,609	\$443,255	\$484,461	\$492,253	\$580,643	\$88,390	17.96%

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	Description	2023 Adopted	2024 Adopted
45122			
	Arena		
101-45122-450-41010	Personnel Services		
101-45122-450-41020	Full-time Employees	128,453.00	138,885.00
101-45122-450-41040	Overtime	1,000.00	8,000.00
101-45122-450-41110	Temporary Employees	48,000.00	55,000.00
101-45122-450-41190	Separation Pay	0.00	0.00
101-45122-450-41210	Other Pay	0.00	0.00
101-45122-450-41220	PERA	9,634.00	10,416.00
101-45122-450-41225	FICA	11,002.00	12,517.00
101-45122-450-41310	Medicare	2,573.00	2,927.00
101-45122-450-41312	Health Insurance	20,228.00	20,146.00
101-45122-450-41330	Er HSA Contribution	2,760.00	2,760.00
101-45122-450-41340	Life Insurance	92.00	92.00
101-45122-450-41510	Disability Insurance	325.00	325.00
	Workers Compensation Insurance	4,631.00	5,516.00
	Personnel Services	228,698.00	256,584.00
	Supplies		
101-45122-450-42110	Supplies	19,200.00	14,500.00
101-45122-450-42120	Motor Fuels	1,400.00	1,200.00
101-45122-450-42130	Lubricants & Additives	200.00	150.00
101-45122-450-42170	Safety Equipment	400.00	1,750.00
101-45122-450-42180	Uniforms	500.00	500.00
101-45122-450-42210	VehicleEquipment Parts	5,000.00	5,000.00
101-45122-450-42230	Building Repair Supplies	7,500.00	8,900.00
101-45122-450-42410	Minor Equipment & Tools	4,845.00	2,850.00
	Supplies	39,045.00	34,850.00
	Other Services & Charges		
101-45122-450-43090	Expert & Professional Services	6,860.00	8,685.00
101-45122-450-43140	Training & Education	1,400.00	1,455.00
101-45122-450-43210	Telephone & Internet	4,200.00	3,504.00
101-45122-450-43310	Travel Expense	1,000.00	2,470.00
101-45122-450-43430	Advertising - Other	600.00	700.00
101-45122-450-43610	Insurance & Bonds	3,750.00	4,470.00
101-45122-450-43810	Electric Utilities	120,000.00	135,000.00
101-45122-450-43830	Gas Utilities	33,000.00	35,000.00

Description		2023 Adopted	2024 Adopted
101-45122-450-43840	Refuse Disposal	6,000.00	7,200.00
101-45122-450-44010	Building Maintenance	25,300.00	23,600.00
101-45122-450-44040	VehicleEquipment Repairs	14,300.00	27,300.00
101-45122-450-44160	Rents & Leases	6,100.00	2,500.00
101-45122-450-44330	Dues & Subscriptions	600.00	475.00
101-45122-450-44390	Taxes & Licenses	1,400.00	850.00
	Other Services & Charges	224,510.00	253,209.00
	Capital Outlay		
101-45122-450-45400	Machinery & Equipment	0.00	23,000.00
	Capital Outlay	0.00	23,000.00
45122	Arena	492,253.00	567,643.00

Fund: General	Function: Culture and Recreation
	Department: Aquatic Center 101-45124

Description of Services:

This activity provides for the operation and general maintenance of the Aquatic Center.

2024 Budget Goals and Significant Changes:

- Work with Apex on recommended long-term maintenance and energy-savings projects at the pool
- Continue to work with the community on reduced rates for swim lessons and season passes
- Continue to offer new programming to attract diverse populations

2025 Budget Issues:

- Addition of pool amenities: sand volleyball, water volleyball and basketball
- Develop a plan for remodeling play features in the zero-depth pool and green space
- Research grants and fundraising for second slide

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Attendance	12,262	-	16,919	16,584	17,861	18,000
Swim Passes (number of participants)	314	-	546	645	671	680
Swim Lesson Participants	396	-	263	374	334	380
Water Aerobics	51	-	54	56	59	65

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Recreation Supervisor	0.15	0.15	0.10	-	-	-
Arena Maint Coordinator/Supervisor	0.25	0.25	0.25	-	-	-
Arena/Pool Technician/Foreman	-	-	-	0.20	0.20	0.20
Total FTE	0.40	0.40	0.35	0.20	0.20	0.20
Temporary Help	\$96,721	\$ -	\$92,144	\$97,011	\$100,000	\$105,000

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	125,907	10,171	126,944	136,287	136,872	139,030	2,158	1.58%
Supplies	30,670	198	30,567	22,989	38,325	40,175	1,850	4.83%
Other Svcs & Chgs	43,120	11,511	53,777	44,082	44,260	54,066	9,806	22.16%
Total	\$199,697	\$21,880	\$211,288	\$203,358	\$219,457	\$233,271	\$13,814	6.29%

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	Description	2023 Adopted	2024 Adopted
45124			
101-45124-450-41010	Swimming Pool		
101-45124-450-41020	Personnel Services		
101-45124-450-41040	Full-time Employees	11,399.00	12,261.00
101-45124-450-41190	Overtime	12,000.00	8,000.00
101-45124-450-41210	Temporary Employees	100,000.00	105,000.00
101-45124-450-41220	Other Pay	0.00	0.00
101-45124-450-41225	PERA	855.00	920.00
101-45124-450-41310	FICA	7,651.00	7,766.00
101-45124-450-41312	Medicare	1,789.00	1,816.00
101-45124-450-41330	Health Insurance	1,752.00	1,768.00
101-45124-450-41340	Er HSA Contribution	240.00	240.00
101-45124-450-41510	Life Insurance	57.00	57.00
	Disability Insurance	203.00	203.00
	Workers Compensation Insurance	926.00	999.00
	Personnel Services	136,872.00	139,030.00
101-45124-450-42110	Supplies		
101-45124-450-42160	Supplies	5,925.00	3,350.00
101-45124-450-42170	Chemicals & Chemical Products	15,000.00	16,000.00
101-45124-450-42180	Safety Equipment	900.00	525.00
101-45124-450-42210	Uniforms	3,300.00	2,600.00
101-45124-450-42230	VehicleEquipment Parts	4,000.00	2,300.00
101-45124-450-42410	Building Repair Supplies	6,500.00	9,600.00
101-45124-450-42420	Minor Equipment & Tools	2,700.00	5,800.00
	Minor Computer EquipSoftware	0.00	0.00
	Supplies	38,325.00	40,175.00
101-45124-450-43090	Other Services & Charges		
101-45124-450-43140	Expert & Professional Services	200.00	200.00
101-45124-450-43210	Training & Education	6,350.00	5,150.00
101-45124-450-43610	Telephone & Internet	1,800.00	696.00
101-45124-450-43810	Insurance & Bonds	3,250.00	3,880.00
101-45124-450-43830	Electric Utilities	12,000.00	14,000.00
101-45124-450-43840	Gas Utilities	7,000.00	10,000.00
101-45124-450-44010	Refuse Disposal	1,000.00	850.00
101-45124-450-44040	Building Maintenance	5,150.00	5,150.00
	VehicleEquipment Repairs	6,500.00	7,300.00

	Description	2023 Adopted	2024 Adopted
101-45124-450-44390	Taxes & Licenses	1,010.00	840.00
	Other Services & Charges	44,260.00	48,066.00
101-45124-450-45400	Capital Outlay		
	Machinery & Equipment	0.00	6,000.00
	Capital Outlay	0.00	6,000.00
45124	Swimming Pool	219,457.00	233,271.00

Fund: General	Function: Culture and Recreation Department: Civic Theater 101-45181
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Description of Services:

This activity provides for the operation agreement with Albert Lea Community Theatre and general maintenance of the Marion Ross Performing Arts Center.

2024 Budget Goals and Significant Changes:

- Continue to work with ACT for building operations and holding of events at the Marion Ross Performing Art Center
- Pursue Apex recommendations on building improvements

2025 Budget Issues:

- Develop plan for remodeling restrooms and décor

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Event days at Theater	163	18	31	192	160	160

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Supplies	808	1,287	11	23	1,500	3,200	1,700	113.33%
Other Svcs & Chgs	21,994	16,625	19,957	28,847	20,300	28,600	8,300	40.89%
Total	\$22,802	\$17,912	\$19,968	\$28,870	\$21,800	\$31,800	\$10,000	45.87%

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	Description	2023 Adopted	2024 Adopted
45181			
101-45181-450-42110	Civic Theater Supplies	500.00	100.00
101-45181-450-42230	Supplies	1,000.00	3,100.00
	Building Repair Supplies	1,500.00	3,200.00
	Supplies		
101-45181-450-43070	Other Services & Charges		
101-45181-450-43090	Management Services	7,500.00	12,000.00
101-45181-450-43210	Expert & Professional Services	1,200.00	1,250.00
101-45181-450-43610	Telephone & Internet	1,800.00	1,800.00
101-45181-450-43840	Insurance & Bonds	1,300.00	1,550.00
101-45181-450-44010	Refuse Disposal	0.00	1,250.00
101-45181-450-44040	Building Maintenance	7,000.00	9,250.00
	VehicleEquipment Repairs	1,500.00	1,500.00
	Other Services & Charges	20,300.00	28,600.00
45181	Civic Theater	21,800.00	31,800.00

Fund: General	Function: Public Works Department: Parks 101-45200
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Description of Services:

This activity provides for maintenance of parks, trails and other public grounds owned by the City, including fertilizing and mowing of grass, maintenance of ball fields, general playgrounds and picnic facilities, flooding and maintenance of outdoor ice rinks and plowing of public parking lots, sidewalks and departmental grounds, and assists with public events and city buildings.

2024 Goals and Significant Changes:

- Snyder Field landscaping work around new dugouts and fences
- Snyder Field installing water line to each field
- Snyder Field bathroom and concession design
- Bellview Playground
- Troy Hammer Playground

2025 Budget Issues:

- Playgrounds at Ginkel Park and Lakeview Park
- Evaluate Ball fields including baseball, softball, and soccer

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Acres of Parkland Maintained	470	470	470	470	470	470
Snow Blowing Plowing Acres	42	42	42	42	42	42
Ice Rinks and Pleasure Rinks	4	4	4	4	4	4
Number of Buildings Maintained	27	27	27	27	27	27
Rough Mowing Acres	168	168	168	168	168	168
Play Park Buildings	9	9	9	8	8	8
Number of Parks Maintained	44	44	44	44	44	44

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Assistant Public Works Director	0.25	0.25	0.20	0.20	0.20	0.20
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Foreperson	1.00	1.00	1.00	1.00	1.00	1.00
Senior Parks Maintenance	3.40	3.40	3.40	3.40	3.40	3.40
Parks Maintenance	2.00	2.00	2.00	2.00	2.00	2.40
Arena/Park Maintenance						0.50
Laborer	0.40	0.40	0.40	0.90	0.90	
Total	8.05	8.05	8.00	8.50	8.50	8.50

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	864,926	778,567	857,197	937,792	982,069	1,014,749	32,680	3.33%
Supplies	155,418	146,626	163,390	184,472	180,200	181,300	1,100	0.61%
Other Svcs & Chgs	125,986	121,537	139,144	143,535	148,645	165,533	16,888	11.36%
Capital Outlay	-	-	-	-	-	10,000	10,000	0.00%
Total	\$1,146,330	\$1,046,730	\$1,159,731	\$1,265,799	\$1,310,914	\$1,371,582	\$60,668	4.63%

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	Description	2023 Adopted	2024 Adopted
45200			
	Parks		
	Personnel Services		
101-45200-450-41010	Full-time Employees	574,477.00	593,570.00
101-45200-450-41020	Overtime	13,500.00	16,000.00
101-45200-450-41040	Temporary Employees	125,000.00	125,000.00
101-45200-450-41110	Separation Pay	0.00	0.00
101-45200-450-41190	Other Pay	0.00	0.00
101-45200-450-41210	PERA	49,098.00	50,718.00
101-45200-450-41220	FICA	44,205.00	45,543.00
101-45200-450-41225	Medicare	10,338.00	10,651.00
101-45200-450-41310	Health Insurance	121,935.00	127,366.00
101-45200-450-41312	Er HSA Contribution	12,160.00	12,160.00
101-45200-450-41330	Life Insurance	320.00	334.00
101-45200-450-41340	Disability Insurance	1,170.00	1,216.00
101-45200-450-41510	Workers Compensation Insurance	29,866.00	32,191.00
	Personnel Services	982,069.00	1,014,749.00
	Supplies		
101-45200-450-42030	Printed Forms	0.00	0.00
101-45200-450-42110	Supplies	74,000.00	64,000.00
101-45200-450-42120	Motor Fuels	40,000.00	40,000.00
101-45200-450-42130	Lubricants & Additives	300.00	300.00
101-45200-450-42160	Chemicals & Chemical Products	8,000.00	23,000.00
101-45200-450-42170	Safety Equipment	6,400.00	6,500.00
101-45200-450-42180	Uniforms	0.00	0.00
101-45200-450-42210	VehicleEquipment Parts	29,000.00	29,000.00
101-45200-450-42220	Tires	5,000.00	5,000.00
101-45200-450-42230	Building Repair Supplies	8,500.00	8,500.00
101-45200-450-42410	Minor Equipment & Tools	9,000.00	5,000.00
	Supplies	180,200.00	181,300.00
	Other Services & Charges		
101-45200-450-43090	Expert & Professional Services	29,500.00	29,500.00
101-45200-450-43140	Training & Education	1,150.00	2,500.00
101-45200-450-43210	Telephone & Internet	1,620.00	1,368.00
101-45200-450-43220	Postage	300.00	300.00
101-45200-450-43310	Travel Expense	250.00	0.00

Description	2023 Adopted	2024 Adopted
101-45200-450-43430	Advertising - Other	1,200.00
101-45200-450-43610	Insurance & Bonds	31,925.00
101-45200-450-43810	Electric Utilities	32,000.00
101-45200-450-43830	Gas Utilities	14,000.00
101-45200-450-43840	Refuse Disposal	3,900.00
101-45200-450-44010	Building Maintenance	9,000.00
101-45200-450-44040	VehicleEquipment Repairs	9,000.00
101-45200-450-44160	Rents & Leases	14,000.00
101-45200-450-44330	Dues & Subscriptions	300.00
101-45200-450-44390	Taxes & Licenses	500.00
	Other Services & Charges	148,645.00
	Capital Outlay	
101-45200-450-45400	Machinery and Equipment	0.00
	Capital Outlay	0.00
45200	Parks	1,310,914.00
		1,371,582.00

Fund: General	Function: Public Works
	Department: Forestry 101-45202

Description of Services:

This activity provides for maintenance of trees on the City boulevards and parks. 2023 was the thirtieth consecutive year the City of Albert Lea qualified for the designation of "Tree City USA". The Parks Department has five certified tree inspectors, two certified arborists and a forester on staff to monitor and inspect the community forest.

2024 Goals and Significant Changes:

- Schedule tree trimming areas - Parks - Boulevard overhangs
- Annual tree inspections
- Update annual tree inventory
- Implement Emerald Ash Borer Plan

2025 Budget Issues:

- Increase tree planting and insect control budgets as part of Emerald Ash Borer Management Plan

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Tree Inventory	15,000	15,000	15,000	15,000	15,000	15,000
Trees Planted	184	213	187	282	105	130
Trees Removed	800	800	305	397	190	175
Trees Trimmed	2,500	2,500	950	650	1,000	1,000

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Senior Parks Maintenance	0.6	0.6	0.6	0.6	0.6	0.6
Parks Laborer	0.6	0.6	0.6	0.6	0.6	0.6
Total	1.2	1.2	1.2	1.2	1.2	1.2

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	102,991	68,268	89,809	97,534	124,425	131,692	7,267	5.84%
Supplies	27,237	26,713	24,928	14,736	44,250	46,750	2,500	5.65%
Other Svcs & Chgs	30,541	25,269	13,890	63,573	140,300	71,841	(68,459)	-48.79%
Total	\$160,769	\$120,250	\$128,627	\$175,843	\$308,975	\$250,283	(\$58,692)	-19.00%

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	Description	2023 Adopted	2024 Adopted
45202			
	Forestry		
	Personnel Services		
101-45202-450-41010	Full-time Employees	74,871.00	79,601.00
101-45202-450-41020	Overtime	2,000.00	2,000.00
101-45202-450-41190	Other Pay	0.00	0.00
101-45202-450-41210	PERA	5,765.00	6,120.00
101-45202-450-41220	FICA	4,766.00	5,059.00
101-45202-450-41225	Medicare	1,115.00	1,183.00
101-45202-450-41310	Health Insurance	30,156.00	31,609.00
101-45202-450-41312	Er HSA Contribution	2,280.00	2,280.00
101-45202-450-41330	Life Insurance	42.00	42.00
101-45202-450-41340	Disability Insurance	130.00	130.00
101-45202-450-41510	Workers Compensation Insurance	3,300.00	3,668.00
	Personnel Services	124,425.00	131,692.00
	Supplies		
101-45202-450-42110	Supplies	31,000.00	31,000.00
101-45202-450-42120	Motor Fuels	7,000.00	7,000.00
101-45202-450-42130	Lubricants & Additives	0.00	400.00
101-45202-450-42170	Safety Equipment	1,500.00	1,100.00
101-45202-450-42210	VehicleEquipment Parts	1,750.00	1,750.00
101-45202-450-42410	Minor Equipment & Tools	3,000.00	5,500.00
	Supplies	44,250.00	46,750.00
	Other Services & Charges		
101-45202-450-43090	Expert & Professional Services	135,000.00	55,000.00
101-45202-450-43140	Training & Education	2,100.00	2,155.00
101-45202-450-43210	Telephone & Internet	0.00	216.00
101-45202-450-43310	Travel Expense	500.00	500.00
101-45202-450-43610	Insurance & Bonds	1,000.00	1,220.00
101-45202-450-44040	VehicleEquipment Repairs	1,500.00	12,500.00
101-45202-450-44330	Dues & Subscriptions	0.00	0.00
101-45202-450-44390	Taxes & Licenses	200.00	250.00
	Other Services & Charges	140,300.00	71,841.00
45202	Forestry	308,975.00	250,283.00

Fund: General**Function:** Culture and Recreation**Department:** Library 101-45500**Description of Services:**

This activity provides library services and materials to the City and Freeborn County: books, periodicals, A/V materials, online data/research resources. Basic activities include acquisition of materials, organization and circulation of materials, assistance in the use of materials, reference services, maintenance of library resources, children's and adult programming, public access to the Internet, and promotion of the library to the public. Freeborn County contributes to the operating budget for county users.

2024 Budget Goals and Significant Changes:

- Promote library services to a wide audience utilizing a variety of avenues, including advertising and outreach
- Translate informational documents into languages spoken in homes in Freeborn County
- Provide staff training opportunities for key library functions to ensure no gaps in service
- Continue to fund physical and digital collections to meet demand of patrons

2025 Budget Issues:

- Meeting demand for digital services with increasing costs
- Migration of ILS software and potential increase in SELCO fees associated with change
- Maintaining Hotspot lending program

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Collection Size (# Items)	64,965	66,150	63,097	61,373	63,000	63,000
Service Population	30,218	30,281	30,364	30,749	30,749	30,749
Total Registered Borrowers	14,191	12,021	11,297	10,508	9,950	10,500
Annual Public Service Hours	2,460	509	1,379	2,298	2,265	2,300
Library Visits	156,800	42,660	95,466	123,539	135,000	145,000
Total Circulation	208,786	96,669	116,738	149,457	152,000	155,000
Adult Circulation	26.3%	23.4%	26.2%	26.0%	26.0%	28.0%
Children Circulation	33.5%	30.0%	36.3%	45.0%	45.0%	42.0%
Media Circulation (<i>No Audience Designation</i>)	25.2%	15.0%	15.6%	11.0%	11.0%	11.0%
Downloadable Circulation	14.9%	31.6%	21.9%	18.0%	18.0%	19.0%
Interlibrary Loans Sent (# Items)	12,316	9,870	14,344	12,507	12,000	12,000
Interlibrary Loans Received (# Items)	4,974	3,539	5,202	5,870	6,700	6,000
Internet Use (# People)	10,393	2,265	2,183	4,681	4,800	5,000
Wireless Sessions	22,393	9,887	7,005	8,205	12,500	13,500
Program Attendance (# People)	16,794	3,792	6,353	10,552	11,995	12,800
Adult Attendance	1,887	431	734	2,413	2,195	2,500
Children Attendance	16,794	3,361	5,619	8,139	9,800	10,300

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Library Director	1	1	1	1	1	1
Assistant Library Director/Manager	1	1	1	0	0	0
Librarians	1	1	1	2	2	2
Library Technician	1	1	1	1	1	1
Library Graphics Technician	1	1	0.5	0	0	0
Library Assistant	3.5	4.25	4	5	5	5
Total	8.5	9.25	8.5	9	9	9
Part Time Employees	\$ 96,167	\$ 38,513	\$ 75,736	\$ 112,556	\$ 107,571	\$ 145,000

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Personnel Services	814,774	724,404	711,872	741,950	857,818	976,573	118,755	13.84%
Supplies	139,023	133,971	134,136	126,676	169,100	168,160	(940)	-0.56%
Other Svcs & Chgs	101,476	69,500	65,563	66,634	79,045	74,045	(5,000)	-6.33%
Total	\$ 1,055,273	\$ 927,875	\$ 911,571	\$ 935,260	\$ 1,105,963	\$ 1,218,778	\$ 112,815	10.20%

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	Description	2023 Adopted	2024 Adopted
45500			
	Library		
101-45500-450-41010	Personnel Services		
101-45500-450-41030	Full-time Employees	516,050.00	544,513.00
101-45500-450-41110	Part-time Employees	98,000.00	145,000.00
101-45500-450-41190	Separation Pay	0.00	0.00
101-45500-450-41210	Other Pay	0.00	0.00
101-45500-450-41220	PERA	44,554.00	51,713.00
101-45500-450-41225	FICA	38,071.00	42,750.00
101-45500-450-41310	Medicare	8,904.00	9,998.00
101-45500-450-41312	Health Insurance	135,144.00	162,999.00
101-45500-450-41330	Er HSA Contribution	12,400.00	14,300.00
101-45500-450-41340	Life Insurance	301.00	301.00
101-45500-450-41510	Disability Insurance	949.00	949.00
	Workers Compensation Insurance	3,445.00	4,050.00
	Personnel Services	857,818.00	976,573.00
	Supplies		
101-45500-450-42030	Printed Forms	0.00	0.00
101-45500-450-42110	Supplies	23,500.00	19,700.00
101-45500-450-42190	Books	70,000.00	70,000.00
101-45500-450-42191	Periodicals & Magazines	10,500.00	10,000.00
101-45500-450-42192	Audio Visual	36,500.00	40,500.00
101-45500-450-42193	Hot Spots	21,600.00	18,000.00
101-45500-450-42410	Minor Equipment & Tools	1,500.00	2,500.00
101-45500-450-42420	Minor Computer EquipSoftware	5,500.00	7,460.00
	Supplies	169,100.00	168,160.00
	Other Services & Charges		
101-45500-450-43090	Expert & Professional Services	1,500.00	3,500.00
101-45500-450-43130	Special Programs	4,000.00	7,500.00
101-45500-450-43140	Training & Education	1,000.00	1,450.00
101-45500-450-43210	Telephone & Internet	600.00	660.00
101-45500-450-43220	Postage	600.00	400.00
101-45500-450-43310	Travel Expense	6,500.00	6,500.00
101-45500-450-43430	Advertising - Other	2,500.00	1,800.00
101-45500-450-43610	Insurance & Bonds	3,675.00	4,385.00
101-45500-450-44040	Selco Service Fees	48,380.00	43,700.00

Description	2023 Adopted	2024 Adopted
101-45500-450-44160	Rents & Leases	4,800.00
101-45500-450-44330	Dues & Subscriptions	990.00
	Other Services & Charges	74,545.00
	Capital Outlay	
101-45500-450-45700	Office Equipment & Furniture	4,500.00
	Capital Outlay	4,500.00
45500	Library	1,105,963.00
		1,218,778.00

Fund: General	Function: Economic Development
	Department: Property Acquisitions 101-46305

Description of Services:

This activity accounts for acquisitions for public purpose. Public purpose can vary among new infrastructure or facilities, blight remediation, housing gaps, and improvements to the tax base. This service is limited to what the private market cannot sustain or risk alone while not serving as a private benefit alone.

2024 Goals and Significant Changes:

- Continue pursuing acquisition of parcels for public purpose
- Prevent or remove blight on property through various means of acquisition, remediation and disposal
- Engage the public on blight causes and benefit of City efforts
- Sell properties to further develop tax base and/or facility development

2025 Budget Issues:

- Evaluate property stabilization funding streams and outcomes; evaluate the public benefit

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Property Acquisitions - including forfeitures	1	-	13	4	5	4
Properties Returned to Tax Base	na	na	na	3	7	10

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Other Svcs & Charges	\$ 47,022	\$ 50,256	\$ 72,834	\$ 60,549	\$ 53,625	\$ 2,050	\$ (51,575)	-96.18%

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	Description	2023 Adopted	2024 Adopted
46305	City PropSale or Devt		
101-46305-101-42110	Supplies	0.00	0.00
	Supplies	0.00	0.00
	Other Services & Charges		
101-46305-100-43610	Insurance & Bonds	4,525.00	0.00
101-46305-100-43810	Electric Utilities	1,000.00	0.00
101-46305-100-43830	Gas Utilities	2,400.00	0.00
101-46305-100-44010	Building Maintenance	2,500.00	0.00
101-46305-100-44390	Taxes and Licenses	0.00	0.00
101-46305-101-43090	Expert & Professional Services	2,000.00	0.00
101-46305-101-43210	Telephone & Internet	4,800.00	0.00
101-46305-101-43610	Insurance & Bonds	750.00	0.00
101-46305-101-43810	Electric Utilities	5,000.00	0.00
101-46305-101-43830	Gas Utilities	4,500.00	0.00
101-46305-101-44010	Building Maintenance	10,000.00	0.00
101-46305-101-44160	Rents & Leases	4,200.00	0.00
101-46305-101-44390	Taxes and Licenses	0.00	0.00
101-46305-104-43510	Legal Notices Publishing	0.00	0.00
101-46305-104-43810	Electric Utilities	0.00	0.00
101-46305-104-44010	Building Maintenance	1,000.00	1,000.00
101-46305-105-43610	Insurance & Bonds	450.00	550.00
101-46305-105-43810	Electric Utilities	0.00	0.00
101-46305-105-43830	Gas Utilities	0.00	0.00
101-46305-106-44010	Building Maintenance	500.00	500.00
101-46305-110-43090	Expert & Professional Services	0.00	0.00
101-46305-110-43840	Refuse Disposal	0.00	0.00
101-46305-110-44390	Taxes and Licenses	0.00	0.00
101-46305-410-44010	Building Maintenance	10,000.00	0.00
101-46305-410-44390	Taxes and Licenses	0.00	0.00
101-46305-460-43090	Expert & Professional Services	0.00	0.00
	Other Services & Charges	53,625.00	2,050.00
46305	City PropSale or Devt	53,625.00	2,050.00

Fund: General	Function: Economic Development Department: Economic Developmt 101-46520
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Description of Services:

This activity provides funds for economic development costs for tax abatement projects and other activities to expand the tax base in Albert Lea.

2024 Goals and Significant Changes:

- Create spreadsheet/database for tax abatement awards (i.e. professional development, market rate housing, new housing initiative)
- Update Tax Abatement Policy for clarity and review Revolving Loan practice for efficiency
- Continue to be aggressive in growing the tax base and creating new jobs
- Continue to work closely with ALEDA to enhance the City/ALEDA partnership

2025 Budget Issues:

- Monitor amount of tax abatement in comparison with State maximum allowable

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Tax Abatements managed yearly	3	5	5	5	5	5
Residential Abatements managed yearly	24	30	38	40	41	43
New/amended TIF Districts	-	1	-	1	3	3
TIF Districts managed yearly	8	9	10	11	11	11

Expenditures by Use:

Expenditures	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted	Variance +/-	% Change
Other Svcs & Chgs	65,836	63,619	100,093	98,582	141,500	159,500	18,000	12.72%

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	Description	2023 Adopted	2024 Adopted
46520			
	Economic Development		
	Other Services & Charges		
101-46520-462-43040	Legal Fees	5,000.00	5,000.00
101-46520-462-43090	Expert & Professional Services	10,000.00	10,000.00
101-46520-462-43510	Legal Notices Publishing	1,500.00	1,500.00
101-46520-462-44330	Dues and Subscriptions	6,500.00	6,500.00
101-46520-462-44370	Miscellaneous Charges	28,500.00	28,500.00
101-46520-462-44390	Taxes & Licenses	20,000.00	20,000.00
101-46520-462-44940	Tax Abatement Payment	70,000.00	88,000.00
	Other Services & Charges	141,500.00	159,500.00
46520	Economic Development	141,500.00	159,500.00

Fund: 601 Water

Description of Services:

The Water fund is used to account for the activities of the Water system. The Water system should be a self-supporting entity and rates are set based on the activities of the fund.

2024 Budget Goals and Significant Changes:

- Wash Towers
- Implement lead service line replacement program

2025 Budget Issues:

- Repaint East Tower
- Increasing costs of capital and operation costs

Staffing Levels:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Assistant Public Works Director	0.25	0.25	0.30	0.30	0.30	0.30
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Senior Utility Maintenance	4.00	4.00	4.00	4.00	4.00	4.00
Utility Maintenance	3.00	3.00	3.00	3.00	3.00	3.00
Office Specialist	0.33	0.33	0.33	0.33	0.33	0.33
Total	8.58	8.58	8.63	8.63	8.63	8.63

Revenues and Expenditures - Budget does not include CIP or depreciation

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Variance +/-	% Change
Revenues								
Charges for Services	3,373,757	3,530,317	3,768,680	3,875,800	3,785,000	3,977,000	192,000	5.07%
Other	1,183,264	110,264	82,629	48,651	36,000	40,000	4,000	0.00%
Total	4,557,021	3,640,581	3,851,309	3,924,451	3,821,000	4,017,000	196,000	5.13%
Expenditures								
Water Pumping								
Supplies	56,065	48,548	78,253	109,701	89,700	114,100	24,400	27.20%
Other Svcs & Chgs	214,321	204,663	214,827	198,940	210,022	224,035	14,013	6.67%
Total	270,386	253,211	293,080	308,641	299,722	338,135	38,413	12.82%
Water Distribution								
Personnel Services	729,111	679,532	700,029	819,140	816,761	837,489	20,728	2.54%
Supplies	241,918	278,050	294,982	251,355	261,800	291,300	29,500	11.27%
Other Svcs & Chgs	79,412	80,525	90,183	88,328	105,195	143,725	38,530	36.63%
Total	1,050,441	1,038,107	1,085,194	1,158,823	1,183,756	1,272,514	88,758	7.50%
Total Expenses	1,320,827	1,291,318	1,378,274	1,467,464	1,483,478	1,610,649	127,171	8.57%
Transfers								
Overhead	686,035	671,250	690,000	735,000	800,000	850,000	50,000	6.25%
PILOT	145,600	137,000	154,000	162,000	200,000	220,000	20,000	10.00%
Central Garage	110,000	110,000	110,000	110,000	120,000	150,000	30,000	25.00%
Total	941,635	918,250	954,000	1,007,000	1,120,000	1,220,000	100,000	8.93%
Other Expenditures								
Capital projects	(37,233)	(43,559)	-	-	-	-	-	0.00%
Depreciation	(345,720)	(365,073)	(411,531)	(428,092)	-	-	-	0.00%
Debt Service	(32,632)	(66,105)	(75,248)	(194,290)	(212,500)	(227,000)	(14,500)	6.82%
Total	(415,585)	(474,737)	(486,779)	(622,382)	(212,500)	(227,000)	(14,500)	6.82%
Total Water Fund	1,878,974	956,276	1,032,256	827,605	1,005,022	959,351	(45,671)	-4.54%

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	Description	2023 Adopted	2024 Adopted
601	Water		
00000	Non-Departmental		
	Intergovernmental Revenue		
601-00000-000-33160	Federal Grants	0.00	0.00
601-00000-000-33422	Other State Grants	0.00	0.00
601-00000-000-33427	State Grant - PFA	0.00	0.00
	Intergovernmental Revenue	0.00	0.00
	Charges for Services		
601-00000-000-37110	Water Charges	3,725,000.00	3,911,000.00
601-00000-000-37150	Connection Reconnection Fees	10,000.00	12,000.00
601-00000-000-37160	Penalties	20,000.00	22,000.00
601-00000-000-37170	Other Water Charges	15,000.00	15,000.00
601-00000-000-37180	Meter Sales	10,000.00	12,000.00
601-00000-000-37190	Water Access Charges	5,000.00	5,000.00
	Charges for Services	3,785,000.00	3,977,000.00
	Miscellaneous Revenue		
601-00000-000-33439	PERA Pension - GASB 68	0.00	0.00
601-00000-000-36101	Special Assessments - County	0.00	0.00
601-00000-000-36102	Penalties & Interest	0.00	0.00
601-00000-000-36105	Special Assessments	0.00	0.00
601-00000-000-36200	Other Miscellaneous Revenue	0.00	0.00
601-00000-000-36210	Interest on Investments	0.00	0.00
601-00000-000-36211	Investment - MVAs	0.00	0.00
601-00000-000-36220	Rents	36,000.00	40,000.00
601-00000-000-36285	Capital Contributions	0.00	0.00
	Miscellaneous Revenue	36,000.00	40,000.00
	Other Sources		
601-00000-000-36106	Spec Assmts-Prepads Interest	0.00	0.00
601-00000-000-39320	Bond Premium	0.00	0.00
	Other Sources	0.00	0.00
00000	Non-Departmental	3,821,000.00	4,017,000.00

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	Description	2023 Adopted	2024 Adopted
49410			
	Water Pumping Supplies		
601-49410-000-42110	Supplies	11,000.00	10,000.00
601-49410-000-42120	Motor Fuels	4,100.00	4,100.00
601-49410-000-42130	Lubricants & Additives	500.00	500.00
601-49410-000-42160	Chemicals & Chemical Products	68,000.00	93,000.00
601-49410-000-42170	Safety Equipment	0.00	0.00
601-49410-000-42210	VehicleEquipment Parts	5,000.00	5,000.00
601-49410-000-42220	Tires	0.00	0.00
601-49410-000-42230	Building Repair Supplies	100.00	500.00
601-49410-000-42410	Minor Equipment & Tools	1,000.00	1,000.00
	Supplies	89,700.00	114,100.00
	Other Services & Charges		
601-49410-000-43030	Engineering Fees	0.00	0.00
601-49410-000-43090	Expert & Professional Services	12,000.00	12,000.00
601-49410-000-43140	Training & Education	1,200.00	1,200.00
601-49410-000-43210	Telephone & Internet	0.00	0.00
601-49410-000-43220	Postage	200.00	200.00
601-49410-000-43310	Travel Expense	800.00	1,850.00
601-49410-000-43510	Legal Notices Publishing	500.00	500.00
601-49410-000-43610	Insurance & Bonds	6,250.00	7,440.00
601-49410-000-43810	Electric Utilities	135,000.00	150,000.00
601-49410-000-43820	Water Utilities	11,000.00	11,000.00
601-49410-000-43830	Gas Utilities	14,000.00	14,000.00
601-49410-000-44010	Building Maintenance	5,000.00	5,000.00
601-49410-000-44040	VehicleEquipment Repairs	19,100.00	15,600.00
601-49410-000-44330	Dues & Subscriptions	3,772.00	4,045.00
601-49410-000-44370	Miscellaneous Charges	0.00	0.00
601-49410-000-44390	Taxes & Licenses	1,200.00	1,200.00
	Other Services & Charges	210,022.00	224,035.00
	Capital Outlay		
601-49410-000-45200	Building & Improvements	0.00	0.00
601-49410-000-45400	Machinery & Equipment	0.00	0.00
	Capital Outlay	0.00	0.00

Description	2023 Adopted	2024 Adopted
49410 Water Pumping	299,722.00	338,135.00

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	Description	2023 Adopted	2024 Adopted
49430			
601-49430-000-41010	Water Distribution	536,382.00	574,745.00
601-49430-000-41020	Personnel Services	14,700.00	18,000.00
601-49430-000-41040	Full-time Employees	21,000.00	15,000.00
601-49430-000-41110	Overtime	0.00	0.00
601-49430-000-41190	Temporary Employees	0.00	0.00
601-49430-000-41195	Separation Pay	0.00	0.00
601-49430-000-41210	Other Pay	0.00	0.00
601-49430-000-41220	Comp AbsencesOPEB	0.00	0.00
601-49430-000-41225	PERA	41,331.00	44,456.00
601-49430-000-41310	FICA	35,469.00	37,680.00
601-49430-000-41312	Medicare	8,295.00	8,812.00
601-49430-000-41330	Health Insurance	129,000.00	108,285.00
601-49430-000-41340	Er HSA Contribution	12,687.00	10,787.00
601-49430-000-41340	Life Insurance	357.00	357.00
601-49430-000-41510	Disability Insurance	1,246.00	1,246.00
	Workers Compensation Insurance	16,294.00	18,121.00
	Personnel Services	816,761.00	837,489.00
601-49430-000-42030	Supplies	0.00	0.00
601-49430-000-42110	Printed Forms	183,400.00	188,400.00
601-49430-000-42120	Supplies	11,200.00	11,200.00
601-49430-000-42130	Motor Fuels	200.00	0.00
601-49430-000-42170	Lubricants & Additives	3,000.00	6,200.00
601-49430-000-42180	Safety Equipment	4,500.00	0.00
601-49430-000-42210	Uniforms	8,000.00	7,000.00
601-49430-000-42220	VehicleEquipment Parts	1,500.00	1,500.00
601-49430-000-42240	Tires	45,000.00	72,000.00
601-49430-000-42410	Street Maintenance Materials	5,000.00	5,000.00
	Minor Equipment & Tools	261,800.00	291,300.00
601-49430-000-43090	Other Services & Charges	30,000.00	35,000.00
601-49430-000-43140	Expert & Professional Services	500.00	2,300.00
601-49430-000-43210	Training & Education	4,920.00	5,460.00
601-49430-000-43220	Telephone & Internet	20,000.00	23,000.00
601-49430-000-43610	Postage	6,700.00	7,990.00
	Insurance & Bonds		

	Description	2023 Adopted	2024 Adopted
601-49430-000-44040	VehicleEquipment Repairs	11,075.00	13,775.00
601-49430-000-44160	Rents & Leases	500.00	500.00
601-49430-000-44200	Depreciation	0.00	0.00
601-49430-000-44325	Credit Card & Bank Fees	31,300.00	39,000.00
601-49430-000-44330	Dues & Subscriptions	0.00	16,500.00
601-49430-000-44390	Taxes & Licenses	200.00	200.00
	Other Services & Charges	105,195.00	143,725.00
	Capital Outlay		
601-49430-000-45400	Machinery & Equipment	0.00	0.00
	Capital Outlay	0.00	0.00
	Debt Service		
601-49430-000-46110	Bond Interest	210,000.00	221,500.00
601-49430-000-46120	Other LT Obligation - Interest	0.00	3,000.00
601-49430-000-46200	Fiscal Agent Fees	2,500.00	2,500.00
601-49430-000-46210	Amortization Bond PremiumDisc	0.00	0.00
	Debt Service	212,500.00	227,000.00
	Other Uses		
601-49430-000-47200	Transfer Out	0.00	0.00
601-49430-000-47205	Transfer Out - Overhead	800,000.00	850,000.00
601-49430-000-47206	Transfer Out - PILOT	200,000.00	220,000.00
601-49430-000-47207	Transfer Out - Central Garage	110,000.00	135,000.00
601-49430-000-47208	Transfer Out - IT Fund	10,000.00	15,000.00
	Other Uses	1,120,000.00	1,220,000.00
49430	Water Distribution	2,516,256.00	2,719,514.00
601	Water	1,005,022.00	959,351.00

Fund: 602 Sewer

Description of Services:

The Sewer fund is used to account for the activities of the Sewer system. The Sewer system should be a self-supporting entity and rates are set based on the activities of the fund.

2024 Budget Goals and Significant Changes:

- WWTP Grit system construction
- Continue to slipline key areas of the sanitary sewer system and smoke test to prevent inflow and infiltration

2025 Budget Issues:

- Continue I/I reduction efforts through sliplining, manhole sealing, and sump pump enforcement
- Funding WWTP improvements
- Evaluate or implement projects resulting from new NPDES permit and an aging WWTP

Staffing Levels:

Sewer Collection/Lift Station	2019	2020	2021	2022	2023	2024
Assistant Public Works Director	0.25	0.25	0.30	0.30	0.30	0.30
Foreperson	1.00	1.00	1.00	1.00	1.00	1.00
Senior Utility Maintenance	2.00	2.00	2.00	2.00	2.00	2.00
Utility Maintenance	2.00	2.00	2.00	2.00	2.00	2.00
Office Specialist	0.33	0.33	0.33	0.33	0.33	0.33
Total	5.58	5.58	5.63	5.63	5.63	5.63
Waste Water Treatment Plant						
Civil Engineer	0.50	0.50	0.50	0.50	0.38	0.38
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Lab Technician	1.00	1.00	1.00	1.00	1.00	1.00
Operator	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance	2.00	2.00	2.00	2.00	2.00	2.00
Laborer	1.00	1.00	1.00	1.00	1.00	1.00
Total	9.50	9.50	9.50	9.50	9.38	9.38

Revenues and Expenditures - Budget does not include CIP or depreciation

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Variance +/-	% Change
Revenues								
Charges for Services	4,636,573	4,498,296	4,323,240	5,036,656	4,975,000	5,313,000	338,000	6.79%
Miscellaneous	2,301,735	445,762	-	(253,225)	-	-	-	0.00%
Total	6,938,308	4,944,058	4,323,240	4,783,432	4,975,000	5,313,000	338,000	6.79%
Expenditures								
Sewer Collection								
Personnel Services	449,115	454,696	467,386	423,338	497,029	535,349	38,320	7.71%
Supplies	34,958	37,172	40,656	32,097	41,100	66,800	25,700	62.53%
Other Svcs & Chgs	153,921	166,311	48,760	44,868	41,700	62,150	20,450	49.04%
Total	637,994	658,179	556,802	500,303	579,829	664,299	84,470	14.57%
Sewer Lift Station								
Supplies	36,415	18,568	27,233	38,591	28,600	40,100	11,500	40.21%
Other Svcs & Chgs	158,702	133,154	251,590	150,230	148,910	159,220	10,310	6.92%
Total	195,117	151,722	278,823	188,821	177,510	199,320	21,810	12.29%
Sewer Treatment Plant								
Personnel Services	832,723	766,789	695,707	692,438	870,064	928,562	58,498	6.72%
Supplies	127,050	221,713	217,936	284,051	237,950	263,700	25,750	10.82%
Other Svcs & Chgs	1,017,438	1,116,359	976,902	1,098,279	1,062,300	1,287,870	225,570	21.23%
Total	1,977,211	2,104,861	1,890,545	2,074,768	2,170,314	2,480,132	309,818	14.28%
Total Expenses	2,810,322	2,914,762	2,726,170	2,763,892	2,927,653	3,343,751	416,098	14.21%
Transfers								
Overhead	665,000	671,250	690,000	735,000	800,000	850,000	50,000	6.25%
PILOT	425,200	395,000	408,000	402,000	420,000	360,000	(60,000)	-14.29%
Central Garage/Other	147,483	210,000	110,000	110,000	120,000	150,000	30,000	25.00%
Total	1,237,683	1,276,250	1,208,000	1,247,000	1,340,000	1,360,000	20,000	1.49%
Other Revenue (Expenditures)								
Capital Outlay	(3,689)	(28,673)	-	-	-	-	-	0.00%
Debt Interest	(4,337)	(33,063)	(23,868)	(34,577)	(34,000)	(58,500)	-	0.00%
Prior Period Adj	-	-	-	-	-	-	-	0.00%
Comp Abs/OPEB	(53,160)	4,904	-	-	-	-	-	0.00%
Depreciation	(1,227,845)	(1,233,820)	(1,311,013)	(1,314,328)	-	-	-	0.00%
Total	(1,289,031)	(1,290,652)	(1,334,881)	(1,348,905)	(34,000)	(58,500)	-	0.00%
Total Sewer Fund	1,601,272	(537,606)	(945,811)	(576,364)	673,347	550,749	(98,098)	-14.57%

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	Description	2023 Adopted	2024 Adopted
602	Sewer		
00000	Non-Departmental		
602-00000-000-33422	Intergovernmental Revenue	0.00	0.00
602-00000-000-33427	Other State Grants & Aids	0.00	0.00
	State Grant - PFA	0.00	0.00
	Intergovernmental Revenue	0.00	0.00
602-00000-000-37210	Charges for Services		
602-00000-000-37220	Sewer Charges	3,585,000.00	3,835,000.00
602-00000-000-37260	Sewer Charges - SIUs	1,310,000.00	1,400,000.00
602-00000-000-37270	Penalties	25,000.00	23,000.00
602-00000-000-37290	Other Sewer Charges	50,000.00	50,000.00
	Sewer Access Charges	5,000.00	5,000.00
	Charges for Services	4,975,000.00	5,313,000.00
602-00000-000-36101	Miscellaneous Revenue		
602-00000-000-36102	Special Assessments - County	0.00	0.00
602-00000-000-36105	Penalties & Interest	0.00	0.00
602-00000-000-36106	Special Assessments -	0.00	0.00
602-00000-000-36200	SA Prepaid - Interest	0.00	0.00
602-00000-000-36210	Other Miscellaneous Revenue	0.00	0.00
602-00000-000-36211	Interest on Investments	0.00	0.00
602-00000-000-36215	Investment - MVAs	0.00	0.00
	Interest on Loans	0.00	0.00
	Miscellaneous Revenue	0.00	0.00
00000	Non-Departmental	4,975,000.00	5,313,000.00

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	Description	2023 Adopted	2024 Adopted
49450			
602-49450-000-41010	Sewer Collection		
602-49450-000-41020	Personnel Services		
602-49450-000-41110	Full-time Employees	343,269.00	366,419.00
602-49450-000-41190	Overtime	19,600.00	18,000.00
602-49450-000-41190	Separation Pay	0.00	0.00
602-49450-000-41210	Other Pay	0.00	0.00
602-49450-000-41220	PERA	27,215.00	28,831.00
602-49450-000-41225	FICA	22,498.00	23,834.00
602-49450-000-41225	Medicare	5,262.00	5,574.00
602-49450-000-41310	Health Insurance	62,170.00	73,421.00
602-49450-000-41312	Er HSA Contribution	6,487.00	7,687.00
602-49450-000-41330	Life Insurance	218.00	218.00
602-49450-000-41340	Disability Insurance	722.00	722.00
602-49450-000-41510	Workers Compensation Insurance	9,588.00	10,643.00
	Personnel Services	497,029.00	535,349.00
602-49450-000-42110	Supplies		
602-49450-000-42120	Supplies	11,000.00	11,000.00
602-49450-000-42170	Motor Fuels	13,000.00	12,000.00
602-49450-000-42180	Safety Equipment	0.00	500.00
602-49450-000-42210	Uniforms	0.00	0.00
602-49450-000-42220	VehicleEquipment Parts	10,000.00	10,000.00
602-49450-000-42240	Tires	1,600.00	800.00
602-49450-000-42410	Street Maintenance Materials	5,000.00	32,000.00
	Minor Equipment & Tools	500.00	500.00
	Supplies	41,100.00	66,800.00
602-49450-000-43090	Other Services & Charges		
602-49450-000-43140	Expert & Professional Services	19,000.00	39,000.00
602-49450-000-43210	Training & Education	750.00	750.00
602-49450-000-43310	Telephone & Internet	1,620.00	1,260.00
602-49450-000-43510	Travel Expense	1,100.00	1,200.00
602-49450-000-43610	Legal Notices Publishing	300.00	300.00
602-49450-000-44040	Insurance & Bonds	12,000.00	14,210.00
602-49450-000-44160	VehicleEquipment Repairs	5,000.00	5,000.00
602-49450-000-44330	Rents & Leases	250.00	250.00
	Dues & Subscriptions	180.00	180.00

	Description	2023 Adopted	2024 Adopted
602-49450-000-44390	Taxes & Licenses	1,500.00	0.00
	Other Services & Charges	41,700.00	62,150.00
602-49450-000-45400	Capital Outlay		
	Machinery & Equipment	0.00	0.00
	Capital Outlay	0.00	0.00
602-49450-000-47200	Other Uses		
	Transfer Out	0.00	0.00
	Other Uses	0.00	0.00
49450	Sewer Collection	579,829.00	664,299.00

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	Description	2023 Adopted	2024 Adopted
49470			
	Sewer Lift Station		
	Supplies		
602-49470-000-42110	Supplies	10,000.00	9,000.00
602-49470-000-42120	Motor Fuels	6,000.00	12,000.00
602-49470-000-42130	Lubricants & Additives	200.00	200.00
602-49470-000-42170	Safety Equipment	1,900.00	3,900.00
602-49470-000-42210	VehicleEquipment Parts	7,500.00	12,000.00
602-49470-000-42220	Tires	0.00	0.00
602-49470-000-42410	Minor Equipment & Tools	3,000.00	3,000.00
	Supplies	28,600.00	40,100.00
	Other Services & Charges		
602-49470-000-43090	Expert & Professional Services	20,000.00	20,000.00
602-49470-000-43210	Telephone & Internet	960.00	720.00
602-49470-000-43610	Insurance & Bonds	3,000.00	3,550.00
602-49470-000-43810	Electric Utilities	102,000.00	112,000.00
602-49470-000-43830	Gas Utilities	4,750.00	4,750.00
602-49470-000-43840	Refuse Disposal	6,200.00	6,200.00
602-49470-000-44010	Building Maintenance	4,000.00	4,000.00
602-49470-000-44040	VehicleEquipment Repairs	8,000.00	8,000.00
602-49470-000-44390	Taxes and Licenses	0.00	0.00
	Other Services & Charges	148,910.00	159,220.00
	Capital Outlay		
602-49470-000-45300	Improvements Other Than Bldgs	0.00	0.00
602-49470-000-45400	Machinery & Equipment	0.00	0.00
	Capital Outlay	0.00	0.00
49470	Sewer Lift Station	177,510.00	199,320.00

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	Description	2023 Adopted	2024 Adopted
49480			
602-49480-000-41010	Sewer Treatment Plant		
	Personnel Services		
602-49480-000-41020	Full-time Employees	595,901.00	656,757.00
602-49480-000-41040	Overtime	4,500.00	4,500.00
602-49480-000-41110	Temporary Employees	0.00	0.00
602-49480-000-41190	Separation Pay	0.00	0.00
602-49480-000-41195	Other Pay	0.00	0.00
602-49480-000-41210	Comp AbsencesOPEB	0.00	0.00
602-49480-000-41220	PERA	45,030.00	49,594.00
602-49480-000-41225	FICA	37,225.00	40,998.00
602-49480-000-41310	Medicare	8,706.00	9,588.00
602-49480-000-41312	Health Insurance	142,621.00	130,002.00
602-49480-000-41330	Er HSA Contribution	14,050.00	12,300.00
602-49480-000-41340	Life Insurance	331.00	331.00
602-49480-000-41510	Disability Insurance	1,063.00	1,063.00
	Workers Compensation Insurance	20,637.00	23,429.00
	Personnel Services	870,064.00	928,562.00
602-49480-000-42030	Supplies		
602-49480-000-42110	Printed Forms	0.00	0.00
602-49480-000-42120	Supplies	58,700.00	72,000.00
602-49480-000-42130	Motor Fuels	10,000.00	11,000.00
602-49480-000-42160	Lubricants & Additives	1,000.00	1,500.00
602-49480-000-42170	Chemicals & Chemical Products	113,500.00	125,000.00
602-49480-000-42210	Safety Equipment	8,650.00	3,600.00
602-49480-000-42220	VehicleEquipment Parts	36,000.00	43,000.00
602-49480-000-42230	Tires	1,000.00	1,000.00
602-49480-000-42410	Building Repair Supplies	4,600.00	4,600.00
	Minor Equipment & Tools	4,500.00	2,000.00
	Supplies	237,950.00	263,700.00
602-49480-000-43030	Other Services & Charges		
602-49480-000-43090	Engineering Fees	0.00	0.00
602-49480-000-43140	Expert & Professional Services	178,800.00	307,350.00
602-49480-000-43210	Training & Education	5,800.00	6,200.00
602-49480-000-43220	Telephone & Internet	4,800.00	5,760.00
	Postage	20,000.00	20,000.00

Description		2023 Adopted	2024 Adopted
602-49480-000-43310	Travel Expense	2,000.00	4,000.00
602-49480-000-43510	Legal Notices Publishing	100.00	100.00
602-49480-000-43610	Insurance & Bonds	22,650.00	26,970.00
602-49480-000-43810	Electric Utilities	450,000.00	525,000.00
602-49480-000-43820	Water Utilities	0.00	0.00
602-49480-000-43830	Gas Utilities	90,000.00	110,000.00
602-49480-000-43840	Refuse Disposal	12,000.00	12,000.00
602-49480-000-44010	Building Maintenance	10,000.00	10,000.00
602-49480-000-44040	VehicleEquipment Repairs	192,000.00	182,000.00
602-49480-000-44060	Laundry Services	6,000.00	6,000.00
602-49480-000-44160	Rents & Leases	2,450.00	4,450.00
602-49480-000-44200	Depreciation	0.00	0.00
602-49480-000-44325	Credit Card & Bank Fees	29,300.00	33,300.00
602-49480-000-44330	Dues & Subscriptions	34,000.00	34,240.00
602-49480-000-44390	Taxes & Licenses	2,400.00	500.00
	Other Services & Charges	1,062,300.00	1,287,870.00
	Capital Outlay		
602-49480-000-45200	Building & Improvements	0.00	0.00
	Capital Outlay	0.00	0.00
	Debt Service		
602-49480-000-46110	Bond Interest	0.00	0.00
602-49480-000-46120	Other LT Obligation - Interest	34,000.00	58,500.00
602-49480-000-46200	Fiscal Agent Fees	0.00	0.00
602-49480-000-46210	PremiumDiscountsCosts of Iss	0.00	0.00
	Debt Service	34,000.00	58,500.00
	Other Uses		
602-49480-000-47205	Transfer Out - Overhead	800,000.00	850,000.00
602-49480-000-47206	Transfer Out - PILOT	420,000.00	360,000.00
602-49480-000-47207	Transfer Out - Central Garage	110,000.00	135,000.00
602-49480-000-47208	Transfer Out - IT Fund	10,000.00	15,000.00
	Other Uses	1,340,000.00	1,360,000.00
49480	Sewer Treatment Plant	3,544,314.00	3,898,632.00
602	Sewer	673,347.00	550,749.00

Fund: 603 Solid Waste

Description of Services:

The Solid Waste fund is used to account for the operation of providing solid waste disposal for residential and commercial use.

2024 Budget Goals and Significant Changes:

- No significant changes or projects planned for 2024

2025 Budget Issues:

- Evaluate ways to ensure operations remain profitable
- Plan for end of life of existing demolition landfill. Determine whether will close or expand

Revenues and Expenditures - Budget does not include CIP or depreciation

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Variance +/-	% Change
Revenues								
Charges for Services	160,505	174,967	204,063	188,713	180,000	180,000	-	0.00%
Miscellaneous	5,027	3,093	3,661	2,601	3,500	3,500	-	0.00%
Total	165,532	178,060	207,724	191,314	183,500	183,500	-	0.00%
Expenditures								
Personnel Services	38,819	27,484	28,519	33,251	32,250	33,500	1,250	3.88%
Supplies	3,710	2,563	2,827	2,772	4,810	5,810	1,000	20.79%
Other Svcs & Chgs	95,824	112,711	126,343	110,075	131,970	134,290	2,320	1.76%
Total	138,353	142,758	157,689	146,098	169,030	173,600	4,570	2.70%
Transfers and Other								
Overhead	65,000	65,000	60,000	30,000	25,000	30,000	5,000	20.00%
PILOT	1,200	1,000	-	-	-	-	-	0.00%
Central Garage	-	-	-	-	-	-	-	0.00%
Prior Period Adj	-	-	-	-	-	-	-	-
Total	66,200	66,000	60,000	30,000	25,000	30,000	5,000	20.00%
Revenue over (under) expenditures	(39,021)	(30,698)	(9,965)	15,216	(10,530)	(20,100)	(9,570)	90.88%

General Ledger

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	Description	2023 Adopted	2024 Adopted
603 00000	Solid Waste Non-Departmental Charges for Services		
603-00000-000-37310	Refuse Fee	165,000.00	165,000.00
603-00000-000-37320	Compost Permit	15,000.00	15,000.00
	Charges for Services	180,000.00	180,000.00
	Miscellaneous Revenue		
603-00000-000-36200	Other Miscellaneous Revenue	2,000.00	2,000.00
603-00000-000-36210	Interest on Investments	1,500.00	1,500.00
603-00000-000-36211	Investment - MVAs	0.00	0.00
	Miscellaneous Revenue	3,500.00	3,500.00
00000	Non-Departmental	183,500.00	183,500.00

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	Description	2023 Adopted	2024 Adopted
49510			
603-49510-000-41020	Solid Waste	0.00	0.00
603-49510-000-41030	Personnel Services	27,000.00	28,000.00
603-49510-000-41210	Overtime	2,025.00	2,100.00
603-49510-000-41220	Part-time Employees	1,674.00	1,736.00
603-49510-000-41225	PERA	392.00	406.00
603-49510-000-41310	FICA	0.00	0.00
603-49510-000-41330	Medicare	0.00	0.00
603-49510-000-41340	Health Insurance	0.00	0.00
603-49510-000-41510	Life Insurance	0.00	0.00
	Disability Insurance	0.00	0.00
	Workers Compensation Insurance	1,159.00	1,258.00
	Personnel Services	32,250.00	33,500.00
603-49510-000-42030	Supplies	0.00	0.00
603-49510-000-42110	Printed Forms	3,910.00	3,910.00
603-49510-000-42170	Supplies	100.00	100.00
603-49510-000-42210	Safety Equipment	100.00	1,100.00
603-49510-000-42230	VehicleEquipment Parts	500.00	500.00
603-49510-000-42410	Building Repair Supplies	200.00	200.00
	Minor Equipment & Tools	4,810.00	5,810.00
603-49510-000-43030	Other Services & Charges	0.00	0.00
603-49510-000-43090	Engineering Fees	1,000.00	2,000.00
603-49510-000-43140	Expert & Professional Services	1,000.00	800.00
603-49510-000-43210	Training & Education	600.00	660.00
603-49510-000-43610	Telephone & Internet	2,400.00	3,660.00
603-49510-000-43810	Insurance & Bonds	2,200.00	2,400.00
603-49510-000-43840	Electric Utilities	120,000.00	120,000.00
603-49510-000-44010	Refuse Disposal	0.00	0.00
603-49510-000-44040	Building Maintenance	1,000.00	1,000.00
603-49510-000-44200	VehicleEquipment Repairs	0.00	0.00
603-49510-000-44310	Depreciation	1,800.00	1,800.00
603-49510-000-44330	Cash ShortOver	1,970.00	1,970.00
603-49510-000-44390	Dues & Subscriptions	131,970.00	134,290.00
	Taxes & Licenses		
	Other Services & Charges		

	Description	2023 Adopted	2024 Adopted
603-49510-000-47205	Other Uses		
	Transfer Out - Overhead	25,000.00	30,000.00
603-49510-000-47206	Transfer Out - PILOT	0.00	0.00
603-49510-000-47207	Transfer Out - Central Garage	0.00	0.00
	Other Uses	25,000.00	30,000.00
49510	Solid Waste	194,030.00	203,600.00
603	Solid Waste	-10,530.00	-20,100.00

Fund: 210 Senior Center

Description of Services:

The purpose of this fund is to provide a Senior Center for the Albert Lea community. The City of Albert Lea leases spaces at the Skyline Plaza and contracts with the Albert Lea Family Y to manage the center and provide programming.

2024 Budget Goals and Significant Changes:

- Assist the YMCA with maintenance of building, floors and equipment
- Evaluate management agreement with YMCA for management of Senior Center

2025 Budget Issues:

- Plan for replacement of kitchen equipment
- Review long-range options for a permanent location

Performance Measures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Projected	2024 Projected
Members	361	229	0	271	350	350

Staffing Levels:

	2019	2020	2021	2022	2023	2024
Activity Center Director	0.65	0.73	-	-	-	-
Recreation Supervisor	-	-	0.20	-	-	-
Total	0.65	0.73	0.20	0.00	0.00	0.00
Part Time Employees	\$ 58,981	\$ 16,471	\$ -	\$ -	\$ -	\$ -

NOTE: Starting in 2022 YMCA started managing the Senior Center Programs

Revenues and Expenditures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Variance +/-	% Change
Revenues								
Other Revenue	54,996	16,757	6,986	14,758	-	-	-	#DIV/0!
Transfers	85,000	85,000	60,000	60,000	60,000	60,000	-	0.00%
Total	139,996	101,757	66,986	74,758	60,000	60,000	-	0.00%
Expenditures								
Personnel Services	68,355	22,940	5,374	905	-	-	-	#DIV/0!
Supplies	7,416	1,084	1,976	531	-	-	-	#DIV/0!
Other Svcs & Chgs	72,404	50,674	75,036	109,665	102,450	103,340	890	0.87%
Total	148,175	74,698	82,386	111,101	102,450	103,340	890	0.87%
Revenue over (under)	(8,179)	27,059	(15,400)	(36,343)	(42,450)	(43,340)	(890)	2.10%

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	Description	2023 Adopted	2024 Adopted
45186			
210-45186-450-41010	Senior Citizen Center		
	Personnel Services		
	Full Time Salaries	0.00	0.00
210-45186-450-41030	Part-time Employees	0.00	0.00
210-45186-450-41040	Temporary Employees	0.00	0.00
210-45186-450-41210	PERA	0.00	0.00
210-45186-450-41220	FICA	0.00	0.00
210-45186-450-41225	Medicare	0.00	0.00
210-45186-450-41330	Life Insurance	0.00	0.00
210-45186-450-41340	Disability Insurance	0.00	0.00
	Personnel Services	0.00	0.00
210-45186-450-42110	Supplies		
	Supplies	0.00	0.00
	Supplies	0.00	0.00
	Other Services & Charges		
210-45186-450-43070	Management Services	50,100.00	50,100.00
210-45186-450-43090	Expert & Professional Services	350.00	350.00
210-45186-450-43135	Senior Center Trips	0.00	0.00
210-45186-450-43210	Telephone & Internet	0.00	780.00
210-45186-450-43610	Insurance & Bonds	500.00	610.00
210-45186-450-43810	Electric Utilities	0.00	0.00
210-45186-450-43830	Gas Utilities	0.00	0.00
210-45186-450-43840	Refuse Disposal	0.00	0.00
210-45186-450-44010	Building Maintenance	3,500.00	3,500.00
210-45186-450-44160	Rent	48,000.00	48,000.00
	Other Services & Charges	102,450.00	103,340.00
210-45186-450-45400	Capital Outlay		
	Machinery and Equipment	0.00	0.00
	Capital Outlay	0.00	0.00
	Other Sources		
210-45186-450-39200	Transfer from GF	60,000.00	60,000.00
	Other Sources	60,000.00	60,000.00

Description	2023 Adopted	2024 Adopted
45186 Senior Citizen Center	-42,450.00	-43,340.00
210 Senior Center	-42,450.00	-43,340.00

Fund: 225 Airport

Description of Services:

The Airport operates as a Special Revenue fund. The primary revenue sources for this fund are rent and Federal and State grants/funds. The Airport budget reflects costs for operating and maintaining the airport.

2024 Budget Goals and Significant Changes:

- AWOS Replacement
- Tractor replacement
- Hangar repairs, and lighting updates

2025 Budget Issues:

- Implement Airport Master Plan

Revenues and Expenditures:

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2022 Budget	2024 Budget	Variance +/-	% Change
Revenue								
Intergovernmental	180,517	370,458	(23,685)	597,384	62,000	61,000	(1,000)	-1.61%
Miscellaneous	70,819	42,026	40,448	34,604	40,000	42,000	2,000	5.00%
Transfers In	71,000	75,000	75,000	75,000	75,000	75,000	-	0.00%
Total	322,336	487,484	91,763	706,987	177,000	178,000	1,000	0.21%
Expenditures								
Supplies	6,603	8,600	10,069	4,042	8,600	8,600	-	0.00%
Other Svcs & Chgs	98,563	109,953	110,474	118,455	139,800	139,080	(720)	-0.52%
Capital Outlay	323,075	132,659	142,890	587,968	-	-	-	0.00%
Total	428,241	251,212	263,433	710,465	148,400	147,680	(720)	-0.49%
Revenue over (under) expenditures	(105,905)	236,272	(171,670)	(3,477)	28,600	30,320	1,720	6.01%

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	Description	2023 Adopted	2024 Adopted
225 00000	Airport Non-Departmental Intergovernmental Revenue		
225-00000-430-33160	Federal Grants	0.00	0.00
225-00000-430-33422	Other State Grants & Aids	62,000.00	61,000.00
	Intergovernmental Revenue	62,000.00	61,000.00
	Miscellaneous Revenue		
225-00000-430-36200	Other Miscellaneous Revenue	0.00	0.00
225-00000-430-36210	Interest on Investments	0.00	0.00
225-00000-430-36211	Investment - MVAs	0.00	0.00
225-00000-430-36220	Rents	40,000.00	42,000.00
	Miscellaneous Revenue	40,000.00	42,000.00
	Other Sources		
225-00000-430-39200	Transfer In	75,000.00	75,000.00
	Other Sources	75,000.00	75,000.00
00000	Non-Departmental	177,000.00	178,000.00

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	Description	2023 Adopted	2024 Adopted
49810			
	Airport Supplies		
225-49810-430-42110	Supplies	5,000.00	5,000.00
225-49810-430-42170	Safety Equipment	0.00	0.00
225-49810-430-42210	VehicleEquipment Parts	2,000.00	2,000.00
225-49810-430-42230	Building Repair Supplies	1,000.00	1,000.00
225-49810-430-42410	Minor Equipment & Tools	600.00	600.00
	Supplies	8,600.00	8,600.00
	Other Services & Charges		
225-49810-430-43090	Expert & Professional Services	39,600.00	30,000.00
225-49810-430-43210	Telephone & Internet	1,800.00	1,680.00
225-49810-430-43510	Legal Notices Publishing	0.00	0.00
225-49810-430-43610	Insurance & Bonds	18,200.00	21,700.00
225-49810-430-43810	Electric Utilities	24,000.00	26,000.00
225-49810-430-43830	Gas Utilities	15,000.00	16,500.00
225-49810-430-44010	Building Maintenance	28,800.00	28,800.00
225-49810-430-44040	VehicleEquipment Repairs	10,000.00	12,000.00
225-49810-430-44160	Rents & Leases	1,000.00	1,000.00
225-49810-430-44330	Dues & Subscriptions	1,200.00	1,200.00
225-49810-430-44390	Taxes & Licenses	200.00	200.00
	Other Services & Charges	139,800.00	139,080.00
49810	Airport	148,400.00	147,680.00
225	Airport	28,600.00	30,320.00