



2025  
ADOPTED BUDGET

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December 2024

Honorable Mayor and Members of City Council  
City of Albert Lea  
221 East Clark Street  
Albert Lea, Minnesota

Re: 2025 Budget Book and 2025-2029 Capital Improvement Plan

## **INTRODUCTION**

It is my pleasure to introduce the 2025 Budget Book and 2025-2029 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.

## **2025 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 2025 BUDGET

## Where does the money come from?



Local Government Aid

**33%**



City property taxes

**29%**



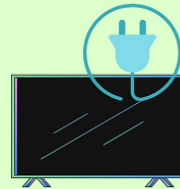
Charges for services and other

**16%**



Transfers from utility funds to cover overhead

**12%**



Franchise fees from gas, electricity and cable television

**10%**

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 2025 BUDGET

## Where does the money go?



Public safety

**43%**



Culture and recreation

**20%**



Public works

**16%**



General government

**14%**



Funds transfers for equipment

**7%**



## **CAPITAL IMPROVEMENT PLAN 2025-2029**

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 nearly \$1.4 Billion rather than half or less. 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. Even with certain projected shortfalls in upcoming State Budgets, capital bonding for water and sewer projects needs to continue to grow.

The City has begun cleaning up the Blazing Star site north of the railroad tracks. Some of the options to pay for cleanup and infrastructure may take 20 years to collect, but borrowing for those projects may be 10 years in most cases. Should this happen, this may create an advance paid by the levy and reimbursed later through TIF, if development occurs timely. Not developing the site does not make the cleanup cheaper and leaves a hole in the center of our community.

Long term projections of capital funds used in in the Capital Improvement Plan showed some funds with a negative balance within 5 years if all of the projectst move forward. These funds will be reviewed annually to explore other funding for projects, change the project scope or delay the project until funds are available.

## **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,

A handwritten signature in blue ink, appearing to read 'Ian Rigg', is positioned above the printed name.

Ian Rigg  
City Manager

RESOLUTION 24-217

Introduced by Councilor Christensen

RESOLUTION ESTABLISHING THE TAX LEVY FOR 2025

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

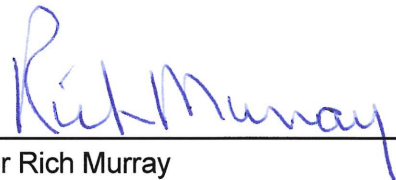
Sec. 1. That the following amounts are levied upon the 2024 tax rolls of the City in accordance with Section 7.05 of the Charter for the purposes of meeting the Fiscal Year 2025 Budget, the total of the 2025 certified levy is \$8,768,300 being levied for the benefit of the funds indicated:

|                   |                    |
|-------------------|--------------------|
| General Fund Levy | \$5,974,800        |
| Debt Service Levy | <u>\$2,793,500</u> |
| Total             | \$8,768,300        |

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, Olson, Rasmussen, Anderson, and Mayor Murray;

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

Introduced and passed this 9<sup>th</sup> day of December 2024

  
\_\_\_\_\_  
Mayor Rich Murray

Filed and attested this 10<sup>th</sup> day of December 2024

  
\_\_\_\_\_  
Secretary of the Council

**CITY OF ALBERT LEA**  
**2025 General Fund and Debt Levies**

| <b>Last Year</b> | <b>Fund Description</b>          | <b>2024</b> | <b>2025</b> | <b>Increase (Decrease) from 2024</b> |          | <b>% Increase of Total 2024 Levy</b> |
|------------------|----------------------------------|-------------|-------------|--------------------------------------|----------|--------------------------------------|
|                  | Prelim General Fund Levy         | 5,726,500   | 6,109,500   | 383,000                              | 6.69%    | 4.98%                                |
|                  | Reduction from Preliminary Levy  | -           | (134,700)   | (134,700)                            | N/A      | -1.75%                               |
|                  | Total General Fund Levy          | 5,726,500   | 5,974,800   | 248,300                              | 4.34%    | 3.23%                                |
| 2024             | 2014B GO Bonds                   | 96,665      | -           | (96,665)                             | -100.00% | -1.26%                               |
| 2025             | 2010A GO Bonds                   | 117,968     | 114,541     | (3,427)                              | -2.91%   | -0.04%                               |
| 2025             | 2015A GO Bonds                   | 113,807     | 108,977     | (4,830)                              | -4.24%   | -0.06%                               |
| 2026             | 2016A GO Bonds                   | 212,079     | 214,809     | 2,730                                | 1.29%    | 0.04%                                |
| 2027             | 2017A GO Bonds                   | 144,404     | 147,344     | 2,940                                | 2.04%    | 0.04%                                |
| 2028             | 2018A GO Bonds                   | 160,746     | 158,279     | (2,467)                              | -1.53%   | -0.03%                               |
| 2029             | 2019A GO Bonds                   | 224,637     | 181,587     | (43,050)                             | -19.16%  | -0.56%                               |
| 2030             | 2020A GO Bonds                   | 211,191     | 208,566     | (2,625)                              | -1.24%   | -0.03%                               |
| 2031             | 2021A GO Bonds                   | 100,891     | 102,571     | 1,680                                | 1.67%    | 0.02%                                |
| 2032             | 2022A GO Bonds                   | 244,096     | 244,725     | 629                                  | 0.26%    | 0.01%                                |
| 2032             | 2022A GO Bonds-Arena Roof        | 59,078      | 57,398      | (1,680)                              | -2.84%   | -0.02%                               |
| 2033             | 2023A GO Bonds                   | 236,780     | 232,922     | (3,858)                              | -1.63%   | -0.05%                               |
| 2033             | 2023A GO Bonds-Arena Bleachers   | 42,658      | 39,743      | (2,915)                              | -6.83%   | -0.04%                               |
| 2034             | 2024 Street Projects             | -           | 133,243     | 133,243                              | N/A      | 1.732%                               |
| 2039             | 2024 Street Projects             | -           | 64,683      | 64,683                               | N/A      | 0.841%                               |
| 2039             | 2024 Arena Solar                 | -           | 46,172      | 46,172                               | N/A      | 0.600%                               |
| 2045             | 2024 Recreational Facilities     | -           | 737,940     | 737,940                              | N/A      | 9.594%                               |
|                  | Total Debt Levy                  | 1,965,000   | 2,793,500   | 828,500                              | 42.16%   | 10.77%                               |
|                  | Total General Fund and Debt Levy | 7,691,500   | 8,768,300   | 1,076,800                            | 14.00%   | 14.00%                               |

RESOLUTION 24-219

Introduced by Councilor Anderson

RESOLUTION ADOPTING THE 2025 GENERAL FUND BUDGET

WHEREAS, the City Council has met specifically for the purpose of discussion on the 2025 general fund budget; and

WHEREAS, estimated December 31, 2024, fund balances are sufficient to meet approved expenditures for fiscal year 2024.

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

Sec. 1. That the City of Albert Lea 2025 General Fund Budget is hereby approved in accordance with State Statute and Albert Lea Municipal Charter as follows:

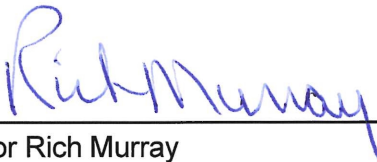
|                           |              |
|---------------------------|--------------|
| General Fund Revenues     | \$20,695,615 |
| General Fund Expenditures | \$20,695,615 |

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 Baker, and upon a vote being taken thereon, the following voted in favor thereof: Councilors Christensen, Baker, Howland, Olson, Rasmussen, Anderson, and Mayor Murray;

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

Introduced and passed this 9<sup>th</sup> day of December, 2024

  
\_\_\_\_\_  
Mayor Rich Murray

Filed and attested this 10<sup>th</sup> day of December, 2024

  
\_\_\_\_\_  
Secretary of the Council

## General Fund 2025 Budget - Summary by Department

|                            | 2022       | 2023       | 2024       | 2025        | 2025       | 2025 Final   | 2025 Final   |          |
|----------------------------|------------|------------|------------|-------------|------------|--------------|--------------|----------|
|                            | Actual     | Actual     | Budget     | Preliminary | Final      | Over (Under) | Over (Under) | %        |
|                            |            |            |            |             |            | 2025 Prelim  | 2024 Budget  | Change   |
| Revenues                   |            |            |            |             |            |              |              |          |
| Tax Levy - Collected       | 4,995,249  | 5,409,597  | 5,726,500  | 6,109,500   | 5,974,800  | (134,700)    | 248,300      | 4.34%    |
| Franchise Fees             | 2,023,232  | 1,986,933  | 2,080,000  | 2,150,000   | 2,150,000  | -            | 70,000       | 3.37%    |
| Other Taxes                | 195,385    | 167,833    | 66,000     | 40,000      | 40,000     | -            | (26,000)     | -39.39%  |
| Permits and Licenses       | 367,084    | 330,106    | 374,600    | 360,400     | 405,900    | 45,500       | 31,300       | 8.36%    |
| LGA                        | 5,715,392  | 5,796,636  | 6,868,836  | 6,882,691   | 6,882,691  | -            | 13,855       | 0.20%    |
| Federal ARPA Grant         | 1,727,475  | -          | -          | -           | -          | -            | -            | N/A      |
| Other Intergovernmental    | 1,030,627  | 1,248,001  | 1,182,130  | 1,300,200   | 1,316,100  | 15,900       | 133,970      | 11.33%   |
| Charges for Services       | 946,365    | 1,104,520  | 985,050    | 1,093,700   | 1,103,700  | 10,000       | 118,650      | 12.05%   |
| Fines and Forfeits         | 87,671     | 84,440     | 92,500     | 85,000      | 85,000     | -            | (7,500)      | -8.11%   |
| Miscellaneous              | (241,628)  | 326,729    | 196,684    | 217,424     | 227,424    | 10,000       | 30,740       | 15.63%   |
| Transfers In               | 2,064,000  | 2,317,000  | 2,310,000  | 2,508,000   | 2,510,000  | 2,000        | 200,000      | 8.66%    |
| Total Revenues             | 18,910,852 | 18,771,795 | 19,882,300 | 20,746,915  | 20,695,615 | (51,300)     | 813,315      | 4.09%    |
| Expenditures               |            |            |            |             |            |              |              |          |
| Council                    | 155,527    | 166,405    | 171,543    | 196,903     | 196,878    | (25)         | 25,335       | 14.77%   |
| City Manager               | 289,066    | 293,023    | 290,726    | 308,650     | 309,415    | 765          | 18,689       | 6.43%    |
| City Clerk                 | 125,924    | 133,746    | 168,541    | 177,840     | 177,952    | 112          | 9,411        | 5.58%    |
| Elections                  | 40,483     | -          | 46,000     | -           | -          | -            | (46,000)     | -100.00% |
| Finance                    | 516,682    | 550,749    | 604,626    | 645,577     | 637,520    | (8,057)      | 32,894       | 5.44%    |
| City Attorney              | 350,122    | 289,315    | 248,607    | 240,022     | 244,905    | 4,883        | (3,702)      | -1.49%   |
| Personnel Admin            | 257,350    | 296,213    | 328,735    | 371,878     | 380,504    | 8,626        | 51,769       | 15.75%   |
| Planning & Zoning          | 126,048    | 150,324    | 150,359    | 150,600     | 150,362    | (238)        | 3            | 0.00%    |
| City Center                | 156,509    | 132,774    | 162,143    | 157,437     | 157,437    | -            | (4,706)      | -2.90%   |
| Communications             | 245,228    | 261,359    | 354,355    | 338,380     | 338,259    | (121)        | (16,096)     | -4.54%   |
| IT                         | 31,253     | 34,165     | 278,550    | 290,050     | 290,050    | -            | 11,500       | 4.13%    |
| Police                     | 4,351,113  | 4,766,848  | 5,069,814  | 5,388,461   | 5,426,689  | 38,228       | 356,875      | 7.04%    |
| Fire                       | 2,499,196  | 2,765,408  | 2,665,618  | 2,889,905   | 2,835,210  | (54,695)     | 169,592      | 6.36%    |
| Building Inspection        | 421,615    | 449,297    | 489,063    | 573,268     | 564,032    | (9,236)      | 74,969       | 15.33%   |
| Engineering                | 655,062    | 708,754    | 784,315    | 821,531     | 811,576    | (9,955)      | 27,261       | 3.48%    |
| Street Maint               | 881,337    | 977,220    | 1,067,194  | 1,046,956   | 1,051,651  | 4,695        | (15,543)     | -1.46%   |
| Snow & Ice Removal         | 496,129    | 468,025    | 541,605    | 560,395     | 546,295    | (14,100)     | 4,690        | 0.87%    |
| Storm Drainage             | 232,464    | 259,008    | 258,639    | 276,182     | 277,084    | 902          | 18,445       | 7.13%    |
| Street Lighting            | 274,085    | 295,593    | 282,270    | 279,270     | 279,270    | -            | (3,000)      | -1.06%   |
| City Garage                | 313,389    | 339,486    | 341,113    | 368,894     | 368,898    | 4            | 27,785       | 8.15%    |
| Recreation                 | 363,323    | 379,383    | 418,577    | 442,847     | 432,193    | (10,654)     | 13,616       | 3.25%    |
| Arena                      | 484,461    | 510,064    | 567,643    | 550,730     | 545,168    | (5,562)      | (22,475)     | -3.96%   |
| Swimming Pool              | 203,359    | 186,804    | 233,271    | 225,918     | 226,059    | 141          | (7,212)      | -3.09%   |
| Theater                    | 28,870     | 17,059     | 31,800     | 30,430      | 30,430     | -            | (1,370)      | -4.31%   |
| Parks                      | 1,265,799  | 1,187,318  | 1,371,582  | 1,488,307   | 1,501,980  | 13,673       | 130,398      | 9.51%    |
| Forestry                   | 175,844    | 312,026    | 250,283    | 229,704     | 229,863    | 159          | (20,420)     | -8.16%   |
| Library                    | 935,261    | 1,044,896  | 1,218,778  | 1,244,530   | 1,233,685  | (10,845)     | 14,907       | 1.22%    |
| Property Acquisitions      | 60,113     | 44,764     | 2,050      | 2,050       | 2,050      | -            | -            | 0.00%    |
| Economic Devt              | 100,094    | 115,189    | 159,500    | 125,200     | 125,200    | -            | (34,300)     | -21.50%  |
| Transfers Out              | 2,175,824  | 930,000    | 1,325,000  | 1,325,000   | 1,325,000  | -            | -            | 0.00%    |
| Total Expenses/Transfers   | 18,211,530 | 18,065,215 | 19,882,300 | 20,746,915  | 20,695,615 | (51,300)     | 813,315      | 4.09%    |
| Total Revenue Over (Under) |            |            |            |             |            |              |              |          |
| Expenditures               | 699,322    | 706,580    | -          | -           | -          | -            | -            | N/A      |

### General Fund 2025 Budget - Summary by Function

|                            | 2022       | 2023       | 2024       | 2025        | 2025       | 2025 Final   | 2025 Final   | %       |
|----------------------------|------------|------------|------------|-------------|------------|--------------|--------------|---------|
|                            | Actual     | Actual     | Budget     | Preliminary | Final      | Over (Under) | Over (Under) | %       |
|                            |            |            |            |             |            | 2025 Prelim  | 2024 Budget  | Change  |
| Revenues                   |            |            |            |             |            |              |              |         |
| Tax Levy - Collected       | 4,995,249  | 5,409,597  | 5,726,500  | 6,109,500   | 5,974,800  | (134,700)    | 248,300      | 4.34%   |
| Franchise Fees             | 2,023,232  | 1,986,933  | 2,080,000  | 2,150,000   | 2,150,000  | -            | 70,000       | 3.37%   |
| Other Taxes                | 195,385    | 167,833    | 66,000     | 40,000      | 40,000     | -            | (26,000)     | -39.39% |
| Permits and Licenses       | 367,084    | 330,106    | 374,600    | 360,400     | 405,900    | 45,500       | 31,300       | 8.36%   |
| LGA                        | 5,715,392  | 5,796,636  | 6,868,836  | 6,882,691   | 6,882,691  | -            | 13,855       | 0.20%   |
| Federal ARPA Grant         | 1,727,475  | -          | -          | -           | -          | -            | -            | N/A     |
| Other Intergovernmental    | 1,030,627  | 1,248,001  | 1,182,130  | 1,300,200   | 1,316,100  | 15,900       | 133,970      | 11.33%  |
| Charges for Services       | 946,365    | 1,104,520  | 985,050    | 1,093,700   | 1,103,700  | 10,000       | 118,650      | 12.05%  |
| Fines and Forfeits         | 87,671     | 84,440     | 92,500     | 85,000      | 85,000     | -            | (7,500)      | -8.11%  |
| Miscellaneous              | (241,628)  | 326,729    | 196,684    | 217,424     | 227,424    | 10,000       | 30,740       | 15.63%  |
| Transfers In               | 2,064,000  | 2,317,000  | 2,310,000  | 2,508,000   | 2,510,000  | 2,000        | 200,000      | 8.66%   |
| Total Revenues             | 18,910,852 | 18,771,795 | 19,882,300 | 20,746,915  | 20,695,615 | (51,300)     | 813,315      | 4.09%   |
| Expenditures               |            |            |            |             |            |              |              |         |
| General Government         | 2,294,192  | 2,308,073  | 2,804,185  | 2,877,337   | 2,883,282  | 5,945        | 79,097       | 2.82%   |
| Public Safety              | 7,271,924  | 7,981,553  | 8,224,495  | 8,851,634   | 8,825,931  | (25,703)     | 601,436      | 7.31%   |
| Public Works               | 2,852,466  | 3,048,086  | 3,275,136  | 3,353,228   | 3,334,774  | (18,454)     | 59,638       | 1.82%   |
| Culture and Recreation     | 3,456,917  | 3,637,550  | 4,091,934  | 4,212,466   | 4,199,378  | (13,088)     | 107,444      | 2.63%   |
| Property Acq/Economic Devt | 160,207    | 159,953    | 161,550    | 127,250     | 127,250    | -            | (34,300)     | -21.23% |
| Transfers Out              | 2,175,824  | 930,000    | 1,325,000  | 1,325,000   | 1,325,000  | -            | -            | 0.00%   |
| Total Expenses/Transfers   | 18,211,530 | 18,065,215 | 19,882,300 | 20,746,915  | 20,695,615 | (51,300)     | 813,315      | 4.09%   |
| Total Revenue Over (Under) |            |            |            |             |            |              |              |         |
| Expenditures               | 699,322    | 706,580    | -          | -           | -          | -            | -            | N/A     |

## General Fund 2025 Final Budget

|                            | <b>2022</b>       | <b>2023</b>       | <b>2024</b>       | <b>2025</b>        | <b>2025</b>       | 2025 Final      | 2025 Final      |                 |
|----------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-----------------|-----------------|-----------------|
|                            | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>Preliminary</b> | <b>Final</b>      | Over (Under)    | Over (Under)    | %               |
|                            |                   |                   |                   |                    |                   | 2025 Prelim     | 2024 Budget     | Change          |
| <b>Revenues</b>            |                   |                   |                   |                    |                   |                 |                 |                 |
| Tax Levy - Collected       | 4,995,249         | 5,409,597         | 5,726,500         | 6,109,500          | 5,974,800         | (134,700)       | 248,300         | 4.34%           |
| Franchise Fees             | 2,023,232         | 1,986,933         | 2,080,000         | 2,150,000          | 2,150,000         | -               | 70,000          | 3.37%           |
| Other taxes                | 195,385           | 167,833           | 66,000            | 40,000             | 40,000            | -               | (26,000)        | -39.39%         |
| Permits and Licenses       | 367,084           | 330,106           | 374,600           | 360,400            | 405,900           | 45,500          | 31,300          | 8.36%           |
| LGA                        | 5,715,392         | 5,796,636         | 6,868,836         | 6,882,691          | 6,882,691         | -               | 13,855          | 0.20%           |
| Federal ARPA Grant         | 1,727,475         | -                 | -                 | -                  | -                 | -               | -               | N/A             |
| Other Intergovernmental    | 1,030,627         | 1,248,001         | 1,182,130         | 1,300,200          | 1,316,100         | 15,900          | 133,970         | 11.33%          |
| Charges for Services       | 946,365           | 1,104,520         | 985,050           | 1,093,700          | 1,103,700         | 10,000          | 118,650         | 12.05%          |
| Fines and Forfeits         | 87,671            | 84,440            | 92,500            | 85,000             | 85,000            | -               | (7,500)         | -8.11%          |
| Miscellaneous              | (241,628)         | 326,729           | 196,684           | 217,424            | 227,424           | 10,000          | 30,740          | 15.63%          |
| Transfer In - PILOT        | 564,000           | 620,000           | 580,000           | 610,000            | 610,000           | -               | 30,000          | 5.17%           |
| Transfer In - Overhead     | 1,500,000         | 1,625,000         | 1,730,000         | 1,898,000          | 1,900,000         | 2,000           | 170,000         | 9.83%           |
| Transfer In - Other        | -                 | 72,000            | -                 | -                  | -                 | -               | -               | N/A             |
| <b>Total Revenues</b>      | <b>18,910,852</b> | <b>18,771,795</b> | <b>19,882,300</b> | <b>20,746,915</b>  | <b>20,695,615</b> | <b>(51,300)</b> | <b>813,315</b>  | <b>4.09%</b>    |
| <b>Expenditures</b>        |                   |                   |                   |                    |                   |                 |                 |                 |
| <b>Council</b>             |                   |                   |                   |                    |                   |                 |                 |                 |
| Personnel Services         | 64,400            | 64,413            | 65,298            | 65,378             | 65,353            | (25)            | 55              | 0.08%           |
| Supplies                   | 1,058             | 1,564             | 800               | 1,500              | 1,500             | -               | 700             | 87.50%          |
| Other Services & Charges   | 90,069            | 100,428           | 105,445           | 130,025            | 130,025           | -               | 24,580          | 23.31%          |
| <b>Council Total</b>       | <b>155,527</b>    | <b>166,405</b>    | <b>171,543</b>    | <b>196,903</b>     | <b>196,878</b>    | <b>(25)</b>     | <b>25,335</b>   | <b>14.77%</b>   |
| <b>City Manager</b>        |                   |                   |                   |                    |                   |                 |                 |                 |
| Personnel Services         | 274,069           | 273,360           | 274,621           | 293,205            | 293,070           | (135)           | 18,449          | 6.72%           |
| Supplies                   | 651               | 595               | 1,000             | 550                | 1,450             | 900             | 450             | 45.00%          |
| Other Services & Charges   | 14,346            | 12,971            | 15,105            | 14,895             | 14,895            | -               | (210)           | -1.39%          |
| Capital Outlay             | -                 | 6,097             | -                 | -                  | -                 | -               | -               | N/A             |
| <b>City Manager Total</b>  | <b>289,066</b>    | <b>293,023</b>    | <b>290,726</b>    | <b>308,650</b>     | <b>309,415</b>    | <b>765</b>      | <b>18,689</b>   | <b>6.43%</b>    |
| <b>City Clerk</b>          |                   |                   |                   |                    |                   |                 |                 |                 |
| Personnel Services         | 112,220           | 120,256           | 151,266           | 161,110            | 161,042           | (68)            | 9,776           | 6.46%           |
| Supplies                   | 112               | 1,174             | 200               | 200                | 200               | -               | -               | 0.00%           |
| Other Services & Charges   | 13,592            | 12,316            | 17,075            | 16,530             | 16,710            | 180             | (365)           | -2.14%          |
| <b>City Clerk Total</b>    | <b>125,924</b>    | <b>133,746</b>    | <b>168,541</b>    | <b>177,840</b>     | <b>177,952</b>    | <b>112</b>      | <b>9,411</b>    | <b>5.58%</b>    |
| <b>Elections</b>           |                   |                   |                   |                    |                   |                 |                 |                 |
| Personnel Services         | 31,109            | -                 | 32,000            | -                  | -                 | -               | (32,000)        | -100.00%        |
| Supplies                   | 2,663             | -                 | 9,525             | -                  | -                 | -               | (9,525)         | -100.00%        |
| Other Services & Charges   | 6,711             | -                 | 4,475             | -                  | -                 | -               | (4,475)         | -100.00%        |
| <b>Elections Total</b>     | <b>40,483</b>     | <b>-</b>          | <b>46,000</b>     | <b>-</b>           | <b>-</b>          | <b>-</b>        | <b>(46,000)</b> | <b>-100.00%</b> |
| <b>Finance</b>             |                   |                   |                   |                    |                   |                 |                 |                 |
| Personnel Services         | 419,122           | 446,470           | 484,641           | 531,923            | 523,975           | (7,948)         | 39,334          | 8.12%           |
| Supplies                   | 4,386             | 3,436             | 7,500             | 7,500              | 7,500             | -               | -               | 0.00%           |
| Other Services & Charges   | 93,174            | 100,843           | 102,485           | 106,154            | 106,045           | (109)           | 3,560           | 3.47%           |
| Capital Outlay             | -                 | -                 | 10,000            | -                  | -                 | -               | (10,000)        | -100.00%        |
| <b>Finance Total</b>       | <b>516,682</b>    | <b>550,749</b>    | <b>604,626</b>    | <b>645,577</b>     | <b>637,520</b>    | <b>(8,057)</b>  | <b>32,894</b>   | <b>5.44%</b>    |
| <b>City Attorney</b>       |                   |                   |                   |                    |                   |                 |                 |                 |
| Personnel Services         | 224,605           | 92,827            | 94,152            | 100,652            | 100,535           | (117)           | 6,383           | 6.78%           |
| Supplies                   | 1,267             | 177               | 500               | 300                | 300               | -               | (200)           | -40.00%         |
| Other Services & Charges   | 124,250           | 196,311           | 153,955           | 139,070            | 144,070           | 5,000           | (9,885)         | -6.42%          |
| <b>City Attorney Total</b> | <b>350,122</b>    | <b>289,315</b>    | <b>248,607</b>    | <b>240,022</b>     | <b>244,905</b>    | <b>4,883</b>    | <b>(3,702)</b>  | <b>-1.49%</b>   |



## General Fund 2025 Final Budget

|                            | <u>2022</u>   | <u>2023</u>   | <u>2024</u>   | <u>2025</u>        | <u>2025</u>  | 2025 Final         | 2025 Final         | %             |
|----------------------------|---------------|---------------|---------------|--------------------|--------------|--------------------|--------------------|---------------|
|                            | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Preliminary</u> | <u>Final</u> | Over (Under)       | Over (Under)       | <u>Change</u> |
|                            |               |               |               |                    |              | <u>2025 Prelim</u> | <u>2024 Budget</u> |               |
| Personnel Administration   |               |               |               |                    |              |                    |                    |               |
| Personnel Services         | 185,653       | 196,083       | 255,985       | 296,628            | 305,074      | 8,446              | 49,089             | 19.18%        |
| Supplies                   | 37            | 495           | 150           | 150                | 150          | -                  | -                  | 0.00%         |
| Other Services & Charges   | 71,660        | 99,635        | 72,600        | 75,100             | 75,280       | 180                | 2,680              | 3.69%         |
| Personnel Admin Total      | 257,350       | 296,213       | 328,735       | 371,878            | 380,504      | 8,626              | 51,769             | 15.75%        |
| Planning and Zoning        |               |               |               |                    |              |                    |                    |               |
| Personnel Services         | 113,439       | 120,420       | 128,714       | 137,130            | 137,072      | (58)               | 8,358              | 6.49%         |
| Supplies                   | 363           | 118           | 300           | 300                | 300          | -                  | -                  | 0.00%         |
| Other Services & Charges   | 12,246        | 29,786        | 21,345        | 13,170             | 12,990       | (180)              | (8,355)            | -39.14%       |
| Planning and Zoning Total  | 126,048       | 150,324       | 150,359       | 150,600            | 150,362      | (238)              | 3                  | 0.00%         |
| City Center                |               |               |               |                    |              |                    |                    |               |
| Personnel Services         | 13,514        | 10,161        | 25,978        | 32,732             | 32,732       | -                  | 6,754              | 26.00%        |
| Supplies                   | 8,042         | 8,269         | 8,600         | 9,000              | 9,000        | -                  | 400                | 4.65%         |
| Other Services & Charges   | 134,953       | 114,344       | 127,565       | 115,705            | 115,705      | -                  | (11,860)           | -9.30%        |
| City Center Total          | 156,509       | 132,774       | 162,143       | 157,437            | 157,437      | -                  | (4,706)            | -2.90%        |
| Community Engagement       |               |               |               |                    |              |                    |                    |               |
| Personnel Services         | 222,565       | 234,785       | 253,105       | 270,085            | 269,964      | (121)              | 16,859             | 6.66%         |
| Supplies                   | 5,484         | 982           | 2,500         | 6,500              | 6,500        | -                  | 4,000              | 160.00%       |
| Other Services & Charges   | 17,179        | 25,592        | 98,750        | 61,795             | 61,795       | -                  | (36,955)           | -37.42%       |
| Comm Eng Total             | 245,228       | 261,359       | 354,355       | 338,380            | 338,259      | (121)              | (16,096)           | -4.54%        |
| Information Technology     |               |               |               |                    |              |                    |                    |               |
| Supplies                   | -             | 20            | -             | -                  | -            | -                  | -                  | N/A           |
| Other Services & Charges   | 31,253        | 34,145        | 278,550       | 290,050            | 290,050      | -                  | 11,500             | 4.13%         |
| IT Total                   | 31,253        | 34,165        | 278,550       | 290,050            | 290,050      | -                  | 11,500             | 4.13%         |
| Police                     |               |               |               |                    |              |                    |                    |               |
| Personnel Services         | 3,721,753     | 4,031,969     | 4,308,199     | 4,596,748          | 4,630,400    | 33,652             | 322,201            | 7.48%         |
| Supplies                   | 133,415       | 134,932       | 132,050       | 136,200            | 140,400      | 4,200              | 8,350              | 6.32%         |
| Other Services & Charges   | 495,945       | 599,947       | 629,565       | 655,513            | 655,889      | 376                | 26,324             | 4.18%         |
| Police Total               | 4,351,113     | 4,766,848     | 5,069,814     | 5,388,461          | 5,426,689    | 38,228             | 356,875            | 7.04%         |
| Fire                       |               |               |               |                    |              |                    |                    |               |
| Personnel Services         | 2,222,603     | 2,432,599     | 2,350,283     | 2,567,995          | 2,513,030    | (54,965)           | 162,747            | 6.92%         |
| Supplies                   | 106,915       | 134,335       | 122,500       | 121,470            | 121,470      | -                  | (1,030)            | -0.84%        |
| Other Services & Charges   | 154,678       | 198,474       | 192,835       | 200,440            | 200,710      | 270                | 7,875              | 4.08%         |
| Capital Outlay/Debt Paymer | 15,000        | -             | -             | -                  | -            | -                  | -                  | N/A           |
| Fire Total                 | 2,499,196     | 2,765,408     | 2,665,618     | 2,889,905          | 2,835,210    | (54,695)           | 169,592            | 6.36%         |
| Inspections                |               |               |               |                    |              |                    |                    |               |
| Personnel Services         | 392,599       | 418,418       | 449,363       | 532,668            | 523,702      | (8,966)            | 74,339             | 16.54%        |
| Supplies                   | 6,557         | 4,030         | 7,750         | 6,100              | 6,100        | -                  | (1,650)            | -21.29%       |
| Other Services & Charges   | 22,459        | 26,849        | 31,950        | 34,500             | 34,230       | (270)              | 2,280              | 7.14%         |
| Inspections Total          | 421,615       | 449,297       | 489,063       | 573,268            | 564,032      | (9,236)            | 74,969             | 15.33%        |
| Engineering                |               |               |               |                    |              |                    |                    |               |
| Personnel Services         | 606,789       | 669,872       | 738,160       | 780,996            | 770,225      | (10,771)           | 32,065             | 4.34%         |
| Supplies                   | 7,124         | 6,719         | 16,675        | 8,475              | 9,375        | 900                | (7,300)            | -43.78%       |
| Other Services & Charges   | 29,249        | 24,778        | 29,480        | 32,060             | 31,976       | (84)               | 2,496              | 8.47%         |
| Capital Outlay             | 11,900        | 7,385         | -             | -                  | -            | -                  | -                  | N/A           |
| Engineering Total          | 655,062       | 708,754       | 784,315       | 821,531            | 811,576      | (9,955)            | 27,261             | 3.48%         |



## General Fund 2025 Final Budget

|                          | <u>2022</u>    | <u>2023</u>    | <u>2024</u>      | <u>2025</u>        | <u>2025</u>      | 2025 Final<br>Over (Under) | 2025 Final<br>Over (Under) | %             |
|--------------------------|----------------|----------------|------------------|--------------------|------------------|----------------------------|----------------------------|---------------|
|                          | <u>Actual</u>  | <u>Actual</u>  | <u>Budget</u>    | <u>Preliminary</u> | <u>Final</u>     | <u>2025 Prelim</u>         | <u>2024 Budget</u>         | <u>Change</u> |
| Street Maintenance       |                |                |                  |                    |                  |                            |                            |               |
| Personnel Services       | 509,581        | 551,267        | 584,390          | 629,952            | 634,851          | 4,899                      | 50,461                     | 8.63%         |
| Supplies                 | 302,216        | 308,421        | 340,800          | 314,000            | 314,000          | -                          | (26,800)                   | -7.86%        |
| Other Services & Charges | 69,540         | 117,532        | 142,004          | 103,004            | 102,800          | (204)                      | (39,204)                   | -27.61%       |
| Street Maint Total       | <u>881,337</u> | <u>977,220</u> | <u>1,067,194</u> | <u>1,046,956</u>   | <u>1,051,651</u> | <u>4,695</u>               | <u>(15,543)</u>            | <u>-1.46%</u> |
| Snow & Ice Removal       |                |                |                  |                    |                  |                            |                            |               |
| Personnel Services       | 360,136        | 330,060        | 384,481          | 410,071            | 395,803          | (14,268)                   | 11,322                     | 2.94%         |
| Supplies                 | 127,930        | 128,930        | 145,300          | 139,000            | 139,000          | -                          | (6,300)                    | -4.34%        |
| Other Services & Charges | 8,063          | 9,035          | 11,824           | 11,324             | 11,492           | 168                        | (332)                      | -2.81%        |
| Snow & Ice Removal Total | <u>496,129</u> | <u>468,025</u> | <u>541,605</u>   | <u>560,395</u>     | <u>546,295</u>   | <u>(14,100)</u>            | <u>4,690</u>               | <u>0.87%</u>  |
| Storm Drainage           |                |                |                  |                    |                  |                            |                            |               |
| Personnel Services       | 130,355        | 142,499        | 148,679          | 160,573            | 161,439          | 866                        | 12,760                     | 8.58%         |
| Supplies                 | 25,943         | 40,216         | 36,700           | 42,850             | 42,850           | -                          | 6,150                      | 16.76%        |
| Other Services & Charges | 76,166         | 76,293         | 73,260           | 72,759             | 72,795           | 36                         | (465)                      | -0.63%        |
| Storm Drainage Total     | <u>232,464</u> | <u>259,008</u> | <u>258,639</u>   | <u>276,182</u>     | <u>277,084</u>   | <u>902</u>                 | <u>18,445</u>              | <u>7.13%</u>  |
| Street Lighting          |                |                |                  |                    |                  |                            |                            |               |
| Supplies                 | 9,420          | 9,941          | 15,000           | 12,000             | 12,000           | -                          | (3,000)                    | -20.00%       |
| Other Services & Charges | 264,665        | 285,652        | 267,270          | 267,270            | 267,270          | -                          | -                          | 0.00%         |
| Street Lighting Total    | <u>274,085</u> | <u>295,593</u> | <u>282,270</u>   | <u>279,270</u>     | <u>279,270</u>   | <u>-</u>                   | <u>(3,000)</u>             | <u>-1.06%</u> |
| City Garage              |                |                |                  |                    |                  |                            |                            |               |
| Personnel Services       | 187,375        | 198,241        | 215,553          | 238,974            | 238,978          | 4                          | 23,425                     | 10.87%        |
| Supplies                 | 38,997         | 52,378         | 43,900           | 46,000             | 46,000           | -                          | 2,100                      | 4.78%         |
| Other Services & Charges | 87,017         | 88,867         | 81,660           | 83,920             | 83,920           | -                          | 2,260                      | 2.77%         |
| City Garage Total        | <u>313,389</u> | <u>339,486</u> | <u>341,113</u>   | <u>368,894</u>     | <u>368,898</u>   | <u>4</u>                   | <u>27,785</u>              | <u>8.15%</u>  |
| Recreation               |                |                |                  |                    |                  |                            |                            |               |
| Personnel Services       | 304,317        | 322,649        | 356,087          | 375,577            | 364,923          | (10,654)                   | 8,836                      | 2.48%         |
| Supplies                 | 15,759         | 13,697         | 20,325           | 20,075             | 20,075           | -                          | (250)                      | -1.23%        |
| Other Services & Charges | 43,247         | 43,037         | 42,165           | 47,195             | 47,195           | -                          | 5,030                      | 11.93%        |
| Recreation Total         | <u>363,323</u> | <u>379,383</u> | <u>418,577</u>   | <u>442,847</u>     | <u>432,193</u>   | <u>(10,654)</u>            | <u>13,616</u>              | <u>3.25%</u>  |
| Arena                    |                |                |                  |                    |                  |                            |                            |               |
| Personnel Services       | 185,388        | 245,694        | 256,584          | 279,496            | 278,982          | (514)                      | 22,398                     | 8.73%         |
| Supplies                 | 31,180         | 28,069         | 34,850           | 44,855             | 44,855           | -                          | 10,005                     | 28.71%        |
| Other Services & Charges | 251,979        | 228,635        | 253,209          | 226,379            | 221,331          | (5,048)                    | (31,878)                   | -12.59%       |
| Capital Outlay           | 15,914         | 7,666          | 23,000           | -                  | -                | -                          | (23,000)                   | -100.00%      |
| Arena Total              | <u>484,461</u> | <u>510,064</u> | <u>567,643</u>   | <u>550,730</u>     | <u>545,168</u>   | <u>(5,562)</u>             | <u>(22,475)</u>            | <u>-3.96%</u> |
| Swimming Pool            |                |                |                  |                    |                  |                            |                            |               |
| Personnel Services       | 136,287        | 118,090        | 139,030          | 137,974            | 137,887          | (87)                       | (1,143)                    | -0.82%        |
| Supplies                 | 22,990         | 24,891         | 40,175           | 39,228             | 39,228           | -                          | (947)                      | -2.36%        |
| Other Services & Charges | 44,082         | 43,823         | 48,066           | 48,716             | 48,944           | 228                        | 878                        | 1.83%         |
| Capital Outlay           | -              | -              | 6,000            | -                  | -                | -                          | (6,000)                    | -100.00%      |
| Swimming Pool Total      | <u>203,359</u> | <u>186,804</u> | <u>233,271</u>   | <u>225,918</u>     | <u>226,059</u>   | <u>(7,353)</u>             | <u>39,114</u>              | <u>16.77%</u> |
| Theater                  |                |                |                  |                    |                  |                            |                            |               |
| Supplies                 | 23             | 893            | 3,200            | 3,100              | 3,100            | -                          | (100)                      | -3.13%        |
| Other Services & Charges | 28,847         | 16,166         | 28,600           | 27,330             | 27,330           | -                          | (1,270)                    | -4.44%        |
| Theater Total            | <u>28,870</u>  | <u>17,059</u>  | <u>31,800</u>    | <u>30,430</u>      | <u>30,430</u>    | <u>-</u>                   | <u>(1,370)</u>             | <u>-4.31%</u> |

## General Fund 2025 Final Budget

|                                      | <b>2022</b>       | <b>2023</b>       | <b>2024</b>       | <b>2025</b>        | <b>2025</b>       | <b>2025 Final</b>   | <b>2025 Final</b>   | <b>%</b>      |
|--------------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|---------------------|---------------------|---------------|
|                                      | <b>Actual</b>     | <b>Actual</b>     | <b>Budget</b>     | <b>Preliminary</b> | <b>Final</b>      | <b>Over (Under)</b> | <b>Over (Under)</b> | <b>%</b>      |
|                                      |                   |                   |                   |                    |                   | <b>2025 Prelim</b>  | <b>2024 Budget</b>  | <b>Change</b> |
| <b>Parks</b>                         |                   |                   |                   |                    |                   |                     |                     |               |
| Personnel Services                   | 937,792           | 871,807           | 1,014,749         | 1,113,304          | 1,120,337         | 7,033               | 105,588             | 10.41%        |
| Supplies                             | 184,561           | 167,125           | 181,300           | 193,300            | 197,300           | 4,000               | 16,000              | 8.83%         |
| Other Services & Charges             | 143,446           | 148,386           | 165,533           | 181,703            | 184,343           | 2,640               | 18,810              | 11.36%        |
| Capital Outlay                       | -                 | -                 | 10,000            | -                  | -                 | -                   | (10,000)            | -100.00%      |
| Parks Total                          | <u>1,265,799</u>  | <u>1,187,318</u>  | <u>1,371,582</u>  | <u>1,488,307</u>   | <u>1,501,980</u>  | <u>13,673</u>       | <u>130,398</u>      | <u>9.51%</u>  |
| <b>Forestry</b>                      |                   |                   |                   |                    |                   |                     |                     |               |
| Personnel Services                   | 97,535            | 123,705           | 131,692           | 140,593            | 140,644           | 51                  | 8,952               | 6.80%         |
| Supplies                             | 14,736            | 24,618            | 46,750            | 28,250             | 28,250            | -                   | (18,500)            | -39.57%       |
| Other Services & Charges             | 63,573            | 163,703           | 71,841            | 60,861             | 60,969            | 108                 | (10,872)            | -15.13%       |
| Forestry Total                       | <u>175,844</u>    | <u>312,026</u>    | <u>250,283</u>    | <u>229,704</u>     | <u>229,863</u>    | <u>159</u>          | <u>(20,420)</u>     | <u>-8.16%</u> |
| <b>Library</b>                       |                   |                   |                   |                    |                   |                     |                     |               |
| Personnel Services                   | 741,950           | 829,304           | 976,573           | 999,958            | 989,113           | (10,845)            | 12,540              | 1.28%         |
| Supplies                             | 126,676           | 149,728           | 160,700           | 170,600            | 170,600           | -                   | 9,900               | 6.16%         |
| Other Services & Charges             | 66,635            | 65,864            | 81,505            | 73,972             | 73,972            | -                   | (7,533)             | -9.24%        |
| Library Total                        | <u>935,261</u>    | <u>1,044,896</u>  | <u>1,218,778</u>  | <u>1,244,530</u>   | <u>1,233,685</u>  | <u>(10,845)</u>     | <u>14,907</u>       | <u>1.22%</u>  |
| <b>Property Acquisitions</b>         |                   |                   |                   |                    |                   |                     |                     |               |
| Other Services & Charges             | 60,113            | 44,764            | 2,050             | 2,050              | 2,050             | -                   | -                   | 0.00%         |
| Property Acquisitions Total          | <u>60,113</u>     | <u>44,764</u>     | <u>2,050</u>      | <u>2,050</u>       | <u>2,050</u>      | <u>-</u>            | <u>-</u>            | <u>0.00%</u>  |
| <b>Economic Devt</b>                 |                   |                   |                   |                    |                   |                     |                     |               |
| Other Services & Charges             | 100,094           | 115,189           | 159,500           | 125,200            | 125,200           | -                   | (34,300)            | -21.50%       |
| Economic Devt Total                  | <u>100,094</u>    | <u>115,189</u>    | <u>159,500</u>    | <u>125,200</u>     | <u>125,200</u>    | <u>-</u>            | <u>(34,300)</u>     | <u>38.47%</u> |
| <b>Total Expenses</b>                | <u>16,035,706</u> | <u>17,135,215</u> | <u>18,557,300</u> | <u>19,421,915</u>  | <u>19,370,615</u> | <u>(58,794)</u>     | <u>859,641</u>      | <u>4.63%</u>  |
| <b>Transfer Out - Central Garage</b> | 750,000           | 750,000           | 850,000           | 850,000            | 850,000           | -                   | -                   | 0.00%         |
| Transfer Out - IT Capital Fund       | 20,000            | 20,000            | 55,000            | 55,000             | 55,000            | -                   | -                   | 0.00%         |
| Transfer Out - Senior Center         | 60,000            | 60,000            | 60,000            | 60,000             | 60,000            | -                   | -                   | 0.00%         |
| Transfer Out - Broadway Ridg         | 25,000            | 25,000            | 145,000           | 205,000            | 205,000           | -                   | 60,000              | 41.38%        |
| Transfer Out - Airport               | 75,000            | 75,000            | 75,000            | 75,000             | 75,000            | -                   | -                   | 0.00%         |
| Transfer Out - Bldg Maint Fur        | -                 | -                 | 60,000            | -                  | -                 | -                   | (60,000)            | -100.00%      |
| Transfer Out - Storm Water           | -                 | -                 | 80,000            | 80,000             | 80,000            | -                   | -                   | 0.00%         |
| Transfer Out - Snyder/Inclusiv       | 700,000           | -                 | -                 | -                  | -                 | -                   | -                   | N/A           |
| Transfer Out - Housing               | 400,000           | -                 | -                 | -                  | -                 | -                   | -                   | N/A           |
| Transfer Out - Blight/Hazardc        | 100,000           | -                 | -                 | -                  | -                 | -                   | -                   | N/A           |
| Transfer Out - Other                 | 45,824            | -                 | -                 | -                  | -                 | -                   | -                   | N/A           |
| Total Transfers                      | <u>2,175,824</u>  | <u>930,000</u>    | <u>1,325,000</u>  | <u>1,325,000</u>   | <u>1,325,000</u>  | <u>-</u>            | <u>-</u>            | <u>0.00%</u>  |
| <b>Total Expenses and Transfers</b>  | <u>18,211,530</u> | <u>18,065,215</u> | <u>19,882,300</u> | <u>20,746,915</u>  | <u>20,695,615</u> | <u>(51,300)</u>     | <u>813,315</u>      | <u>4.09%</u>  |
| <b>-</b>                             |                   |                   |                   |                    |                   |                     |                     |               |
| <b>(</b>                             | <u>699,322</u>    | <u>706,580</u>    | <u>-</u>          | <u>-</u>           | <u>-</u>          | <u>-</u>            | <u>-</u>            | <u>N/A</u>    |

RESOLUTION 24-222

Introduced by Councilor Baker

RESOLUTION ADOPTING THE 2025 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 2025 are hereby approved for each of the funds as follows:

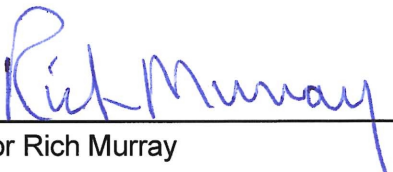
| <u>Fund</u>   | <u>Revenue/Transfers In</u> | <u>Operating Expenses/Transfers Out</u> |
|---------------|-----------------------------|-----------------------------------------|
| Water         | \$4,366,500                 | \$3,892,674                             |
| Sewer         | \$6,279,000                 | \$6,556,945                             |
| Solid Waste   | \$203,000                   | \$203,764                               |
| Senior Center | \$60,000                    | \$104,760                               |
| Airport       | \$178,000                   | \$155,900                               |

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

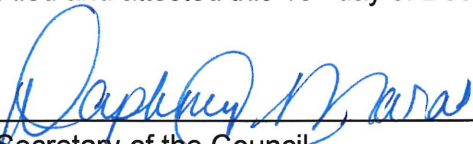
That the motion for the adoption of the foregoing resolution was duly seconded by Councilor Anderson, and upon a vote being taken thereon, the following voted in favor thereof: Councilors Christensen, Baker, Howland, Olson, Rasmussen, Anderson, and Mayor Murray;

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

Introduced and passed this 9<sup>th</sup> day of December, 2024

  
\_\_\_\_\_  
Mayor Rich Murray

Filed and attested this 10<sup>th</sup> day of December, 2024

  
\_\_\_\_\_  
Secretary of the Council

## Water Fund 2025 Budget (Enterprise Fund)

|                                         | 2022             | 2023             | 2024             | 2025             | Variance         | %              |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
|                                         | Actual           | Actual           | Budget           | Budget           | +/-              | Change         |
| <b>Revenues</b>                         |                  |                  |                  |                  |                  |                |
| Charges for Services                    | 3,875,800        | 4,082,923        | 3,977,000        | 4,175,000        | 198,000          | 4.98%          |
| Miscellaneous                           | 48,651           | 255,450          | 40,000           | 191,500          | 151,500          | 378.75%        |
| <b>Total</b>                            | <b>3,924,451</b> | <b>4,338,373</b> | <b>4,017,000</b> | <b>4,366,500</b> | <b>349,500</b>   | <b>8.70%</b>   |
| <b>Expenditures</b>                     |                  |                  |                  |                  |                  |                |
| <b>Water Pumping</b>                    |                  |                  |                  |                  |                  |                |
| Supplies                                | 109,701          | 130,925          | 114,100          | 146,100          | 32,000           | 28.05%         |
| Other Svcs & Chgs                       | 198,940          | 286,920          | 224,035          | 224,640          | 605              | 0.27%          |
| <b>Total</b>                            | <b>308,641</b>   | <b>417,845</b>   | <b>338,135</b>   | <b>370,740</b>   | <b>32,605</b>    | <b>9.64%</b>   |
| <b>Water Distribution/Projects</b>      |                  |                  |                  |                  |                  |                |
| Personnel Services                      | 819,140          | 763,918          | 837,489          | 903,828          | 66,339           | 7.92%          |
| Supplies                                | 251,355          | 317,035          | 291,300          | 301,950          | 10,650           | 3.66%          |
| Other Svcs & Chgs                       | 88,328           | 249,109          | 143,725          | 115,156          | (28,569)         | -19.88%        |
| <b>Total</b>                            | <b>1,158,823</b> | <b>1,330,062</b> | <b>1,272,514</b> | <b>1,320,934</b> | <b>48,420</b>    | <b>3.81%</b>   |
| <b>Total Expenditures</b>               | <b>1,467,464</b> | <b>1,747,907</b> | <b>1,610,649</b> | <b>1,691,674</b> | <b>81,025</b>    | <b>5.03%</b>   |
| <b>Transfers</b>                        |                  |                  |                  |                  |                  |                |
| Overhead                                | 735,000          | 803,911          | 850,000          | 935,000          | 85,000           | 10.00%         |
| PILOT                                   | 162,000          | 200,000          | 220,000          | 240,000          | 20,000           | 9.09%          |
| Central Garage/IT Fund                  | 110,000          | 120,000          | 150,000          | 150,000          | -                | 0.00%          |
| <b>Total</b>                            | <b>1,007,000</b> | <b>1,123,911</b> | <b>1,220,000</b> | <b>1,325,000</b> | <b>105,000</b>   | <b>8.61%</b>   |
| <b>Total Expenditures and Transfers</b> | <b>2,474,464</b> | <b>2,871,818</b> | <b>2,830,649</b> | <b>3,016,674</b> | <b>186,025</b>   | <b>6.57%</b>   |
| <b>Other Revenue (Expenditures)</b>     |                  |                  |                  |                  |                  |                |
| Depreciation                            | (428,092)        | (427,626)        | -                | (600,000)        | (600,000)        | 0.00%          |
| Debt Service Interest                   | (194,290)        | (203,201)        | (227,000)        | (276,000)        | (49,000)         | 21.59%         |
| <b>Total</b>                            | <b>(622,382)</b> | <b>(630,827)</b> | <b>(227,000)</b> | <b>(876,000)</b> | <b>(649,000)</b> | <b>285.90%</b> |
| <b>Total Water Fund</b>                 | <b>827,605</b>   | <b>835,728</b>   | <b>959,351</b>   | <b>473,826</b>   | <b>(485,525)</b> | <b>-50.61%</b> |

Note: 2024 Budget did not include depreciation

## Sewer Fund 2025 Budget (Enterprise Fund)

|                                  | 2022        | 2023        | 2024      | 2025        | Variance    | %        |
|----------------------------------|-------------|-------------|-----------|-------------|-------------|----------|
|                                  | Actual      | Actual      | Budget    | Budget      | +/-         | Change   |
| Revenues                         |             |             |           |             |             |          |
| Charges for Services             | 5,018,405   | 5,485,453   | 5,313,000 | 6,029,000   | 716,000     | 13.48%   |
| Miscellaneous                    | (234,973)   | 447,658     | -         | 250,000     | 250,000     | N/A      |
| Total                            | 4,783,432   | 5,933,111   | 5,313,000 | 6,279,000   | 966,000     | 18.18%   |
| Expenditures                     |             |             |           |             |             |          |
| Sewer Collection                 |             |             |           |             |             |          |
| Personnel Services               | 423,338     | 485,665     | 535,349   | 545,719     | 10,370      | 1.94%    |
| Supplies                         | 32,097      | 36,470      | 66,800    | 39,800      | (27,000)    | -40.42%  |
| Other Svcs & Chgs                | 44,867      | 41,292      | 62,150    | 63,414      | 1,264       | 2.03%    |
| Total                            | 500,302     | 563,427     | 664,299   | 648,933     | (15,366)    | -2.31%   |
| Sewer Lift Station               |             |             |           |             |             |          |
| Supplies                         | 38,591      | 82,410      | 40,100    | 44,100      | 4,000       | 9.98%    |
| Other Svcs & Chgs                | 150,230     | 162,918     | 159,220   | 178,780     | 19,560      | 12.28%   |
| Total                            | 188,821     | 245,328     | 199,320   | 222,880     | 23,560      | 11.82%   |
| Sewer Treatment Plant            |             |             |           |             |             |          |
| Personnel Services               | 692,438     | 950,475     | 928,562   | 982,958     | 54,396      | 5.86%    |
| Supplies                         | 284,051     | 314,596     | 263,700   | 323,100     | 59,400      | 22.53%   |
| Other Svcs & Chgs                | 1,098,279   | 1,347,494   | 1,287,870 | 1,305,574   | 17,704      | 1.37%    |
| Total                            | 2,074,768   | 2,612,565   | 2,480,132 | 2,611,632   | 131,500     | 5.30%    |
| Total Expenditures               | 2,763,891   | 3,421,320   | 3,343,751 | 3,483,445   | 139,694     | 4.18%    |
| Transfers                        |             |             |           |             |             |          |
| Overhead                         | 735,000     | 803,911     | 850,000   | 935,000     | 85,000      | 10.00%   |
| PILOT                            | 402,000     | 420,000     | 360,000   | 370,000     | 10,000      | 2.78%    |
| Central Garage/IT Fund           | 110,000     | 120,000     | 150,000   | 150,000     | -           | 0.00%    |
| Total                            | 1,247,000   | 1,343,911   | 1,360,000 | 1,455,000   | 95,000      | 6.99%    |
| Total Expenditures and Transfers | 4,010,891   | 4,765,231   | 4,703,751 | 4,938,445   | 234,694     | 4.99%    |
| Other Revenue (Expenditures)     |             |             |           |             |             |          |
| Debt Service Interest            | (34,577)    | (49,768)    | (58,500)  | (118,500)   | (60,000)    | 0.00%    |
| Depreciation                     | (1,314,328) | (1,267,610) | -         | (1,500,000) | (1,500,000) | 0.00%    |
| Total                            | (1,348,905) | (1,317,378) | (58,500)  | (1,618,500) | (1,560,000) | 0.00%    |
| Total Sewer Fund                 | (576,364)   | (149,498)   | 550,749   | (277,945)   | (828,694)   | -150.47% |

Note: 2024 Budget did not include depreciation

## Solid Waste Fund 2025 Budget (Enterprise Fund)

|                                  | 2022    | 2023    | 2024     | 2025    | Variance | %       |
|----------------------------------|---------|---------|----------|---------|----------|---------|
|                                  | Actual  | Actual  | Budget   | Budget  | +/-      | Change  |
| Revenues                         |         |         |          |         |          |         |
| Charges for Services             | 188,713 | 195,733 | 180,000  | 198,000 | 18,000   | 10.00%  |
| Miscellaneous                    | 2,601   | 5,378   | 3,500    | 5,000   | 1,500    | 0.00%   |
| Total                            | 191,314 | 201,111 | 183,500  | 203,000 | 19,500   | 10.63%  |
| Expenditures                     |         |         |          |         |          |         |
| Personnel Services               | 33,251  | 31,156  | 33,500   | 38,389  | 4,889    | 14.59%  |
| Supplies                         | 2,772   | 2,388   | 5,810    | 5,410   | (400)    | -6.88%  |
| Other Svcs & Chgs                | 110,075 | 110,405 | 134,290  | 129,965 | (4,325)  | -3.22%  |
| Total                            | 146,098 | 143,949 | 173,600  | 173,764 | 164      | 0.09%   |
| Transfers                        | 30,000  | 25,000  | 30,000   | 30,000  | -        | 0.00%   |
| Total Expenditures and Transfers | 176,098 | 168,949 | 203,600  | 203,764 | 164      | 0.08%   |
| Total Solid Waste Fund           | 15,216  | 32,162  | (20,100) | (764)   | 19,336   | -96.20% |

## Senior Center Fund 2025 Budget (Special Revenue Fund)

|                            | 2022     | 2023     | 2024     | 2025     | Variance | %      |
|----------------------------|----------|----------|----------|----------|----------|--------|
|                            | Actual   | Actual   | Budget   | Budget   | +/-      | Change |
| Revenues                   |          |          |          |          |          |        |
| Charges for Service, Misc  | 200      | 3,314    | -        | -        | -        | 0.00%  |
| Transfer from General Fund | 60,000   | 60,000   | 60,000   | 60,000   | -        | 0.00%  |
| Total                      | 60,200   | 63,314   | 60,000   | 60,000   | -        | 0.00%  |
| Expenditures               |          |          |          |          |          |        |
| Other Svcs & Chgs          | 109,665  | 107,862  | 103,340  | 104,760  | 1,420    | 1.37%  |
| Total                      | 109,665  | 107,862  | 103,340  | 104,760  | 1,420    | 1.37%  |
| Total Senior Center Fund   | (49,465) | (44,548) | (43,340) | (44,760) | (1,420)  | 3.28%  |

## Airport Fund 2025 Budget (Special Revenue Fund)

|                         | 2022    | 2023     | 2024    | 2025    | Variance | %       |
|-------------------------|---------|----------|---------|---------|----------|---------|
|                         | Actual  | Actual   | Budget  | Budget  | +/-      | Change  |
| Revenue                 |         |          |         |         |          |         |
| Intergovernmental       | 597,384 | 106,680  | 61,000  | 61,000  | -        | 0.00%   |
| Miscellaneous           | 34,604  | 53,961   | 42,000  | 42,000  | -        | 0.00%   |
| Transfers In            | 75,000  | 75,000   | 75,000  | 75,000  | -        | 0.00%   |
| Total                   | 706,988 | 235,641  | 178,000 | 178,000 | -        | 0.00%   |
| Expenditures            |         |          |         |         |          |         |
| Supplies                | 4,042   | 4,149    | 8,600   | 8,600   | -        | 0.00%   |
| Other Svcs & Chgs       | 118,455 | 128,372  | 139,080 | 147,300 | 8,220    | 5.91%   |
| Capital Outlay/Projects | 587,968 | 119,531  | -       | -       | -        | 0.00%   |
| Total                   | 710,465 | 252,052  | 147,680 | 155,900 | 8,220    | 5.57%   |
| Total Airport Fund      | (3,477) | (16,411) | 30,320  | 22,100  | (8,220)  | -27.11% |



# General Ledger

## 2025 BUDGET REPORT



|                     | Description                      | 2022 Actual         | 2023 Actual         | 2024 Adopted        | 2025 Requested      |
|---------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>101</b>          | <b>General</b>                   |                     |                     |                     |                     |
| <b>00000</b>        | <b>Non-Departmental</b>          |                     |                     |                     |                     |
|                     | <b>Taxes</b>                     |                     |                     |                     |                     |
| 101-00000-410-31010 | Current Ad Valorem Taxes         | 4,995,248.66        | 5,409,596.99        | 5,726,500.00        | 5,974,800.00        |
| 101-00000-410-31011 | Other Taxes                      | 15,793.52           | 14,801.78           | 13,000.00           | 13,000.00           |
| 101-00000-410-31020 | Delinquent Ad Valorem Taxes      | 153,986.45          | 126,717.46          | 30,000.00           | 0.00                |
| 101-00000-410-31030 | Mobile Home Taxes                | 5,251.37            | 4,984.64            | 6,000.00            | 6,000.00            |
| 101-00000-410-31035 | Delinquent Mobile Home Taxes     | 857.04              | 1,899.24            | 1,000.00            | 1,000.00            |
| 101-00000-410-31410 | Lodging Tax                      | 13,185.72           | 12,653.56           | 13,000.00           | 13,000.00           |
| 101-00000-410-31810 | Franchise Tax                    | 2,023,232.28        | 1,986,933.08        | 2,080,000.00        | 2,150,000.00        |
| 101-00000-410-31900 | Penalties & Interest Taxes       | 6,311.25            | 6,776.00            | 3,000.00            | 7,000.00            |
|                     | <b>Taxes</b>                     | <b>7,213,866.29</b> | <b>7,564,362.75</b> | <b>7,872,500.00</b> | <b>8,164,800.00</b> |
|                     | <b>Permits &amp; Licenses</b>    |                     |                     |                     |                     |
| 101-00000-410-32110 | Liquor Licenses                  | 48,300.00           | 53,011.00           | 47,500.00           | 53,000.00           |
| 101-00000-410-32120 | Cannabis Licenses                | 0.00                | 0.00                | 0.00                | 2,500.00            |
| 101-00000-410-32180 | Cigarette Licenses               | 4,150.00            | 5,850.00            | 3,600.00            | 4,900.00            |
| 101-00000-410-32190 | Other Business LicensesPermit    | 15,357.76           | 16,284.00           | 20,000.00           | 20,000.00           |
| 101-00000-410-32240 | Animal LicensesPermits           | 1,541.00            | 5,758.00            | 2,000.00            | 2,500.00            |
| 101-00000-420-32210 | Building Permit                  | 168,175.82          | 161,253.00          | 180,000.00          | 205,000.00          |
| 101-00000-420-32230 | Plumbing & Heating Permits       | 31,861.50           | 28,184.00           | 20,000.00           | 25,000.00           |
| 101-00000-420-32235 | Sprinkler Permit                 | 5,502.39            | 3,154.78            | 4,000.00            | 5,000.00            |
| 101-00000-420-32260 | Sign Permit                      | 1,171.35            | 1,511.20            | 1,000.00            | 1,000.00            |
| 101-00000-420-32265 | MovingWrecking Permit            | 1,556.00            | 2,809.00            | 1,500.00            | 2,000.00            |
| 101-00000-420-32270 | Rental Registration              | 67,645.00           | 16,210.00           | 70,000.00           | 60,000.00           |
| 101-00000-430-32261 | Excavating Permits               | 21,823.27           | 36,081.36           | 25,000.00           | 25,000.00           |
|                     | <b>Permits &amp; Licenses</b>    | <b>367,084.09</b>   | <b>330,106.34</b>   | <b>374,600.00</b>   | <b>405,900.00</b>   |
|                     | <b>Intergovernmental Revenue</b> |                     |                     |                     |                     |
| 101-00000-410-33160 | Federal Grants                   | 0.00                | 0.00                | 0.00                | 0.00                |
| 101-00000-410-33161 | CARES Grant                      | 0.00                | 0.00                | 0.00                | 0.00                |
| 101-00000-410-33401 | Local Government Aid             | 5,715,392.00        | 5,794,636.00        | 6,868,836.00        | 6,882,691.00        |
| 101-00000-410-33402 | Market Value Homestead Credit    | 555.08              | 574.05              | 400.00              | 400.00              |
| 101-00000-410-33422 | Other State Grants & Aids        | 0.00                | 20,919.72           | 22,500.00           | 1,000.00            |
| 101-00000-410-33430 | Cannabis Sales Tax Share         | 0.00                | 0.00                | 0.00                | 30,000.00           |
| 101-00000-420-33160 | Federal Grants                   | 1,727,475.36        | 0.00                | 5,000.00            | 5,000.00            |

|                     | Description                      | 2022 Actual         | 2023 Actual         | 2024 Adopted        | 2025 Requested      |
|---------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| 101-00000-420-33161 | CARES Grant                      | 0.00                | 0.00                | 0.00                | 0.00                |
| 101-00000-420-33416 | Police Training Reimbursement    | 0.00                | 28,285.55           | 25,000.00           | 25,000.00           |
| 101-00000-420-33422 | Other State Grants & Aids        | 43,429.59           | 46,068.23           | 25,000.00           | 76,000.00           |
| 101-00000-420-33423 | State Aid - Fire Relief          | 0.00                | 89,932.00           | 89,930.00           | 90,000.00           |
| 101-00000-420-33424 | State Aid - Police Relief        | 238,724.98          | 302,181.48          | 220,000.00          | 302,000.00          |
| 101-00000-420-33620 | County Grants                    | 0.00                | 0.00                | 2,500.00            | 0.00                |
| 101-00000-420-33630 | School District Reimbursements   | 72,369.90           | 105,778.58          | 125,000.00          | 150,000.00          |
| 101-00000-430-33418 | MSA Maintenance                  | 291,568.00          | 283,656.00          | 280,000.00          | 315,900.00          |
| 101-00000-430-33422 | Other State Grants & Aids        | 102,340.63          | 18,901.32           | 34,000.00           | 34,000.00           |
| 101-00000-430-33620 | County Grants                    | 0.00                | 0.00                | 1,000.00            | 0.00                |
| 101-00000-450-33422 | Other State Grants and Aids      | 3,238.94            | 75,304.50           | 65,000.00           | 0.00                |
| 101-00000-450-33620 | Library Other County Grant       | 278,400.00          | 278,400.00          | 286,800.00          | 286,800.00          |
|                     | <b>Intergovernmental Revenue</b> | <b>8,473,494.48</b> | <b>7,044,637.43</b> | <b>8,050,966.00</b> | <b>8,198,791.00</b> |
|                     | <b>Charges for Services</b>      |                     |                     |                     |                     |
| 101-00000-100-36220 | Jacobson Bldg - Rents            | 270.00              | 270.00              | 0.00                | 0.00                |
| 101-00000-101-36220 | 314 Broadway - Rents             | 15,900.00           | 15,900.00           | 0.00                | 0.00                |
| 101-00000-410-34107 | Assessment Searches              | 3,670.00            | 4,940.00            | 8,000.00            | 5,000.00            |
| 101-00000-410-34920 | Merchandise Sales                | 15.00               | 49.96               | 0.00                | 0.00                |
| 101-00000-410-36220 | Rents                            | 6,839.65            | 6,824.65            | 0.00                | 0.00                |
| 101-00000-420-34104 | Plan Check Fees                  | 73,666.14           | 56,289.66           | 70,000.00           | 75,000.00           |
| 101-00000-420-34201 | Police ServicesReimbursements    | 25,513.12           | 20,376.43           | 24,000.00           | 28,000.00           |
| 101-00000-420-34202 | Fire ServicesReimbursements      | 73,875.63           | 78,310.00           | 55,000.00           | 75,000.00           |
| 101-00000-420-34203 | Fire Services-AL&Pick Tship      | 0.00                | 40,019.97           | 0.00                | 40,000.00           |
| 101-00000-420-34204 | Inspection ServicesSeminars      | 3,908.70            | 4,944.00            | 0.00                | 2,500.00            |
| 101-00000-420-34206 | Mowing & Garbage Cleanup         | 52,069.44           | 87,099.55           | 60,000.00           | 80,000.00           |
| 101-00000-420-34208 | TowingPolice Reports             | 2,430.76            | 3,652.75            | 0.00                | 0.00                |
| 101-00000-420-34210 | Hazardous Removal                | 1,837.63            | 0.00                | 0.00                | 0.00                |
| 101-00000-420-36260 | Surcharges Collected             | 0.00                | 0.00                | 500.00              | 500.00              |
| 101-00000-430-34105 | Sale of Maps & Publications      | 225.00              | 32.24               | 500.00              | 500.00              |
| 101-00000-430-34301 | Street, Sidewalk & Curb Repair   | 4,945.60            | 4,750.00            | 4,000.00            | 4,000.00            |
| 101-00000-430-34303 | Snow RemovalPW Equip Charges     | 0.00                | 1,620.00            | 2,500.00            | 2,500.00            |
| 101-00000-430-38460 | Engineering Fees                 | 161,327.51          | 208,264.88          | 220,000.00          | 220,000.00          |
| 101-00000-450-34209 | Recreation Services              | 0.00                | 625.00              | 0.00                | 0.00                |
| 101-00000-450-34600 | Arena Program                    | 35,723.34           | 34,396.03           | 35,000.00           | 35,000.00           |
| 101-00000-450-34605 | Adult Program                    | 5,370.36            | 6,710.16            | 7,000.00            | 7,000.00            |
| 101-00000-450-34610 | Youth Program                    | 4,131.15            | 2,393.34            | 4,000.00            | 4,000.00            |
| 101-00000-450-34615 | Aquatic Center Program           | 16,411.85           | 13,750.00           | 15,000.00           | 18,000.00           |
| 101-00000-450-34720 | Aquatic Center Admission         | 47,798.96           | 58,770.53           | 52,500.00           | 55,500.00           |
| 101-00000-450-34740 | Arena Concession                 | 0.00                | 10,260.00           | 0.00                | 0.00                |
| 101-00000-450-34760 | Library Use Fees                 | 3,116.31            | 4,300.22            | 5,000.00            | 5,000.00            |
| 101-00000-450-34770 | CanoeKayak Rentals               | 3,160.65            | 893.72              | 2,000.00            | 2,000.00            |
| 101-00000-450-34780 | Park Shelter Fees                | 53,043.59           | 60,339.53           | 53,000.00           | 60,000.00           |
| 101-00000-450-34785 | Athletic Field Rental            | 3,125.00            | 3,350.00            | 3,500.00            | 3,650.00            |
| 101-00000-450-34793 | Ice Arena Facility Fee           | 280,973.21          | 307,519.11          | 290,000.00          | 310,000.00          |
| 101-00000-450-34920 | Arena MiscPro Shop               | 4,733.83            | 4,922.50            | 3,000.00            | 3,000.00            |
| 101-00000-450-34925 | Arena Advertising                | 8,333.33            | 8,333.33            | 8,300.00            | 8,300.00            |
| 101-00000-450-36220 | DockCommunity Garden Rental      | 46,099.71           | 49,416.02           | 51,250.00           | 51,250.00           |
| 101-00000-460-34103 | Zoning & Subdivision Fees        | 7,850.00            | 5,196.00            | 11,000.00           | 8,000.00            |

|                     | Description                    | 2022 Actual          | 2023 Actual          | 2024 Adopted         | 2025 Requested       |
|---------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|
|                     | <b>Charges for Services</b>    | <b>946,365.47</b>    | <b>1,104,519.58</b>  | <b>985,050.00</b>    | <b>1,103,700.00</b>  |
|                     | <b>Fines &amp; Forfeits</b>    |                      |                      |                      |                      |
| 101-00000-420-35101 | Court Fines                    | 82,589.30            | 81,367.12            | 90,000.00            | 85,000.00            |
| 101-00000-450-35103 | Library Fines                  | 5,082.08             | 3,073.34             | 2,500.00             | 0.00                 |
|                     | <b>Fines &amp; Forfeits</b>    | <b>87,671.38</b>     | <b>84,440.46</b>     | <b>92,500.00</b>     | <b>85,000.00</b>     |
|                     | <b>Miscellaneous Revenue</b>   |                      |                      |                      |                      |
| 101-00000-000-36215 | Loan Interest                  | 9,370.70             | 41,267.98            | 3,000.00             | 12,500.00            |
| 101-00000-101-36200 | 314 Broadway - Misc Revenue    | 4,492.08             | 4,864.80             | 0.00                 | 4,200.00             |
| 101-00000-410-36100 | Special Assessments - Adjustme | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 101-00000-410-36101 | Special Assessments - County   | -88,743.15           | -113,134.65          | 0.00                 | 0.00                 |
| 101-00000-410-36102 | PenaltiesInterest-Spec Assmts  | 3,963.24             | 546.36               | 1,000.00             | 1,000.00             |
| 101-00000-410-36105 | Special Assessment Prepaids    | 3,720.48             | 8,867.88             | 0.00                 | 0.00                 |
| 101-00000-410-36106 | Spec Assmts-Prepaids Interest  | 16.84                | 0.00                 | 0.00                 | 0.00                 |
| 101-00000-410-36200 | Other Miscellaneous Revenue    | 32,903.90            | 37,996.87            | 20,684.00            | 20,224.00            |
| 101-00000-410-36210 | Interest on Investments        | 73,196.00            | 142,154.00           | 145,000.00           | 170,000.00           |
| 101-00000-410-36211 | MVA                            | -314,657.00          | 172,444.00           | 0.00                 | 0.00                 |
| 101-00000-410-36230 | Contributions & Donations      | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| 101-00000-410-39101 | Sale of Fixed Assets           | 1,000.00             | 1,870.65             | 0.00                 | 0.00                 |
| 101-00000-420-36200 | Other Miscellaneous Revenue    | 11,381.83            | 2,522.78             | 9,000.00             | 2,000.00             |
| 101-00000-420-36230 | Contributions & Donations      | 5,820.00             | 710.00               | 1,500.00             | 1,500.00             |
| 101-00000-430-36200 | Other Miscellaneous Revenue    | 14,692.49            | 14,135.21            | 5,000.00             | 5,000.00             |
| 101-00000-450-36200 | Other Miscellaneous Revenue    | -10,067.76           | 10.00                | 1,000.00             | 1,000.00             |
| 101-00000-450-36230 | Contributions & Donations      | 11,282.00            | 12,473.46            | 10,500.00            | 10,000.00            |
|                     | <b>Miscellaneous Revenue</b>   | <b>-241,628.35</b>   | <b>326,729.34</b>    | <b>196,684.00</b>    | <b>227,424.00</b>    |
|                     | <b>Other Sources</b>           |                      |                      |                      |                      |
| 101-00000-410-39201 | Transfer In - PILOT            | 564,000.00           | 620,000.00           | 580,000.00           | 610,000.00           |
| 101-00000-410-39202 | Transfer In - Overhead         | 1,500,000.00         | 1,625,000.00         | 1,730,000.00         | 1,900,000.00         |
| 101-00000-410-39203 | Transfer In - Other            | 0.00                 | 72,000.00            | 0.00                 | 0.00                 |
|                     | <b>Other Sources</b>           | <b>2,064,000.00</b>  | <b>2,317,000.00</b>  | <b>2,310,000.00</b>  | <b>2,510,000.00</b>  |
| <b>00000</b>        | <b>Non-Departmental</b>        | <b>18,910,853.36</b> | <b>18,771,795.90</b> | <b>19,882,300.00</b> | <b>20,695,615.00</b> |

|                      |                                                                             |
|----------------------|-----------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> General Government<br><b>Department:</b> Council 101-41110 |
|----------------------|-----------------------------------------------------------------------------|

### **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.

### **2025 Goals and Significant Changes:**

- Provide newly elected officials the tools necessary to be effective and successful
- Work with staff and the public on some form of strategic plan
- 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

### **2026 Budget Issues:**

- WWTP Bonding for engineering and construction

### **Performance Measures:**

|                                   | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Projected</b> |
|-----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| Council Meetings/Worksessions     | 24                     | 24                     | 23                     | 23                     | 23                     | 23                        |
| Council Retreats/Special Meetings | 2                      | 3                      | 1                      | 3                      | 3                      | 4                         |

Note: Does not include Canvassing Meetings

### **Expenditures by Use:**

| <b>Expenditures</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> | <b>Variance<br/>+/-</b> | <b>%<br/>Change</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|---------------------|
| Personnel Services  | 64,845                 | 64,609                 | 64,400                 | 64,413                 | 65,298                 | 65,353                 | 55                      | 0.08%               |
| Supplies            | 269                    | 516                    | 1,058                  | 1,564                  | 800                    | 1,500                  | 700                     | 87.50%              |
| Other Svcs & Chgs   | 92,354                 | 97,356                 | 90,069                 | 100,428                | 105,445                | 130,025                | 24,580                  | 23.31%              |
| <b>Total</b>        | <b>\$157,468</b>       | <b>\$162,481</b>       | <b>\$155,527</b>       | <b>\$166,405</b>       | <b>\$171,543</b>       | <b>\$196,878</b>       | <b>\$25,335</b>         | <b>14.77%</b>       |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>41110</b>        | <b>City Council</b>                 |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-41110-410-41030 | Part-time Employees                 | 59,999.68         | 59,999.68         | 60,000.00         | 60,000.00         |
| 101-41110-410-41210 | PERA                                | 1,799.72          | 1,799.72          | 2,700.00          | 3,300.00          |
| 101-41110-410-41220 | FICA                                | 1,488.24          | 1,488.24          | 1,488.00          | 992.00            |
| 101-41110-410-41225 | Medicare                            | 869.70            | 869.70            | 870.00            | 870.00            |
| 101-41110-410-41510 | Workers Compensation Insurance      | 243.00            | 256.00            | 240.00            | 191.00            |
|                     | <b>Personnel Services</b>           | <b>64,400.34</b>  | <b>64,413.34</b>  | <b>65,298.00</b>  | <b>65,353.00</b>  |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-41110-410-42110 | Supplies                            | 400.87            | 1,228.92          | 300.00            | 300.00            |
| 101-41110-410-42115 | Meeting                             | 657.48            | 335.09            | 500.00            | 1,200.00          |
|                     | <b>Supplies</b>                     | <b>1,058.35</b>   | <b>1,564.01</b>   | <b>800.00</b>     | <b>1,500.00</b>   |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-41110-410-43090 | Expert & Professional Services      | 0.00              | 0.00              | 0.00              | 25,000.00         |
| 101-41110-410-43140 | Training & Education                | 150.00            | 785.00            | 1,250.00          | 3,000.00          |
| 101-41110-410-43220 | Postage                             | 1.06              | 23.55             | 100.00            | 100.00            |
| 101-41110-410-43310 | Travel Expense                      | 0.00              | 1,565.89          | 600.00            | 4,080.00          |
| 101-41110-410-43430 | Advertising - Other                 | 0.00              | 460.00            | 0.00              | 0.00              |
| 101-41110-410-43610 | Insurance & Bonds                   | 376.60            | 417.60            | 445.00            | 445.00            |
| 101-41110-410-44330 | Dues & Subscriptions                | 54,313.84         | 57,448.71         | 58,050.00         | 62,400.00         |
| 101-41110-410-44383 | Donations Civic Organizations       | 35,227.00         | 39,727.34         | 45,000.00         | 35,000.00         |
|                     | <b>Other Services &amp; Charges</b> | <b>90,068.50</b>  | <b>100,428.09</b> | <b>105,445.00</b> | <b>130,025.00</b> |
| <b>41110</b>        | <b>City Council</b>                 | <b>155,527.19</b> | <b>166,405.44</b> | <b>171,543.00</b> | <b>196,878.00</b> |

**Fund:** General**Function:** General Government**Department:** City Manager 101-41320**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.

**2025 Goals and Significant Change:**

- Find sensible improvements to city facilities
- Inventory and plan for software improvements or changes
- Continue efforts on housing needs in the community
- Move redevelopment forward on 300 block, Blazing Star, and blighted properties  
Develop Strategic Plan for the City Council
- Lobby for changes to increase options for funding to resolve housing and redevelopment needs.
- Review options for bonding funding for WWTP

**2026 Budget Issues:**

- Prioritize software changes and budget impacts

**Performance Measures:**

|                                            | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|--------------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Press / Public Engagements                 | na             | na             | 26             | 23             | 30             | 23                |
| Outreach/Advocacy with State/Fed Officials | na             | na             | 9              | 10             | 8              | 6                 |
| Review/Use/Revision of Comp/Master Plans   | na             | na             | 2              | 1              | 7              | 12                |

**Staffing Levels:**

|                                   | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|-----------------------------------|------|------|------|------|------|------|
| City Manager                      | 1    | 1    | 1    | 1    | 1    | 1    |
| Assistant City Manager            | 1    | 0.25 | -    | -    | -    | -    |
| Admin Assistant/Deputy City Clerk | 1    | 1    | 1    | 1    | 0.75 | 0.75 |
| Total                             | 3    | 2.25 | 2    | 2    | 1.75 | 1.75 |

**Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 314,342        | 270,986        | 274,069        | 273,360        | 274,621        | 293,070        | 18,449          | 6.72%       |
| Supplies           | 670            | 409            | 651            | 595            | 1,000          | 1,450          | 450             | 45.00%      |
| Other Svcs & Chgs  | 17,391         | 17,859         | 14,346         | 19,068         | 15,105         | 14,895         | (210)           | -1.39%      |
| Total              | \$332,403      | \$289,254      | \$289,066      | \$293,023      | \$290,726      | \$309,415      | \$18,689        | 6.43%       |

# General Ledger 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>41320</b>        | <b>City Manager</b>                 |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-41320-410-41010 | Full-time Employees                 | 180,599.48        | 204,157.95        | 204,990.00        | 220,320.00        |
| 101-41320-410-41110 | Separation Pay                      | 22,719.75         | 0.00              | 0.00              | 0.00              |
| 101-41320-410-41190 | Other Pay                           | 500.00            | 0.00              | 0.00              | 0.00              |
| 101-41320-410-41210 | PERA                                | 13,545.27         | 15,311.82         | 15,374.00         | 16,524.00         |
| 101-41320-410-41220 | FICA                                | 10,856.10         | 11,871.44         | 12,709.00         | 13,660.00         |
| 101-41320-410-41225 | Medicare                            | 2,538.49          | 2,776.95          | 2,972.00          | 3,195.00          |
| 101-41320-410-41310 | Health Insurance                    | 37,213.29         | 34,586.88         | 34,136.00         | 35,102.00         |
| 101-41320-410-41312 | Er HSA Contribution                 | 4,775.00          | 3,100.00          | 2,800.00          | 2,800.00          |
| 101-41320-410-41330 | Life Insurance                      | 36.12             | 41.28             | 70.00             | 70.00             |
| 101-41320-410-41340 | Disability Insurance                | 220.82            | 243.60            | 366.00            | 366.00            |
| 101-41320-410-41510 | Workers Compensation Insurance      | 1,065.00          | 1,270.00          | 1,204.00          | 1,033.00          |
|                     | <b>Personnel Services</b>           | <b>274,069.32</b> | <b>273,359.92</b> | <b>274,621.00</b> | <b>293,070.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-41320-410-42110 | Supplies                            | 311.52            | 337.47            | 250.00            | 250.00            |
| 101-41320-410-42115 | Meeting                             | 91.07             | 257.76            | 250.00            | 900.00            |
| 101-41320-410-42410 | Minor Equipment & Tools             | 248.99            | 0.00              | 500.00            | 300.00            |
|                     | <b>Supplies</b>                     | <b>651.58</b>     | <b>595.23</b>     | <b>1,000.00</b>   | <b>1,450.00</b>   |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-41320-410-43040 | Legal Services                      | 3,474.00          | 0.00              | 0.00              | 0.00              |
| 101-41320-410-43140 | Training & Education                | 1,540.00          | 2,655.00          | 3,150.00          | 2,850.00          |
| 101-41320-410-43210 | Telephone & Internet                | 1,450.31          | 1,609.76          | 1,500.00          | 1,680.00          |
| 101-41320-410-43220 | Postage                             | 3.75              | 6.36              | 200.00            | 100.00            |
| 101-41320-410-43310 | Travel Expense                      | 2,686.02          | 5,027.35          | 5,300.00          | 5,885.00          |
| 101-41320-410-43610 | Insurance & Bonds                   | 1,730.30          | 1,923.10          | 2,055.00          | 2,055.00          |
| 101-41320-410-44040 | VehicleEquip RepairsSoftware        | 150.00            | 136.00            | 250.00            | 200.00            |
| 101-41320-410-44160 | Rents & Leases                      | 1,735.41          | 451.14            | 350.00            | 500.00            |
| 101-41320-410-44330 | Dues & Subscriptions                | 1,576.61          | 1,162.00          | 2,300.00          | 1,625.00          |
|                     | <b>Other Services &amp; Charges</b> | <b>14,346.40</b>  | <b>12,970.71</b>  | <b>15,105.00</b>  | <b>14,895.00</b>  |
|                     | <b>Capital OutlayDepreciation</b>   |                   |                   |                   |                   |
| 101-41320-410-45400 | Machinery & Equipment               | 0.00              | 6,097.00          | 0.00              | 0.00              |
|                     | <b>Capital OutlayDepreciation</b>   | <b>0.00</b>       | <b>6,097.00</b>   | <b>0.00</b>       | <b>0.00</b>       |
| <b>41320</b>        | <b>City Manager</b>                 | <b>289,067.30</b> | <b>293,022.86</b> | <b>290,726.00</b> | <b>309,415.00</b> |

**Fund:** General**Function:** General Government  
**Department:** City Clerk 101-41400**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.

**2025 Goals and Significant Changes:**

- Research and oversee the Minnesota Cannabis requirements for licensing
- Create application forms and processes for Cannabis licenses
- Archive required documents in laserfiche according to record retention requirements

**2026 Budget Issues:**

- Comply with any amendments in State Statutes regarding record retention
- Evaluate options for online applications for City Licenses and permits maintained by the Clerk's office

**Performance Measures:**

|                               | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Projected | 2025<br>Projected |
|-------------------------------|----------------|----------------|----------------|----------------|-------------------|-------------------|
| Licenses Active and Processed | 199            | 232            | 224            | 227            | 255               | 255               |
| Resolutions Adopted           | 225            | 235            | 277            | 225            | 227               | 250               |
| Ordinances Adopted            | 22             | 67             | 68             | 72             | 50                | 50                |
| Recorded Documents            | 49             | 59             | 54             | 59             | 85                | 75                |

**Staffing Levels:**

|                                   | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|-----------------------------------|------|------|------|------|------|------|
| City Clerk                        | 1    | 1    | 1    | 1    | 1    | 1    |
| Admin Assistant/Deputy City Clerk | -    | -    | -    | -    | 0.25 | 0.25 |
|                                   | 1    | 1    | 1    | 1    | 1.25 | 1.25 |

**Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 104,663        | 108,525        | 112,220        | 120,256        | 151,266        | 161,042        | 9,776           | 6.46%       |
| Supplies           | 447            | -              | 122            | 1,174          | 200            | 200            | -               | 0.00%       |
| Other Svcs & Chgs  | 17,254         | 15,506         | 13,592         | 12,316         | 17,075         | 16,710         | (365)           | -2.14%      |
| Total              | \$ 122,364     | \$ 124,031     | \$ 125,934     | \$ 133,746     | \$ 168,541     | \$ 177,952     | \$ 9,411        | 5.58%       |



# General Ledger 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>41400</b>        | <b>City Clerk</b>                   |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-41400-410-41010 | Full-time Employees                 | 76,675.40         | 81,525.80         | 103,997.00        | 111,789.00        |
| 101-41400-410-41210 | PERA                                | 5,751.13          | 6,114.31          | 7,800.00          | 8,384.00          |
| 101-41400-410-41220 | FICA                                | 4,164.58          | 4,440.07          | 6,448.00          | 6,931.00          |
| 101-41400-410-41225 | Medicare                            | 973.75            | 1,038.21          | 1,508.00          | 1,621.00          |
| 101-41400-410-41310 | Health Insurance                    | 22,228.20         | 24,597.24         | 28,317.00         | 29,208.00         |
| 101-41400-410-41312 | Er HSA Contribution                 | 1,900.00          | 1,900.00          | 2,200.00          | 2,200.00          |
| 101-41400-410-41330 | Life Insurance                      | 20.64             | 20.64             | 58.00             | 58.00             |
| 101-41400-410-41340 | Disability Insurance                | 102.12            | 108.48            | 327.00            | 327.00            |
| 101-41400-410-41510 | Workers Compensation Insurance      | 404.00            | 511.00            | 611.00            | 524.00            |
|                     | <b>Personnel Services</b>           | <b>112,219.82</b> | <b>120,255.75</b> | <b>151,266.00</b> | <b>161,042.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-41400-410-42110 | Supplies                            | 122.59            | 1,174.19          | 200.00            | 200.00            |
|                     | <b>Supplies</b>                     | <b>122.59</b>     | <b>1,174.19</b>   | <b>200.00</b>     | <b>200.00</b>     |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-41400-410-43090 | Expert & Professional Services      | 3,271.00          | 5,795.00          | 3,725.00          | 3,725.00          |
| 101-41400-410-43140 | Training & Education                | 1,600.48          | 656.43            | 1,165.00          | 1,010.00          |
| 101-41400-410-43210 | Telephone & Internet                | 360.00            | 360.00            | 360.00            | 540.00            |
| 101-41400-410-43220 | Postage                             | 213.98            | 330.24            | 300.00            | 360.00            |
| 101-41400-410-43310 | Travel Expense                      | 1,239.54          | 1,259.82          | 3,000.00          | 1,800.00          |
| 101-41400-410-43510 | Legal Notices & Recording           | 6,041.16          | 2,580.41          | 5,000.00          | 8,000.00          |
| 101-41400-410-43610 | Insurance & Bonds                   | 488.50            | 551.40            | 610.00            | 610.00            |
| 101-41400-410-44040 | Vehicle/Equip Repairs/Software      | 75.00             | 68.00             | 100.00            | 100.00            |
| 101-41400-410-44325 | Credit Card & Bank Fees             | 127.26            | 249.29            | 300.00            | 300.00            |
| 101-41400-410-44330 | Dues & Subscriptions                | 175.00            | 235.00            | 265.00            | 265.00            |
| 101-41400-410-44390 | Taxes & Licenses                    | 0.00              | 230.00            | 2,250.00          | 0.00              |
|                     | <b>Other Services &amp; Charges</b> | <b>13,591.92</b>  | <b>12,315.59</b>  | <b>17,075.00</b>  | <b>16,710.00</b>  |
| <b>41400</b>        | <b>City Clerk</b>                   | <b>125,934.33</b> | <b>133,745.53</b> | <b>168,541.00</b> | <b>177,952.00</b> |

**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.

**2025 Goals and Significant Changes:**

- Plan and prepare for 2026 election and possible additional equipment requirements

**2026 Budget Issues:**

- Continue to evaluate election equipment and number of election judges
- Evaluation of election judge salaries and rental fees for polling facilities

**Performance Measures:**

City Election results

|                                    | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Special Election (Referendum)      | N/A            | N/A            | N/A            | N/A            | 1              | 0                 |
| Special Election Ballots Collected | N/A            | N/A            | N/A            | N/A            | 2454           | 0                 |
| Primary Election                   | 1              | -              | 2              | -              | 1              | 0                 |
| Primary Ballots Collected          |                | -              | 666            | -              | 650            | 0                 |
| General Election                   | 1              | -              | 1              | -              | 1              | 0                 |
| General Ballots Collected          | 5,099          | -              | 6,883          | -              | 6,500          | 0                 |

**Staffing Levels:**

|                                   | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Election Judges<br>(per Election) | 72          | -           | 72          | -           | 72          | 72          |

**Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Adopted | 2024<br>Adopted | 2025<br>Adopted | Variance<br>+/- | %<br>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  | 6,824          | (46)           | 6,711          | -               | 4,475           | -               | (4,475)         | 100.00%     |
| Total              | \$ 44,706      | \$ (46)        | \$ 40,482      | \$ -            | \$ 46,000       | \$ -            | \$ (46,000)     | 100.00%     |

General Ledger  
2025 BUDGET REPORT



|                     | Description                         | 2022 Actual      | 2023 Actual | 2024 Adopted     | 2025 Requested |
|---------------------|-------------------------------------|------------------|-------------|------------------|----------------|
| <b>41410</b>        | <b>Elections</b>                    |                  |             |                  |                |
|                     | <b>Personnel Services</b>           |                  |             |                  |                |
| 101-41410-410-41040 | Temporary Employees                 | 31,108.75        | 0.00        | 32,000.00        | 0.00           |
| 101-41410-410-41210 | PERA                                | 0.00             | 0.00        | 0.00             | 0.00           |
| 101-41410-410-41220 | FICA                                | 0.00             | 0.00        | 0.00             | 0.00           |
| 101-41410-410-41225 | Medicare                            | 0.00             | 0.00        | 0.00             | 0.00           |
|                     | <b>Personnel Services</b>           | <b>31,108.75</b> | <b>0.00</b> | <b>32,000.00</b> | <b>0.00</b>    |
|                     | <b>Supplies</b>                     |                  |             |                  |                |
| 101-41410-410-42110 | Supplies                            | 1,727.55         | 0.00        | 8,575.00         | 0.00           |
| 101-41410-410-42115 | Meeting                             | 935.05           | 0.00        | 950.00           | 0.00           |
|                     | <b>Supplies</b>                     | <b>2,662.60</b>  | <b>0.00</b> | <b>9,525.00</b>  | <b>0.00</b>    |
|                     | <b>Other Services &amp; Charges</b> |                  |             |                  |                |
| 101-41410-410-43090 | Expert & Professional Services      | 840.00           | 0.00        | 0.00             | 0.00           |
| 101-41410-410-43140 | Training & Education                | 45.00            | 0.00        | 0.00             | 0.00           |
| 101-41410-410-43220 | Postage                             | 296.78           | 0.00        | 100.00           | 0.00           |
| 101-41410-410-43310 | Travel Expense                      | 76.53            | 0.00        | 100.00           | 0.00           |
| 101-41410-410-43510 | Legal Notices & Recording           | 277.66           | 0.00        | 300.00           | 0.00           |
| 101-41410-410-44160 | Rents & Leases                      | 5,175.00         | 0.00        | 3,975.00         | 0.00           |
|                     | <b>Other Services &amp; Charges</b> | <b>6,710.97</b>  | <b>0.00</b> | <b>4,475.00</b>  | <b>0.00</b>    |
| <b>41410</b>        | <b>Elections</b>                    | <b>40,482.32</b> | <b>0.00</b> | <b>46,000.00</b> | <b>0.00</b>    |

**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.

**2025 Budget Goals and Significant Changes:**

- Manage time spent on Utility Line Protection Plan
- Review credit card processing fees
- Investigate options to increase online and auto pay for utility bills

**2026 Budget Issues:**

- Increased credit card fees due to credit card usage
- Upgrade to finance software

**Performance Measures:**

|                             | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Projected | 2025<br>Projected |
|-----------------------------|----------------|----------------|----------------|----------------|-------------------|-------------------|
| Payroll W-2's               | 229            | 246            | 269            | 264            | 260               | 270               |
| Accounts Payable Checks/ACH | 4,782          | 4,431          | 3,826          | 3,257          | 4,550             | 4,800             |
| Utility Customers           | 7,108          | 7,120          | 7,167          | 7,152          | 7,150             | 7,200             |

**Staffing Levels:**

|                       | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|-----------------------|------|------|------|------|------|------|
| Finance Director      | 0.85 | 0.85 | 1    | 1    | 1    | 1    |
| Accounting Supervisor | 1    | 1    | -    | -    | -    | -    |
| Accounting Technician | 2.5  | 2.5  | 2.5  | 2.5  | 2.5  | 2.5  |
| Accounting Clerk      | -    | -    | 1    | 1    | 1    | 1    |
| Total                 | 4.35 | 4.35 | 4.5  | 4.5  | 4.5  | 4.5  |

**Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 404,666        | 424,596        | 419,122        | 446,470        | 484,641        | 523,975        | 39,334          | 8.12%       |
| Supplies           | 5,089          | 4,946          | 4,386          | 3,436          | 7,500          | 7,500          | -               | 0.00%       |
| Other Svcs & Chgs  | 89,302         | 93,792         | 93,174         | 100,844        | 112,485        | 106,045        | (6,440)         | -5.73%      |
| Total              | \$ 499,057     | \$ 523,334     | \$ 516,682     | \$ 550,749     | \$ 604,626     | \$ 637,520     | \$ 32,894       | 5.44%       |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>41510</b>        | <b>Financial Administration</b>     |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-41510-410-41010 | Full-time Employees                 | 300,382.09        | 318,982.84        | 347,880.00        | 371,570.00        |
| 101-41510-410-41020 | Overtime                            | 1,691.05          | 198.51            | 0.00              | 0.00              |
| 101-41510-410-41210 | PERA                                | 22,655.77         | 23,931.22         | 26,091.00         | 27,868.00         |
| 101-41510-410-41220 | FICA                                | 17,664.33         | 18,632.42         | 21,569.00         | 23,037.00         |
| 101-41510-410-41225 | Medicare                            | 4,131.07          | 4,357.21          | 5,044.00          | 5,388.00          |
| 101-41510-410-41310 | Health Insurance                    | 63,641.67         | 71,114.59         | 74,469.00         | 86,474.00         |
| 101-41510-410-41312 | Er HSA Contribution                 | 6,870.36          | 6,737.06          | 6,800.00          | 7,150.00          |
| 101-41510-410-41330 | Life Insurance                      | 91.77             | 92.82             | 174.00            | 174.00            |
| 101-41510-410-41340 | Disability Insurance                | 396.92            | 417.95            | 571.00            | 571.00            |
| 101-41510-410-41510 | Workers Compensation Insurance      | 1,597.00          | 2,005.00          | 2,043.00          | 1,743.00          |
|                     | <b>Personnel Services</b>           | <b>419,122.03</b> | <b>446,469.62</b> | <b>484,641.00</b> | <b>523,975.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-41510-410-42030 | DNU Printed Forms                   | 1,608.08          | 0.00              | 0.00              | 0.00              |
| 101-41510-410-42110 | Supplies                            | 2,420.07          | 3,435.61          | 6,500.00          | 6,500.00          |
| 101-41510-410-42410 | Minor Equipment & Tools             | 358.00            | 0.00              | 1,000.00          | 1,000.00          |
|                     | <b>Supplies</b>                     | <b>4,386.15</b>   | <b>3,435.61</b>   | <b>7,500.00</b>   | <b>7,500.00</b>   |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-41510-410-43010 | Auditing & Accounting Services      | 48,655.32         | 53,880.71         | 52,700.00         | 53,900.00         |
| 101-41510-410-43090 | Expert & Professional Services      | 336.25            | 118.65            | 200.00            | 200.00            |
| 101-41510-410-43140 | Training & Education                | 775.00            | 179.00            | 1,000.00          | 1,000.00          |
| 101-41510-410-43210 | Telephone & Internet                | 720.00            | 720.00            | 720.00            | 540.00            |
| 101-41510-410-43220 | Postage                             | 5,374.53          | 6,562.15          | 6,500.00          | 7,500.00          |
| 101-41510-410-43310 | Travel Expense                      | 0.00              | 272.86            | 1,000.00          | 1,000.00          |
| 101-41510-410-43610 | Insurance & Bonds                   | 1,459.70          | 1,619.40          | 1,720.00          | 1,720.00          |
| 101-41510-410-44040 | VehicleEquip RepairsSoftware        | 29,676.70         | 29,808.30         | 33,050.00         | 34,900.00         |
| 101-41510-410-44160 | Rents & Leases                      | 5,217.56          | 5,695.93          | 3,495.00          | 3,120.00          |
| 101-41510-410-44310 | Cash ShortOver                      | -370.62           | 65.41             | 100.00            | 165.00            |
| 101-41510-410-44325 | Credit Card & Bank Fees             | 481.72            | 1,009.13          | 1,000.00          | 1,000.00          |
| 101-41510-410-44330 | Dues & Subscriptions                | 848.25            | 912.00            | 1,000.00          | 1,000.00          |
|                     | <b>Other Services &amp; Charges</b> | <b>93,174.41</b>  | <b>100,843.54</b> | <b>102,485.00</b> | <b>106,045.00</b> |
|                     | <b>Capital OutlayDepreciation</b>   |                   |                   |                   |                   |
| 101-41510-410-45700 | Office Equipment & Furniture        | 0.00              | 0.00              | 10,000.00         | 0.00              |
|                     | <b>Financial Administration</b>     | <b>516,682.59</b> | <b>550,748.77</b> | <b>604,626.00</b> | <b>637,520.00</b> |

|                      |                                                                                   |
|----------------------|-----------------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> General Government<br><b>Department:</b> City Attorney 101-41610 |
|----------------------|-----------------------------------------------------------------------------------|

#### **Description of Services:**

In December 2022 Council voted to transform the City Attorney to a contracted service.

#### **2025 Budget Goals and Significant Changes:**

- Support of city staff on legal issues

#### **2026 Budget Issues:**

- Manage time spent on City Legal issues

#### **Staffing Levels:**

|                                                                          | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|--------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| City Attorney                                                            | 1           | 1           | 1           | 1           | -           | -           |
| Administrative Assistant                                                 | 1           | 1           | 1           | 1           | 1           | 1           |
| Total                                                                    | 2           | 2           | 2           | 2           | 1           | 1           |
| Starting in 2024 City Attorney position replace with Contracted Attorney |             |             |             |             |             |             |

#### **Expenditures by Use:**

| <b>Expenditures</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> | <b>Variance<br/>+/-</b> | <b>%<br/>Change</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|---------------------|
| Personnel Services  | 227,558                | 240,692                | 224,605                | 92,827                 | 94,152                 | 100,535                | 1,325                   | 1.43%               |
| Supplies            | 1,201                  | 188                    | 1,267                  | 177                    | 500                    | 300                    | 323                     | 182.52%             |
| Other Svcs & Chgs   | 26,061                 | 34,310                 | 124,250                | 196,311                | 153,955                | 144,070                | (42,356)                | -21.58%             |
| Total               | \$ 254,820             | \$ 275,190             | \$ 350,122             | \$ 289,315             | \$ 248,607             | \$ 244,905             | \$ (40,708)             | -14.07%             |

# General Ledger 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>41610</b>        | <b>City Attorney</b>                |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-41610-410-41010 | Full-time Employees                 | 151,682.97        | 66,640.40         | 71,737.00         | 77,092.00         |
| 101-41610-410-41110 | Separation Pay                      | 2,889.05          | 0.00              | 0.00              | 0.00              |
| 101-41610-410-41210 | PERA                                | 11,376.02         | 4,998.33          | 5,380.00          | 5,782.00          |
| 101-41610-410-41220 | FICA                                | 8,365.77          | 3,717.00          | 4,448.00          | 4,780.00          |
| 101-41610-410-41225 | Medicare                            | 1,956.33          | 869.65            | 1,040.00          | 1,118.00          |
| 101-41610-410-41310 | Health Insurance                    | 43,363.74         | 13,429.68         | 9,770.00          | 10,045.00         |
| 101-41610-410-41312 | Er HSA Contribution                 | 3,800.00          | 1,900.00          | 1,200.00          | 1,200.00          |
| 101-41610-410-41330 | Life Insurance                      | 37.84             | 20.64             | 35.00             | 35.00             |
| 101-41610-410-41340 | Disability Insurance                | 208.96            | 93.60             | 121.00            | 121.00            |
| 101-41610-410-41510 | Workers Compensation Insurance      | 924.00            | 1,158.00          | 421.00            | 362.00            |
|                     | <b>Personnel Services</b>           | <b>224,604.68</b> | <b>92,827.30</b>  | <b>94,152.00</b>  | <b>100,535.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-41610-410-42110 | Supplies                            | 1,267.47          | 176.98            | 500.00            | 300.00            |
|                     | <b>Supplies</b>                     | <b>1,267.47</b>   | <b>176.98</b>     | <b>500.00</b>     | <b>300.00</b>     |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-41610-410-43040 | Legal Services                      | 109,889.81        | 76,334.07         | 25,000.00         | 15,000.00         |
| 101-41610-410-43041 | Legal Fees - Contracted             | 0.00              | 114,000.00        | 114,000.00        | 120,000.00        |
| 101-41610-410-43090 | Expert & Professional Services      | 1,830.65          | 0.00              | 4,000.00          | 1,000.00          |
| 101-41610-410-43140 | Training & Education                | 2,695.00          | -555.00           | 1,000.00          | 500.00            |
| 101-41610-410-43220 | Postage                             | 386.58            | 277.91            | 500.00            | 500.00            |
| 101-41610-410-43310 | Travel Expense                      | 2,285.74          | 0.00              | 2,100.00          | 300.00            |
| 101-41610-410-43610 | Insurance & Bonds                   | 970.70            | 1,097.90          | 1,220.00          | 1,220.00          |
| 101-41610-410-44040 | VehicleEquip RepairsSoftware        | 254.70            | 68.00             | 250.00            | 250.00            |
| 101-41610-410-44160 | Rents & Leases                      | 2,123.16          | 2,138.00          | 2,300.00          | 2,300.00          |
| 101-41610-410-44330 | Dues & Subscriptions                | 3,794.00          | 2,950.00          | 3,185.00          | 3,000.00          |
| 101-41610-410-44370 | Miscellaneous Charges               | 20.00             | 0.00              | 400.00            | 0.00              |
|                     | <b>Other Services &amp; Charges</b> | <b>124,250.34</b> | <b>196,310.88</b> | <b>153,955.00</b> | <b>144,070.00</b> |
| <b>41610</b>        | <b>City Attorney</b>                | <b>350,122.49</b> | <b>289,315.16</b> | <b>248,607.00</b> | <b>244,905.00</b> |

|                      |                                                                                     |
|----------------------|-------------------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> General Government<br><b>Department:</b> Human Resources 101-41800 |
|----------------------|-------------------------------------------------------------------------------------|

#### **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.

#### **2025 Budget Goals and Significant Changes:**

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

#### **2026 Budget Issues:**

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

#### **Performance Measures:**

|                                 | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Projected</b> |
|---------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| Full-time Employees Hired       | 14                     | 15                     | 16                     | 10                     | 12                     | 13                        |
| Separations                     | 21                     | 15                     | 13                     | 15                     | 15                     | 12                        |
| Promotions and Transfers        | 6                      | 15                     | 11                     | 5                      | 5                      | 7                         |
| Safety Recordable Incident Rate | 4.47                   | 4.45                   | 8.82                   | 3.83                   | 3.00                   | 3.25                      |
| Safety DART Rate                | 4.47                   | 3.18                   | 8.82                   | 2.25                   | 2.25                   | 2.00                      |
| Labor Contracts                 | 0                      | 5                      | 0                      | 5                      | 0                      | 0                         |

#### **Staffing Levels:**

|                                   | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 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:**

| <b>Expenditures</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> | <b>Variance<br/>+/-</b> | <b>%<br/>Change</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|---------------------|
| Personnel Services  | 171,217                | 211,261                | 185,653                | 196,083                | 255,985                | 305,074                | 49,089                  | 19.18%              |
| Supplies            | 279                    | 37                     | 37                     | 495                    | 150                    | 150                    | -                       | 0.00%               |
| Other Svcs & Chgs   | 62,721                 | 75,858                 | 71,660                 | 99,635                 | 72,600                 | 75,280                 | 2,680                   | 3.69%               |
| Total               | \$ 234,217             | \$ 287,156             | \$ 257,350             | \$ 296,213             | \$ 328,735             | \$ 380,504             | \$ 51,769               | 15.75%              |



# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>41800</b>        | <b>Personnel Administration</b>     |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-41800-410-41010 | Full-time Employees                 | 132,427.86        | 140,230.18        | 151,824.00        | 163,172.00        |
| 101-41800-410-41020 | Overtime                            | 1,106.18          | 432.10            | 0.00              | 0.00              |
| 101-41800-410-41190 | Other Pay                           | 0.00              | 0.00              | 35,000.00         | 40,000.00         |
| 101-41800-410-41210 | PERA                                | 10,004.75         | 10,553.25         | 11,387.00         | 12,238.00         |
| 101-41800-410-41220 | FICA                                | 7,687.86          | 8,087.21          | 11,583.00         | 12,014.00         |
| 101-41800-410-41225 | Medicare                            | 1,797.53          | 1,891.29          | 2,709.00          | 2,810.00          |
| 101-41800-410-41310 | Health Insurance                    | 26,016.52         | 28,690.85         | 30,105.00         | 40,045.00         |
| 101-41800-410-41312 | Er HSA Contribution                 | 2,429.64          | 2,562.94          | 2,500.00          | 2,850.00          |
| 101-41800-410-41330 | Life Insurance                      | 30.78             | 31.02             | 70.00             | 70.00             |
| 101-41800-410-41340 | Disability Insurance                | 177.83            | 188.41            | 366.00            | 366.00            |
| 101-41800-410-41420 | Unemployment                        | 3,274.95          | 2,536.35          | 9,344.00          | 30,600.00         |
| 101-41800-410-41510 | Workers Compensation Insurance      | 699.00            | 879.00            | 1,097.00          | 909.00            |
|                     | <b>Personnel Services</b>           | <b>185,652.90</b> | <b>196,082.60</b> | <b>255,985.00</b> | <b>305,074.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-41800-410-42110 | Supplies                            | 36.68             | 495.59            | 150.00            | 150.00            |
|                     | <b>Supplies</b>                     | <b>36.68</b>      | <b>495.59</b>     | <b>150.00</b>     | <b>150.00</b>     |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-41800-410-43040 | Legal Services                      | 21,770.19         | 10,642.00         | 2,500.00          | 4,000.00          |
| 101-41800-410-43090 | Expert & Professional Services      | 22,714.54         | 63,793.74         | 37,975.00         | 39,975.00         |
| 101-41800-410-43130 | Human Rights Commission             | 0.00              | 0.00              | 0.00              | 0.00              |
| 101-41800-410-43140 | Training & Education                | 20.00             | 470.00            | 1,000.00          | 1,000.00          |
| 101-41800-410-43210 | Telephone & Internet                | 360.00            | 360.00            | 360.00            | 540.00            |
| 101-41800-410-43220 | Postage                             | 93.69             | 43.55             | 100.00            | 100.00            |
| 101-41800-410-43310 | Travel Expense                      | 0.00              | 285.71            | 1,000.00          | 1,500.00          |
| 101-41800-410-43410 | Advertising - Employment            | 8,672.59          | 7,092.69          | 10,000.00         | 8,000.00          |
| 101-41800-410-43610 | Insurance & Bonds                   | 759.60            | 856.10            | 935.00            | 935.00            |
| 101-41800-410-44040 | Vehicle/Equip Repairs/Software      | 4,080.38          | 4,273.65          | 4,500.00          | 4,500.00          |
| 101-41800-410-44330 | Dues & Subscriptions                | 7,380.28          | 7,808.28          | 7,230.00          | 8,230.00          |
| 101-41800-410-44382 | Employee Programs                   | 5,808.93          | 4,009.69          | 7,000.00          | 6,500.00          |
|                     | <b>Other Services &amp; Charges</b> | <b>71,660.20</b>  | <b>99,635.41</b>  | <b>72,600.00</b>  | <b>75,280.00</b>  |
| <b>41800</b>        | <b>Personnel Administration</b>     | <b>257,349.78</b> | <b>296,213.60</b> | <b>328,735.00</b> | <b>380,504.00</b> |

|                      |                                                                          |
|----------------------|--------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Planning<br><b>Department:</b> Administration 101-41910 |
|----------------------|--------------------------------------------------------------------------|

### **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.

### **2025 Goals and Significant Changes:**

- Amend outdated and cumbersome ordinances
- Continue to expand and promote community and economic development opportunities
- CLG Grant for Historic Preservation Inventory
- Engage with a local or state housing agency and apply for SCDP funds
- Future DEED application for Shovel Ready Jobs Park

### **2026 Budget Issues:**

- On-going resources and costs to update City Codes

### **Performance Measures:**

|                             | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Projected</b> |
|-----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| Variance                    | 10                     | 3                      | 6                      | -                      | 2                      | 3                         |
| HPC- COA & Other            | 13                     | 10                     | 7                      | 7                      | 10                     | 12                        |
| Annexations                 | -                      | 2                      | 2                      | 2                      | -                      | 1                         |
| Administrative Plats        | 3                      | 9                      | 2                      | 3                      | -                      | 1                         |
| Final Plats                 | 2                      | 1                      | 1                      | 1                      | 1                      | 1                         |
| Site Plan Reviews           | 13                     | 20                     | 15                     | 15                     | 7                      | 10                        |
| Zoning Amendments           | 14                     | 7                      | 5                      | 5                      | 8                      | 10                        |
| Conditional Use Permits/IUP | 4                      | 4                      | 2                      | 4                      | 1                      | 2                         |
| Subdivisions (new)          | 1                      | 1                      | 1                      | 1                      | 1                      | 2                         |
| Revolving Loans (new)       | 2                      | -                      | 1                      | 3                      | 7                      | 4                         |
| Broadway Ridge Grants       | 3                      | 4                      | 7                      | 7                      | 8                      | 4                         |

### **Staffing Levels:**

|                   | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Planner           | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Office Specialist | 0.25        | 0.25        | -           | -           | -           | -           |
| Total             | 1.25        | 1.25        | 1.00        | 1.00        | 1.00        | 1.00        |

### **Expenditures by Use:**

| <b>Expenditures</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> | <b>Variance<br/>+/-</b> | <b>%<br/>Change</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|---------------------|
| Personnel Services  | 120,764                | 118,720                | 113,439                | 120,420                | 128,714                | 137,072                | 8,358                   | 6.49%               |
| Supplies            | 138                    | 305                    | 363                    | 118                    | 300                    | 300                    | -                       | 0.00%               |
| Other Svcs & Chgs   | 16,068                 | 17,326                 | 12,246                 | 29,786                 | 21,345                 | 12,990                 | (8,355)                 | -39.14%             |
| Total               | \$ 136,970             | \$ 136,351             | \$ 126,048             | \$ 150,324             | \$ 150,359             | \$ 150,362             | \$3                     | 0.00%               |

# General Ledger 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>41910</b>        | <b>Planning &amp; Zoning</b>        |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-41910-410-41010 | Full time Employees                 | 78,789.12         | 83,153.00         | 89,052.00         | 95,724.00         |
| 101-41910-410-41210 | PERA                                | 5,908.63          | 6,236.80          | 6,679.00          | 7,179.00          |
| 101-41910-410-41220 | FICA                                | 4,366.18          | 4,614.24          | 5,521.00          | 5,935.00          |
| 101-41910-410-41225 | Medicare                            | 1,020.91          | 1,078.73          | 1,291.00          | 1,388.00          |
| 101-41910-410-41310 | Health Insurance                    | 20,784.00         | 22,783.92         | 23,609.00         | 24,358.00         |
| 101-41910-410-41312 | Er HSA Contribution                 | 1,900.00          | 1,900.00          | 1,900.00          | 1,900.00          |
| 101-41910-410-41330 | Life Insurance                      | 20.64             | 20.64             | 35.00             | 35.00             |
| 101-41910-410-41340 | Disability Insurance                | 105.24            | 110.76            | 104.00            | 104.00            |
| 101-41910-410-41510 | Workers Compensation Insurance      | 544.00            | 522.00            | 523.00            | 449.00            |
|                     | <b>Personnel Services</b>           | <b>113,438.72</b> | <b>120,420.09</b> | <b>128,714.00</b> | <b>137,072.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-41910-410-42110 | Supplies                            | 363.15            | 118.08            | 300.00            | 300.00            |
|                     | <b>Supplies</b>                     | <b>363.15</b>     | <b>118.08</b>     | <b>300.00</b>     | <b>300.00</b>     |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-41910-410-43090 | Expert & Professional Services      | 6,216.93          | 25,960.00         | 13,500.00         | 6,000.00          |
| 101-41910-410-43140 | Training & Education                | 275.00            | 355.00            | 2,250.00          | 1,775.00          |
| 101-41910-410-43210 | Telephone & Internet                | 720.00            | 720.00            | 720.00            | 540.00            |
| 101-41910-410-43220 | Postage                             | 358.79            | 284.12            | 500.00            | 300.00            |
| 101-41910-410-43310 | Travel Expense                      | 2,794.63          | 502.52            | 2,000.00          | 2,000.00          |
| 101-41910-410-43510 | Legal Notices & Recording           | 1,142.51          | 933.53            | 1,200.00          | 1,200.00          |
| 101-41910-410-43610 | Insurance & Bonds                   | 436.00            | 495.50            | 550.00            | 550.00            |
| 101-41910-410-44040 | VehicleEquip RepairsSoftware        | 75.00             | 68.00             | 75.00             | 75.00             |
| 101-41910-410-44330 | Dues & Subscriptions                | 227.00            | 467.00            | 550.00            | 550.00            |
|                     | <b>Other Services &amp; Charges</b> | <b>12,245.86</b>  | <b>29,785.67</b>  | <b>21,345.00</b>  | <b>12,990.00</b>  |
| <b>41910</b>        | <b>Planning &amp; Zoning</b>        | <b>126,047.73</b> | <b>150,323.84</b> | <b>150,359.00</b> | <b>150,362.00</b> |

|                      |                                                                                 |
|----------------------|---------------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> General Government<br><b>Department:</b> City Center 101-41940 |
|----------------------|---------------------------------------------------------------------------------|

#### **Description of Services:**

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

#### **2025 Budget Goals and Significant Changes:**

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

#### **2026 Budget Issues:**

- Budgeting for City Center remodel/repurposing
- Ongoing repairs and maintenance of an aging facility

#### **Staffing Levels:**

|           | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|-----------|-------------|-------------|-------------|-------------|-------------|-------------|
| Custodian | 0.5         | 0.5         | 0.6         | 0.6         | 0.6         | 0.6         |

#### **Expenditures by Use:**

| <b>Expenditures</b> | <b>2020</b>   | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>Variance</b> | <b>%</b>      |
|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|---------------|
|                     | <b>Actual</b> | <b>Actual</b> | <b>Actual</b> | <b>Actual</b> | <b>Budget</b> | <b>Budget</b> | <b>+/-</b>      | <b>Change</b> |
| Personnel Services  | 20,907        | 18,420        | 13,514        | 10,161        | 25,978        | 32,732        | 6,754           | 0.00%         |
| Supplies            | 6,531         | 7,170         | 8,042         | 8,269         | 8,600         | 9,000         | 400             | 4.65%         |
| Other Svcs & Chgs   | 93,196        | 122,995       | 134,953       | 114,344       | 127,565       | 115,705       | (11,860)        | -9.30%        |
| Total               | 120,634       | 148,585       | 156,509       | 132,774       | 162,143       | 157,437       | (4,706)         | -2.90%        |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>41940</b>        | <b>City Center</b>                  |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-41940-410-41030 | Part-time Employees                 | 11,600.73         | 9,301.68          | 24,000.00         | 27,200.00         |
| 101-41940-410-41110 | Separation Pay                      | 520.66            | 0.00              | 0.00              | 0.00              |
| 101-41940-410-41210 | PERA                                | 344.75            | 0.00              | 0.00              | 2,040.00          |
| 101-41940-410-41220 | FICA                                | 751.13            | 576.69            | 1,488.00          | 1,686.00          |
| 101-41940-410-41225 | Medicare                            | 175.39            | 135.33            | 348.00            | 394.00            |
| 101-41940-410-41510 | Workers Compensation Insurance      | 121.00            | 147.00            | 142.00            | 1,412.00          |
|                     | <b>Personnel Services</b>           | <b>13,513.66</b>  | <b>10,160.70</b>  | <b>25,978.00</b>  | <b>32,732.00</b>  |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-41940-410-42110 | Supplies                            | 6,695.96          | 7,685.70          | 7,000.00          | 8,000.00          |
| 101-41940-410-42230 | Building Repair Supplies            | 0.00              | 129.07            | 600.00            | 0.00              |
| 101-41940-410-42410 | Minor Equipment & Tools             | 1,345.78          | 454.18            | 1,000.00          | 1,000.00          |
|                     | <b>Supplies</b>                     | <b>8,041.74</b>   | <b>8,268.95</b>   | <b>8,600.00</b>   | <b>9,000.00</b>   |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-41940-410-43090 | Expert & Professional Services      | 1,881.33          | 2,109.97          | 2,175.00          | 2,175.00          |
| 101-41940-410-43210 | Telephone & Internet                | 3,150.29          | 3,345.73          | 3,300.00          | 3,540.00          |
| 101-41940-410-43610 | Insurance & Bonds                   | 3,890.10          | 4,335.60          | 4,640.00          | 4,640.00          |
| 101-41940-410-43810 | Electric Utilities                  | 40,273.90         | 37,654.28         | 38,000.00         | 39,000.00         |
| 101-41940-410-43830 | Gas Utilities                       | 19,979.86         | 14,644.98         | 18,000.00         | 16,000.00         |
| 101-41940-410-43840 | Refuse Disposal                     | 3,926.53          | 4,276.96          | 3,200.00          | 4,700.00          |
| 101-41940-410-44010 | Building Maintenance                | 61,630.52         | 47,756.55         | 48,000.00         | 45,400.00         |
| 101-41940-410-44390 | Taxes & Licenses                    | 220.00            | 220.00            | 250.00            | 250.00            |
|                     | <b>Other Services &amp; Charges</b> | <b>134,952.53</b> | <b>114,344.07</b> | <b>117,565.00</b> | <b>115,705.00</b> |
|                     | <b>Capital OutlayDepreciation</b>   |                   |                   |                   |                   |
| 101-41940-410-45400 | Machinery & Equipment               | 0.00              | 0.00              | 10,000.00         | 0.00              |
|                     | <b>Capital OutlayDepreciation</b>   | <b>0.00</b>       | <b>0.00</b>       | <b>10,000.00</b>  | <b>0.00</b>       |
| <b>41940</b>        | <b>City Center</b>                  | <b>156,507.93</b> | <b>132,773.72</b> | <b>162,143.00</b> | <b>157,437.00</b> |

|                      |                                                                                                       |
|----------------------|-------------------------------------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> General Government<br><b>Department:</b> 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 programming 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

#### **2025 Goals and Significant Change:**

- Implement a new and more secure City website with the contracted provider, Planeteria
- Promote the City to people to live, work and/or play here
- Oversee implementation of referendum projects at the Arena, Aquatic Center and Marion Ross Performing Arts Center
- Continue to lead Blue Zones Albert Lea
- Enhance recreational amenities and library services

#### **2026 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:**

|                      | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|----------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Facebook followers   | -              | -              | 6,000          | 7,000          | 7,500          | 7,500             |
| Week Lea circulation | -              | -              | 1,100          | 1,300          | 1,500          | 1,500             |
| Blue Zones funding   | -              | -              | -              | 20,000         | 25,000         | 25,000            |
| Cultural events      | -              | -              | 2              | 3              | 5              | 5                 |

#### **Staffing Levels:**

|                                        | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|----------------------------------------|------|------|------|------|------|------|
| Community Engage & Enrichment Director | -    | -    | 1    | 1    | 1    | 1    |
| Communications Coordinator             | 1    | 1    | 1    | 1    | 1    | 1    |
|                                        | 1    | 1    | 2    | 2    | 2    | 2    |

#### **Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 79,417         | 86,115         | 86,863         | 234,785        | 253,105        | 269,964        | 16,859          | 6.66%       |
| Supplies           | 11             | 578            | 676            | 982            | 2,500          | 6,500          | 4,000           | 160.00%     |
| Other Svcs & Chgs  | 2,340          | 6,193          | 3,531          | 25,592         | 98,750         | 61,795         | (36,955)        | -37.42%     |
| Total              | \$ 81,768      | \$ 92,886      | \$ 91,070      | \$ 261,359     | \$ 354,355     | \$ 338,259     | \$ (16,096)     | -4.54%      |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual      | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|------------------|-------------------|-------------------|-------------------|
| <b>41950</b>        | <b>Community Eng and Enrichment</b> |                  |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                  |                   |                   |                   |
| 101-41950-410-41010 | Full-time Employees                 | 66,375.86        | 171,431.63        | 184,890.00        | 198,712.00        |
| 101-41950-410-41020 | Overtime                            | 0.00             | 0.00              | 0.00              | 0.00              |
| 101-41950-410-41210 | PERA                                | 4,983.16         | 12,856.39         | 13,867.00         | 14,903.00         |
| 101-41950-410-41220 | FICA                                | 3,886.80         | 9,808.05          | 11,463.00         | 12,320.00         |
| 101-41950-410-41225 | Medicare                            | 909.03           | 2,293.20          | 2,681.00          | 2,881.00          |
| 101-41950-410-41310 | Health Insurance                    | 9,047.52         | 33,949.20         | 35,644.00         | 36,742.00         |
| 101-41950-410-41312 | Er HSA Contribution                 | 1,200.00         | 3,100.00          | 3,100.00          | 3,100.00          |
| 101-41950-410-41330 | Life Insurance                      | 20.64            | 41.28             | 70.00             | 70.00             |
| 101-41950-410-41340 | Disability Insurance                | 87.84            | 229.20            | 304.00            | 304.00            |
| 101-41950-410-41510 | Workers Compensation Insurance      | 352.00           | 1,076.00          | 1,086.00          | 932.00            |
|                     | <b>Personnel Services</b>           | <b>86,862.85</b> | <b>234,784.95</b> | <b>253,105.00</b> | <b>269,964.00</b> |
|                     | <b>Supplies</b>                     |                  |                   |                   |                   |
| 101-41950-410-42110 | Supplies                            | 675.56           | 981.83            | 2,500.00          | 6,500.00          |
|                     | <b>Supplies</b>                     | <b>675.56</b>    | <b>981.83</b>     | <b>2,500.00</b>   | <b>6,500.00</b>   |
|                     | <b>Other Services &amp; Charges</b> |                  |                   |                   |                   |
| 101-41950-410-43090 | Expert & Professional Services      | 600.94           | 4,109.58          | 68,425.00         | 34,500.00         |
| 101-41950-410-43140 | Training & Education                | 590.00           | 1,809.00          | 1,750.00          | 1,750.00          |
| 101-41950-410-43210 | Telephone & Internet                | 360.00           | 1,080.00          | 1,080.00          | 1,080.00          |
| 101-41950-410-43220 | Postage                             | 0.00             | 5,502.01          | 5,500.00          | 4,300.00          |
| 101-41950-410-43310 | Travel Expense                      | 1,521.31         | 2,967.30          | 5,950.00          | 5,950.00          |
| 101-41950-410-43430 | Advertising - Other                 | 0.00             | 8,767.50          | 13,825.00         | 12,000.00         |
| 101-41950-410-43610 | Insurance & Bonds                   | 376.60           | 1,029.90          | 1,140.00          | 1,140.00          |
| 101-41950-410-44040 | VehicleEquip RepairsSoftware        | 0.00             | 68.00             | 250.00            | 250.00            |
| 101-41950-410-44330 | Dues & Subscriptions                | 82.50            | 259.00            | 830.00            | 825.00            |
|                     | <b>Other Services &amp; Charges</b> | <b>3,531.35</b>  | <b>25,592.29</b>  | <b>98,750.00</b>  | <b>61,795.00</b>  |
| <b>41950</b>        | <b>Community Eng and Enrichment</b> | <b>91,069.76</b> | <b>261,359.07</b> | <b>354,355.00</b> | <b>338,259.00</b> |

|                      |                                                                                            |
|----------------------|--------------------------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> General Government<br><b>Department:</b> Information Technology 101-41955 |
|----------------------|--------------------------------------------------------------------------------------------|

#### **Description of Services:**

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

#### **2025 Goals and Significant Changes:**

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

#### **2026 Budget Issues:**

- Replacement of outdated equipment
- Review of software needs

#### **Performance Measures:**

|                       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|-----------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Computer Replacements | 13             | 12             | 12             | 17             | 18             | 12                |

#### **Expenditures by Use:**

| Expenditures      | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Variance<br>+/- | %<br>Change |
|-------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|-------------|
| Supplies          | 500            | 51             | -              | -              | -               | -               | -               | #DIV/0!     |
| Other Svcs & Chgs | 69,946         | 67,682         | 31,253         | 34,145         | 278,550         | 290,050         | 11,500          | 4.13%       |
| Total             | \$ 70,446      | \$ 67,733      | \$ 31,253      | \$ 34,145      | \$ 278,550      | \$ 290,050      | \$11,500        | 4.13%       |



General Ledger  
2025 BUDGET REPORT



|                     | Description                         | 2022 Actual      | 2023 Actual      | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|------------------|------------------|-------------------|-------------------|
| 41955               | <b>Information Technology</b>       |                  |                  |                   |                   |
|                     | <b>Supplies</b>                     |                  |                  |                   |                   |
| 101-41955-410-42420 | DNU Minor Computer Equip            | 0.00             | 20.40            | 0.00              | 0.00              |
|                     | <b>Supplies</b>                     | <b>0.00</b>      | <b>20.40</b>     | <b>0.00</b>       | <b>0.00</b>       |
|                     | <b>Other Services &amp; Charges</b> |                  |                  |                   |                   |
| 101-41955-410-43090 | Expert & Professional Services      | 14,772.60        | 14,020.61        | 260,000.00        | 260,000.00        |
| 101-41955-410-44040 | VehicleEquip RepairsSoftware        | 16,480.46        | 20,123.94        | 18,550.00         | 30,050.00         |
|                     | <b>Other Services &amp; Charges</b> | <b>31,253.06</b> | <b>34,144.55</b> | <b>278,550.00</b> | <b>290,050.00</b> |
| 41955               | <b>Information Technology</b>       | <b>31,253.06</b> | <b>34,164.95</b> | <b>278,550.00</b> | <b>290,050.00</b> |

**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.

**2025 Budget Goals and Significant Changes:**

- Utilize community survey data to best implement department goals
- Review of Joint LEC contract agreement
- Migration of digital storage to cloud
- Replace squad and body worn cameras

**2026 Budget Issues:**

- Upgrade radio encryption

**Performance Measures:**

|                         | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|-------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Total Vehicles          | 19             | 19             | 19             | 19             | 19             | 19                |
| Part I & Part II Totals | 1,236          | 1,178          | 960            | 932            | 765            | 1,000             |
| Total Calls for Service | 21,021         | 18,889         | 21,000         | 21,226         | 19,611         | 21,000            |

**Staffing Levels:**

|                           | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---------------------------|------|------|------|------|------|------|
| 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 | 1.00 |
| Administrative Assistant  | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.00 |
| Lieutenant                | 2.00 | -    | -    | -    | -    | -    |
| Total                     | 4.00 | 2.00 | 2.50 | 2.50 | 2.50 | 2.50 |

Note: Lieutenants moved to Investigations and Patrol in 2021

**Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 527,168        | 255,371        | 321,689        | 342,743        | 365,932        | 408,497        | 42,565          | 11.63%      |
| Supplies           | 2,973          | 6,573          | 7,925          | 8,013          | 36,550         | 33,500         | (3,050)         | -8.34%      |
| Other Svcs & Chgs  | 313,945        | 298,449        | 291,709        | 351,402        | 373,700        | 382,618        | 8,918           | 2.39%       |
| Total              | \$ 844,086     | \$ 560,393     | \$ 621,323     | \$ 702,158     | \$ 776,182     | \$ 824,615     | \$ 48,433       | 6.24%       |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>42110</b>        | <b>Police Administration</b>        |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-42110-420-41010 | Full-time Employees                 | 237,719.18        | 250,761.71        | 267,678.00        | 292,626.00        |
| 101-42110-420-41110 | Separation Pay                      | 0.00              | 0.00              | 0.00              | 0.00              |
| 101-42110-420-41150 | Uniform Allowance                   | 1,275.00          | 1,275.00          | 1,700.00          | 1,700.00          |
| 101-42110-420-41210 | PERA                                | 32,160.89         | 35,265.97         | 40,012.00         | 37,184.00         |
| 101-42110-420-41220 | FICA                                | 3,655.19          | 3,908.50          | 4,478.00          | 5,118.00          |
| 101-42110-420-41225 | Medicare                            | 3,260.92          | 3,527.90          | 3,881.00          | 4,243.00          |
| 101-42110-420-41310 | Health Insurance                    | 31,824.49         | 33,722.53         | 34,803.00         | 50,961.00         |
| 101-42110-420-41312 | Er HSA Contribution                 | 3,099.99          | 3,100.01          | 1,900.00          | 2,850.00          |
| 101-42110-420-41330 | Life Insurance                      | 51.65             | 51.57             | 122.00            | 87.00             |
| 101-42110-420-41340 | Disability Insurance                | 317.85            | 329.01            | 510.00            | 388.00            |
| 101-42110-420-41510 | Workers Compensation Insurance      | 8,324.00          | 10,801.00         | 10,848.00         | 13,340.00         |
|                     | <b>Personnel Services</b>           | <b>321,689.16</b> | <b>342,743.20</b> | <b>365,932.00</b> | <b>408,497.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-42110-420-42030 | DNU Printed Forms                   | 253.22            | 0.00              | 0.00              | 0.00              |
| 101-42110-420-42110 | Supplies                            | 3,825.37          | 1,203.83          | 31,700.00         | 29,400.00         |
| 101-42110-420-42115 | Meeting                             | 77.39             | 709.69            | 700.00            | 700.00            |
| 101-42110-420-42120 | Motor Fuels                         | 2,694.94          | 2,387.71          | 2,500.00          | 2,500.00          |
| 101-42110-420-42180 | Uniforms                            | 629.30            | 333.98            | 500.00            | 500.00            |
| 101-42110-420-42210 | VehicleEquipment Parts              | 30.94             | 0.00              | 100.00            | 200.00            |
| 101-42110-420-42220 | Tires                               | 220.00            | 658.16            | 850.00            | 0.00              |
| 101-42110-420-42410 | Minor Equipment & Tools             | 193.99            | 179.94            | 200.00            | 200.00            |
| 101-42110-420-42420 | DNU Minor Equipsoftware             | 0.00              | 2,540.00          | 0.00              | 0.00              |
|                     | <b>Supplies</b>                     | <b>7,925.15</b>   | <b>8,013.31</b>   | <b>36,550.00</b>  | <b>33,500.00</b>  |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-42110-420-43090 | Expert & Professional Services      | 6,815.00          | 8,575.00          | 9,400.00          | 11,400.00         |
| 101-42110-420-43130 | Community Policing Initiatives      | 0.00              | 2,219.37          | 2,000.00          | 2,000.00          |
| 101-42110-420-43140 | Training & Education                | 1,865.00          | 3,601.24          | 4,600.00          | 5,200.00          |
| 101-42110-420-43141 | Tuition                             | 0.00              | 0.00              | 0.00              | 4,800.00          |
| 101-42110-420-43210 | Telephone & Internet                | 1,205.40          | 1,305.78          | 1,380.00          | 2,076.00          |
| 101-42110-420-43220 | Postage                             | 1,762.14          | 2,191.77          | 2,000.00          | 2,000.00          |
| 101-42110-420-43310 | Travel Expense                      | 1,605.96          | 1,697.02          | 2,400.00          | 1,800.00          |
| 101-42110-420-43430 | Advertising - Other                 | 381.82            | 448.00            | 400.00            | 0.00              |
| 101-42110-420-43610 | Insurance & Bonds                   | 27,765.00         | 30,862.00         | 32,970.00         | 32,970.00         |

|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 101-42110-420-43810 | Electric Utilities                  | 537.43            | 709.27            | 800.00            | 800.00            |
| 101-42110-420-44040 | VehicleEquip RepairsSoftware        | 560.00            | 939.69            | 4,100.00          | 4,300.00          |
| 101-42110-420-44160 | Joint LEC Expenditures              | 209,772.52        | 243,197.63        | 260,000.00        | 250,000.00        |
| 101-42110-420-44325 | Credit Card & Bank Fees             | 0.00              | 0.00              | 0.00              | 0.00              |
| 101-42110-420-44330 | Dues & Subscriptions                | 39,394.75         | 55,640.83         | 53,600.00         | 65,222.00         |
| 101-42110-420-44390 | Taxes & Licenses                    | 44.00             | 14.25             | 50.00             | 50.00             |
|                     | <b>Other Services &amp; Charges</b> | <b>291,709.02</b> | <b>351,401.85</b> | <b>373,700.00</b> | <b>382,618.00</b> |
| <b>42110</b>        | <b>Police Administration</b>        | <b>621,323.33</b> | <b>702,158.36</b> | <b>776,182.00</b> | <b>824,615.00</b> |

|                      |                                                                                       |
|----------------------|---------------------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Public Safety<br><b>Department:</b> Criminal Investigation 101-42121 |
|----------------------|---------------------------------------------------------------------------------------|

#### **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.

#### **2025 Goals and Significant Changes:**

- Additional operating costs associated with software and technology purchases

#### **2026 Budget Issues:**

- Pole Camera

#### **Performance Measures:**

|                                    | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Projected</b> |
|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| Calls for Service - Investigations | 1,070                  | 2,260                  | 1,250                  | 986                    | 1,898                  | 1,800                     |

#### **Staffing Levels:**

| <b>Title</b>            | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> |
|-------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Lieutenant              | -           | 1           | 1           | 1           | 1           | 1           |
| Detective               | 3           | 3           | 3           | 3           | 3           | 3           |
| SCDIU Agent             | 1           | 1           | 1           | 1           | 1           | 1           |
| School Resource Officer | 1           | 1           | 1           | 2           | 2           | 2           |
| Total                   | 5           | 6           | 6           | 7           | 7           | 7           |

#### **Expenditures by Use:**

| <b>Expenditures</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> | <b>Variance<br/>+/-</b> | <b>%<br/>Change</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|---------------------|
| Personnel Services  | 598,456                | 794,114                | 806,249                | 884,272                | 1,034,559              | 1,099,318              | 64,759                  | 6.26%               |
| Supplies            | 5,504                  | 8,033                  | 11,441                 | 10,304                 | 9,000                  | 10,500                 | 1,500                   | 16.67%              |
| Other Svcs & Chgs   | 13,274                 | 21,213                 | 36,153                 | 33,059                 | 42,020                 | 46,048                 | 4,028                   | 9.59%               |
| Total               | \$ 617,234             | \$ 823,360             | \$853,843              | \$927,635              | \$1,085,579            | \$1,155,866            | \$70,287                | 6.47%               |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted        | 2025 Requested      |
|---------------------|-------------------------------------|-------------------|-------------------|---------------------|---------------------|
| <b>42121</b>        | <b>Criminal Investigation</b>       |                   |                   |                     |                     |
|                     | <b>Personnel Services</b>           |                   |                   |                     |                     |
| 101-42121-420-41010 | Full-time Employees                 | 506,977.82        | 535,935.01        | 668,601.00          | 701,529.00          |
| 101-42121-420-41020 | Overtime                            | 29,546.79         | 35,608.06         | 32,000.00           | 35,000.00           |
| 101-42121-420-41110 | Separation Pay                      | 0.00              | 26,754.60         | 0.00                | 0.00                |
| 101-42121-420-41120 | Holiday Buyback                     | 17,412.81         | 14,344.06         | 25,000.00           | 18,000.00           |
| 101-42121-420-41150 | Uniform Allowance                   | 5,100.00          | 5,100.00          | 5,950.00            | 5,950.00            |
| 101-42121-420-41210 | PERA                                | 97,908.93         | 103,561.51        | 124,006.00          | 130,366.00          |
| 101-42121-420-41225 | Medicare                            | 7,418.91          | 8,074.03          | 10,521.00           | 10,941.00           |
| 101-42121-420-41310 | Health Insurance                    | 107,725.64        | 111,401.69        | 117,886.00          | 138,872.00          |
| 101-42121-420-41312 | Er HSA Contribution                 | 9,307.01          | 9,273.97          | 10,500.00           | 11,200.00           |
| 101-42121-420-41330 | Life Insurance                      | 122.64            | 119.87            | 244.00              | 244.00              |
| 101-42121-420-41340 | Disability Insurance                | 644.52            | 672.23            | 1,047.00            | 1,047.00            |
| 101-42121-420-41510 | Workers Compensation Insurance      | 24,084.00         | 33,427.00         | 38,804.00           | 46,169.00           |
|                     | <b>Personnel Services</b>           | <b>806,249.07</b> | <b>884,272.03</b> | <b>1,034,559.00</b> | <b>1,099,318.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                     |                     |
| 101-42121-420-42110 | Supplies                            | 1,239.92          | 1,018.39          | 0.00                | 500.00              |
| 101-42121-420-42120 | Motor Fuels                         | 4,819.45          | 4,858.62          | 4,400.00            | 6,000.00            |
| 101-42121-420-42180 | Uniforms                            | 2,396.40          | 1,808.94          | 500.00              | 500.00              |
| 101-42121-420-42210 | VehicleEquipment Parts              | 355.49            | 0.00              | 0.00                | 200.00              |
| 101-42121-420-42220 | Tires                               | 560.00            | 1,268.83          | 1,600.00            | 800.00              |
| 101-42121-420-42410 | Minor Equipment & Tools             | 2,069.37          | 1,348.90          | 2,500.00            | 2,500.00            |
|                     | <b>Supplies</b>                     | <b>11,440.63</b>  | <b>10,303.68</b>  | <b>9,000.00</b>     | <b>10,500.00</b>    |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                     |                     |
| 101-42121-420-43090 | Expert & Professional Services      | 2,622.00          | 2,732.33          | 3,700.00            | 3,230.00            |
| 101-42121-420-43140 | Training & Education                | 8,410.00          | 3,075.00          | 8,800.00            | 8,800.00            |
| 101-42121-420-43210 | Telephone & Internet                | 4,106.21          | 3,665.40          | 3,720.00            | 6,780.00            |
| 101-42121-420-43310 | Travel Expense                      | 4,303.48          | 3,714.84          | 5,050.00            | 5,050.00            |
| 101-42121-420-43610 | Insurance & Bonds                   | 2,542.90          | 2,836.10          | 3,050.00            | 3,050.00            |
| 101-42121-420-44040 | VehicleEquip RepairsSoftware        | 4,047.55          | 2,551.07          | 2,000.00            | 2,000.00            |
| 101-42121-420-44330 | Dues & Subscriptions                | 10,120.92         | 14,484.19         | 15,700.00           | 17,138.00           |
|                     | <b>Other Services &amp; Charges</b> | <b>36,153.06</b>  | <b>33,058.93</b>  | <b>42,020.00</b>    | <b>46,048.00</b>    |
| <b>42121</b>        | <b>Criminal Investigation</b>       | <b>853,842.76</b> | <b>927,634.64</b> | <b>1,085,579.00</b> | <b>1,155,866.00</b> |

**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.

**2025 Budget Goals and Significant Changes:**

- Replace Roll Call room tables and chair
- Replacement of squad vehicle

**2026 Budget Issues:**

- Replacement of squad vehicles

**Performance Measures:**

|                           | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|---------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Domestic Response         | 345            | 301            | 260            | 282            | 257            | 300               |
| Animal Control Complaints | 666            | 721            | 720            | 804            | 821            | 800               |
| DUI's                     | 79             | 50             | 47             | 50             | 57             | 60                |
| Traffic Stops             | 3,141          | 2,968          | 2,725          | 2,543          | 2,520          | 3,000             |

**Staffing Levels:**

|                | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|----------------|------|------|------|------|------|------|
| Lieutenant     | -    | 1    | 1    | 1    | 1    | 1    |
| Sergeant       | 4    | 4    | 4    | 4    | 4    | 4    |
| Patrol Officer | 15   | 15   | 15   | 15   | 15   | 15   |
| Total          | 19   | 20   | 20   | 20   | 20   | 20   |

**Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 2,064,242      | 2,381,162      | 2,428,543      | 2,639,023      | 2,750,819      | 2,945,532      | 194,713         | 7.08%       |
| Supplies           | 76,703         | 106,006        | 107,443        | 109,198        | 80,100         | 90,100         | 10,000          | 12.48%      |
| Other Svcs & Chgs  | 110,881        | 95,320         | 102,074        | 102,896        | 122,075        | 109,953        | (12,122)        | -9.93%      |
| Total              | \$ 2,251,826   | \$ 2,582,488   | \$ 2,638,059   | \$2,851,116    | \$2,952,994    | \$3,145,585    | \$192,591       | 6.52%       |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual         | 2023 Actual         | 2024 Adopted        | 2025 Requested      |
|---------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>42123</b>        | <b>Patrol</b>                       |                     |                     |                     |                     |
|                     | <b>Personnel Services</b>           |                     |                     |                     |                     |
| 101-42123-420-41010 | Full-time Employees                 | 1,491,709.57        | 1,512,501.17        | 1,702,668.00        | 1,819,910.00        |
| 101-42123-420-41020 | Overtime                            | 143,740.83          | 218,915.17          | 190,000.00          | 180,000.00          |
| 101-42123-420-41021 | Overtime - Billable                 | 0.00                | 0.00                | 0.00                | 0.00                |
| 101-42123-420-41110 | Separation Pay                      | 0.00                | 28,507.85           | 0.00                | 0.00                |
| 101-42123-420-41120 | Holiday Buyback                     | 28,791.61           | 25,535.30           | 35,000.00           | 32,000.00           |
| 101-42123-420-41150 | Uniform Allowance                   | 12,962.50           | 19,412.50           | 17,000.00           | 17,000.00           |
| 101-42123-420-41210 | PERA                                | 294,098.23          | 310,120.36          | 335,002.00          | 353,984.00          |
| 101-42123-420-41220 | FICA                                | 0.00                | 0.00                | 0.00                | 0.00                |
| 101-42123-420-41225 | Medicare                            | 22,548.01           | 24,106.57           | 27,951.00           | 29,463.00           |
| 101-42123-420-41310 | Health Insurance                    | 328,275.22          | 362,889.66          | 309,795.00          | 357,361.00          |
| 101-42123-420-41312 | Er HSA Contribution                 | 30,217.99           | 33,776.03           | 26,700.00           | 29,800.00           |
| 101-42123-420-41330 | Life Insurance                      | 408.84              | 404.73              | 731.00              | 731.00              |
| 101-42123-420-41340 | Disability Insurance                | 1,969.86            | 2,010.25            | 2,819.00            | 2,819.00            |
| 101-42123-420-41510 | Workers Compensation Insurance      | 73,820.00           | 100,843.00          | 103,153.00          | 122,464.00          |
|                     | <b>Personnel Services</b>           | <b>2,428,542.66</b> | <b>2,639,022.59</b> | <b>2,750,819.00</b> | <b>2,945,532.00</b> |
|                     | <b>Supplies</b>                     |                     |                     |                     |                     |
| 101-42123-420-42070 | Training Instruction Supplies       | 4,001.09            | 5,775.27            | 5,700.00            | 5,700.00            |
| 101-42123-420-42110 | DNU Supplies                        | 29,220.56           | 23,049.78           | 0.00                | 0.00                |
| 101-42123-420-42120 | Motor Fuels                         | 46,084.47           | 41,787.48           | 35,000.00           | 42,000.00           |
| 101-42123-420-42170 | Safety Equipment                    | 6,149.75            | 5,993.06            | 5,500.00            | 5,500.00            |
| 101-42123-420-42180 | Uniforms                            | 5,314.90            | 20,002.23           | 11,500.00           | 13,500.00           |
| 101-42123-420-42210 | VehicleEquipment Parts              | 5,627.03            | 5,286.22            | 5,000.00            | 5,000.00            |
| 101-42123-420-42220 | Tires                               | 4,093.05            | 1,374.82            | 9,000.00            | 9,000.00            |
| 101-42123-420-42410 | Minor Equipment & Tools             | 6,951.84            | 5,929.09            | 8,400.00            | 9,400.00            |
|                     | <b>Supplies</b>                     | <b>107,442.69</b>   | <b>109,197.95</b>   | <b>80,100.00</b>    | <b>90,100.00</b>    |
|                     | <b>Other Services &amp; Charges</b> |                     |                     |                     |                     |
| 101-42123-420-43090 | Expert & Professional Services      | 9,325.21            | 10,650.72           | 14,950.00           | 11,608.00           |
| 101-42123-420-43140 | Training & Education                | 33,941.34           | 25,150.78           | 30,835.00           | 34,835.00           |
| 101-42123-420-43210 | Telephone & Internet                | 17,862.19           | 21,957.62           | 24,720.00           | 18,540.00           |
| 101-42123-420-43310 | Travel Expense                      | 11,343.41           | 12,248.80           | 9,100.00            | 8,100.00            |
| 101-42123-420-43610 | Insurance & Bonds                   | 13,030.00           | 13,947.00           | 15,170.00           | 15,170.00           |
| 101-42123-420-44040 | VehicleEquip RepairsSoftware        | 15,769.98           | 17,438.49           | 25,000.00           | 20,000.00           |
| 101-42123-420-44330 | Dues & Subscriptions                | 680.00              | 1,391.63            | 2,000.00            | 1,400.00            |
| 101-42123-420-44390 | Taxes & Licenses                    | 121.50              | 110.50              | 300.00              | 300.00              |
|                     | <b>Other Services &amp; Charges</b> | <b>102,073.63</b>   | <b>102,895.54</b>   | <b>122,075.00</b>   | <b>109,953.00</b>   |
| <b>42123</b>        | <b>Patrol</b>                       | <b>2,638,058.98</b> | <b>2,851,116.08</b> | <b>2,952,994.00</b> | <b>3,145,585.00</b> |



**Fund:** General**Function:** Public Safety**Department:** Police Reserves 101-42124**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).

**2025 Budget Goals and Significant Changes:**

- Additional reserve officers
- Training and uniform costs

**2026 Budget Issues:**

- Equipment costs

**Performance Measures:**

|                                 | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Volunteer Hours                 | 1126           | 1505           | 1300           | 737            | 750            | 1100              |
| Events                          | 39             | 69             | 65             | 37             | 25             | 50                |
| Chaplain Call-Outs              |                |                |                | 34             | 15             | 30                |
| Chaplain Staff Counseling (hrs) |                |                |                | 90             | 60             | 75                |

**Staffing Levels:**

|                         | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|-------------------------|------|------|------|------|------|------|
| Unpaid Reserve Officers | 9    | 9    | 7    | 5    | 7    | 10   |

**Expenditures by Use:**

| Expenditures      | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Supplies          | 2,176          | 1,005          | 1,672          | 819            | 2,000          | 1,500          | (500)           | -25.00%     |
| Other Svcs & Chgs | 625            | 500            | 886            | 1,795          | 2,100          | 2,400          | 300             | 0.00%       |
| Total             | \$ 2,801       | \$ 1,505       | \$ 2,558       | \$ 2,614       | \$ 4,100       | \$ 3,900       | \$ (200)        | -4.88%      |

General Ledger  
2025 BUDGET REPORT



|                     | Description                         | 2022 Actual     | 2023 Actual     | 2024 Adopted    | 2025 Requested  |
|---------------------|-------------------------------------|-----------------|-----------------|-----------------|-----------------|
| 42124               | <b>Reserves</b>                     |                 |                 |                 |                 |
|                     | <b>Supplies</b>                     |                 |                 |                 |                 |
| 101-42124-420-42110 | DNU Supplies                        | 285.47          | 3.49            | 0.00            | 0.00            |
| 101-42124-420-42120 | Motor Fuels                         | 192.76          | 217.25          | 500.00          | 500.00          |
| 101-42124-420-42180 | Uniforms                            | 1,193.96        | 598.00          | 1,500.00        | 1,000.00        |
|                     | <b>Supplies</b>                     | <b>1,672.19</b> | <b>818.74</b>   | <b>2,000.00</b> | <b>1,500.00</b> |
|                     | <b>Other Services &amp; Charges</b> |                 |                 |                 |                 |
| 101-42124-420-43140 | Training & Education                | 0.00            | 1,412.50        | 2,100.00        | 2,100.00        |
| 101-42124-420-43310 | Travel Expense                      | 0.00            | 262.78          | 0.00            | 300.00          |
| 101-42124-420-44040 | VehicleEquip RepairsSoftware        | 885.53          | 120.00          | 0.00            | 0.00            |
|                     | <b>Other Services &amp; Charges</b> | <b>885.53</b>   | <b>1,795.28</b> | <b>2,100.00</b> | <b>2,400.00</b> |
| 42124               | <b>Reserves</b>                     | <b>2,557.72</b> | <b>2,614.02</b> | <b>4,100.00</b> | <b>3,900.00</b> |

|                      |                                                                     |
|----------------------|---------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Public Safety<br><b>Department:</b> 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.

#### 2025 Budget Goals and Significant Changes:

- Emergency Management Plans established for City - Continued
- Training for all members
- Commercial and Rental Inspections
- Review Facility needs
- Succession Planning
- Radio updates due to changes in Motorola support
- Maintain training/certification credentials
- Personnel Protective Equipment (Firefighter Turnout Gear)
- Purchase of Replacement fire Engine
- Purchase of Replacement Command Vehicle
- POC Recruitment

#### 2026 Budget Issues:

- Updating expired and non-supported equipment
- Meeting OSHA compliance with new standard
- Purchase of Replacement Command Vehicle

#### Performance Measures:

|                                 | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Projected | 2025<br>Projected |
|---------------------------------|----------------|----------------|----------------|----------------|-------------------|-------------------|
| Total Vehicles                  | 10             | 10             | 10             | 10             | 10                | 10                |
| Public Education Contacts       | 2,852          | 17,760         | 8,105          | 8,154          | 8,000             | 8,000             |
| Hours of Fire Fighting Training | 6,286          | 8,272          | 7,624          | 7,524          | 7,000             | 7,000             |
| Fire Structure Calls            | 83             | 73             | 52             | 65             | 55                | 55                |
| Fire Other Calls                | 8              | 9              | 40             | 20             | 30                | 30                |
| City Rescue Calls               | 1,794          | 1,932          | 2,148          | 2,101          | 2,200             | 2,150             |
| All Other Calls                 | 560            | 642            | 647            | 556            | 550               | 650               |
| Mutual Aid Rendered             | 35             | 32             | 54             | 32             | 30                | 35                |
| Mutual Aid Received             | 1              | 5              | 6              | 3              | 2                 | 2                 |
| Fire Saves                      | \$31,698,258   | \$10,692,025   | \$30,562,886   | \$23,814,691   | \$10,000,000      | \$20,000,000      |

#### Staffing Levels:

|                           | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---------------------------|------|------|------|------|------|------|
| 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    | 4    |
| Lieutenant                | 3    | 3    | 3    | 3    | 3    | 3    |
| Firefighters              | 9    | 9    | 9    | 9    | 9    | 9    |
| Public Safety Sergeant    | -    | -    | 0.5  | 0.5  | 0.5  | 0    |
| Administrative Assistant  | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  | 0    |
| Total                     | 17   | 17   | 17.5 | 17.5 | 17.5 | 17.5 |
| Paid On-Call              | 13   | 16   | 14   | 16   | 14   | 18   |
| Total Fire                | 30   | 33   | 31.5 | 33.5 | 31.5 | 35.5 |

#### Expenditures by Use:

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 1,975,040      | 2,110,083      | 1,892,141      | 2,432,599      | 2,350,283      | 2,513,030      | 162,747         | 6.92%       |
| Supplies           | 85,649         | 101,459        | 95,124         | 134,335        | 122,500        | 121,470        | (1,030)         | -0.84%      |
| Other Svcs & Chgs  | 95,287         | 142,309        | 67,059         | 180,036        | 177,835        | 181,710        | 3,875           | 2.18%       |
| Debt Service       | 14,931         | 15,115         | -              | 18,439         | 15,000         | 19,000         | 4,000           | 0.00%       |
| Total              | \$2,170,907    | \$2,368,966    | \$2,054,324    | \$2,765,408    | \$2,665,618    | \$2,835,210    | \$169,592       | 6.36%       |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual         | 2023 Actual         | 2024 Adopted        | 2025 Requested      |
|---------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>42220</b>        | <b>Fire Fighting</b>                |                     |                     |                     |                     |
|                     | <b>Personnel Services</b>           |                     |                     |                     |                     |
| 101-42220-420-41010 | Full-time Employees                 | 1,095,930.96        | 1,327,123.94        | 1,404,720.00        | 1,489,594.00        |
| 101-42220-420-41015 | Scheduled Overtime                  | 87,623.99           | 90,589.75           | 95,180.00           | 98,288.00           |
| 101-42220-420-41016 | Premium Overtime                    | 0.00                | 38,159.53           | 0.00                | 40,000.00           |
| 101-42220-420-41017 | Permium Overtime - Billable         | 0.00                | 20,508.10           | 0.00                | 0.00                |
| 101-42220-420-41020 | Overtime                            | 45,184.60           | 61,200.17           | 55,000.00           | 60,000.00           |
| 101-42220-420-41021 | Overtime - Billable                 | 0.00                | 5,175.38            | 0.00                | 0.00                |
| 101-42220-420-41025 | FT Ee Training Stipend              | 4,490.00            | 4,348.00            | 5,000.00            | 5,000.00            |
| 101-42220-420-41030 | Part-time Employees                 | 49,667.50           | 52,274.50           | 52,000.00           | 52,000.00           |
| 101-42220-420-41110 | Separation Pay                      | 12,011.73           | 74,050.28           | 0.00                | 0.00                |
| 101-42220-420-41150 | Uniform Allowance                   | 0.00                | 425.00              | 0.00                | 0.00                |
| 101-42220-420-41210 | PERA                                | 216,164.47          | 262,273.94          | 268,736.00          | 301,410.00          |
| 101-42220-420-41220 | FICA                                | 3,906.21            | 7,547.60            | 7,702.00            | 3,224.00            |
| 101-42220-420-41225 | Medicare                            | 17,675.22           | 22,282.40           | 23,372.00           | 25,446.00           |
| 101-42220-420-41310 | Health Insurance                    | 244,714.71          | 303,712.58          | 282,271.00          | 271,966.00          |
| 101-42220-420-41312 | Er HSA Contribution                 | 24,457.57           | 27,999.99           | 24,800.00           | 23,850.00           |
| 101-42220-420-41330 | Life Insurance                      | 638.88              | 631.68              | 2,352.00            | 2,438.00            |
| 101-42220-420-41340 | Disability Insurance                | 1,486.55            | 1,873.00            | 2,533.00            | 2,665.00            |
| 101-42220-420-41510 | Workers Compensation Insurance      | 88,189.00           | 132,423.00          | 126,617.00          | 137,149.00          |
|                     | <b>Personnel Services</b>           | <b>1,892,141.39</b> | <b>2,432,598.84</b> | <b>2,350,283.00</b> | <b>2,513,030.00</b> |
|                     | <b>Supplies</b>                     |                     |                     |                     |                     |
| 101-42220-420-42070 | Training Instruction Supplies       | 2,775.02            | 6,770.16            | 4,000.00            | 4,000.00            |
| 101-42220-420-42110 | Supplies                            | 8,969.62            | 18,832.31           | 14,100.00           | 15,100.00           |
| 101-42220-420-42115 | Meeting                             | 0.00                | 790.83              | 500.00              | 500.00              |
| 101-42220-420-42120 | Motor Fuels                         | 19,023.32           | 14,552.46           | 17,000.00           | 17,000.00           |
| 101-42220-420-42170 | Safety Equipment                    | 19,596.86           | 43,940.32           | 34,000.00           | 38,000.00           |
| 101-42220-420-42180 | Uniforms                            | 10,605.22           | 7,003.42            | 9,000.00            | 8,650.00            |
| 101-42220-420-42210 | VehicleEquipment Parts              | 12,641.30           | 15,926.44           | 7,000.00            | 10,000.00           |
| 101-42220-420-42220 | Tires                               | 2,892.92            | 2,909.20            | 9,600.00            | 0.00                |
| 101-42220-420-42230 | Building Repair Supplies            | 0.00                | 2,736.10            | 3,000.00            | 3,000.00            |
| 101-42220-420-42410 | Minor Equipment & Tools             | 18,619.85           | 20,873.53           | 24,300.00           | 25,220.00           |
|                     | <b>Supplies</b>                     | <b>95,124.11</b>    | <b>134,334.77</b>   | <b>122,500.00</b>   | <b>121,470.00</b>   |
|                     | <b>Other Services &amp; Charges</b> |                     |                     |                     |                     |
| 101-42220-420-43090 | Expert & Professional Services      | 4,674.95            | 8,823.50            | 9,000.00            | 9,700.00            |

|                     | Description                         | 2022 Actual         | 2023 Actual         | 2024 Adopted        | 2025 Requested      |
|---------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 101-42220-420-43130 | Fire Prevention                     | 5,979.34            | 7,253.00            | 6,000.00            | 6,000.00            |
| 101-42220-420-43140 | Training & Education                | 9,820.77            | 21,037.70           | 20,800.00           | 22,625.00           |
| 101-42220-420-43141 | Tuition                             | 0.00                | 0.00                | 0.00                | 4,800.00            |
| 101-42220-420-43210 | Telephone & Internet                | 1,080.00            | 7,653.40            | 7,140.00            | 8,970.00            |
| 101-42220-420-43220 | Postage                             | 7.54                | 381.64              | 200.00              | 200.00              |
| 101-42220-420-43310 | Travel Expense                      | 7,762.86            | 11,268.10           | 14,950.00           | 14,950.00           |
| 101-42220-420-43610 | Insurance & Bonds                   | 11,022.70           | 19,943.00           | 21,040.00           | 21,040.00           |
| 101-42220-420-43810 | Electric Utilities                  | 0.00                | 23,086.05           | 22,000.00           | 22,000.00           |
| 101-42220-420-43830 | Gas Utilities                       | 0.00                | 11,569.65           | 13,000.00           | 13,000.00           |
| 101-42220-420-43840 | Refuse Disposal                     | 0.00                | 2,771.84            | 2,000.00            | 2,000.00            |
| 101-42220-420-44010 | Building Maintenance                | 0.00                | 10,888.01           | 7,950.00            | 8,375.00            |
| 101-42220-420-44040 | VehicleEquip RepairsSoftware        | 20,639.73           | 35,824.60           | 30,000.00           | 32,000.00           |
| 101-42220-420-44160 | Rents & Leases                      | 0.00                | 1,641.79            | 1,800.00            | 1,800.00            |
| 101-42220-420-44330 | Dues & Subscriptions                | 6,047.36            | 17,893.37           | 21,955.00           | 14,205.00           |
| 101-42220-420-44390 | Taxes & Licenses                    | 23.25               | 0.00                | 0.00                | 45.00               |
| 101-42220-420-46020 | Other LT Obligation Principal       | 0.00                | 18,438.77           | 15,000.00           | 19,000.00           |
|                     | <b>Other Services &amp; Charges</b> | <b>67,058.50</b>    | <b>198,474.42</b>   | <b>192,835.00</b>   | <b>200,710.00</b>   |
| <b>42220</b>        | <b>Fire Fighting</b>                | <b>2,054,324.00</b> | <b>2,765,408.03</b> | <b>2,665,618.00</b> | <b>2,835,210.00</b> |

|                      |                                                                                     |
|----------------------|-------------------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Public Safety<br><b>Department:</b> 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.

#### **2025 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
- Midyear hire of building official trainee
- Continuing review and changes to zoning ordinances

#### **2026 Budget Issues:**

- Continue review of zoning ordinances
- Department of Labor and Industry grant award - hopeful if funds identified
- Replace vehicles with possible EVs. Grant applied for and 2027 CIP earmarked

#### **Performance Measures:**

|                          | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Projected</b> | <b>2025<br/>Projected</b> |
|--------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|---------------------------|
| Building Permits         | 573                    | 595                    | 648                    | 856                    | 877                       | 825                       |
| Plumbing Permits         | 48                     | 60                     | 101                    | 181                    | 166                       | 175                       |
| Heating Permits          | 310                    | 356                    | 445                    | 411                    | 296                       | 364                       |
| Sign Permits             | 21                     | 33                     | 24                     | 18                     | 29                        | 25                        |
| Fire Sprinkler Permits   | 5                      | 8                      | 14                     | 8                      | 9                         | 9                         |
| Single Family Homes      | 3                      | 7                      | 4                      | 5                      | 4                         | 6                         |
| Total Permits Issued     | 1,102                  | 1,198                  | 1,344                  | 1,639                  | 1,524                     | 1,403                     |
| Total Construction Value | 27,730,447             | 50,340,170             | 26,097,127             | 19,973,309             | 56,915,359                | 72,500,000                |

#### **Staffing Levels:**

|                    | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> |
|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Building Official  | 1           | 1           | 1           | 1           | 1           | 1           |
| Building Inspector | 2           | 2           | 2           | 2           | 2           | 2.5         |
| Office Specialist  | 0.75        | 0.75        | 1           | 1           | 1           | 1           |
| Total              | 3.75        | 3.75        | 4           | 4           | 4           | 4.5         |

#### **Expenditures by Use:**

| <b>Expenditures</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> | <b>Variance<br/>+/-</b> | <b>%<br/>Change</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|---------------------|
| Personnel Services  | 331,826                | 355,116                | 392,599                | 418,418                | 449,363                | 523,702                | 74,339                  | 16.54%              |
| Supplies            | 8,993                  | 3,190                  | 6,957                  | 4,030                  | 7,750                  | 6,100                  | (1,650)                 | -21.29%             |
| Other Svcs & Chgs   | 122,435                | 132,493                | 22,459                 | 26,849                 | 31,950                 | 34,230                 | 2,280                   | 7.14%               |
| Total               | \$463,254              | \$490,799              | \$422,015              | \$449,297              | \$489,063              | \$564,032              | \$74,969                | 15.33%              |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>42400</b>        | <b>Building Inspection</b>          |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-42400-420-41010 | Full-time Employees                 | 295,838.41        | 314,856.77        | 337,762.00        | 395,466.00        |
| 101-42400-420-41020 | Overtime                            | 0.00              | 105.66            | 0.00              | 0.00              |
| 101-42400-420-41210 | PERA                                | 22,188.03         | 23,621.62         | 25,332.00         | 29,660.00         |
| 101-42400-420-41220 | FICA                                | 17,415.93         | 18,476.43         | 20,941.00         | 24,519.00         |
| 101-42400-420-41225 | Medicare                            | 4,072.96          | 4,321.09          | 4,898.00          | 5,734.00          |
| 101-42400-420-41310 | Health Insurance                    | 45,614.31         | 49,307.95         | 52,532.00         | 59,158.00         |
| 101-42400-420-41312 | Er HSA Contribution                 | 5,342.43          | 5,500.00          | 5,500.00          | 6,100.00          |
| 101-42400-420-41330 | Life Insurance                      | 80.08             | 80.43             | 139.00            | 174.00            |
| 101-42400-420-41340 | Disability Insurance                | 383.34            | 406.31            | 520.00            | 655.00            |
| 101-42400-420-41510 | Workers Compensation Insurance      | 1,664.00          | 1,742.00          | 1,739.00          | 2,236.00          |
|                     | <b>Personnel Services</b>           | <b>392,599.49</b> | <b>418,418.26</b> | <b>449,363.00</b> | <b>523,702.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-42400-420-42030 | DNU Printed Forms                   | 303.94            | 0.00              | 0.00              | 0.00              |
| 101-42400-420-42110 | Supplies                            | 3,418.65          | 1,213.55          | 1,800.00          | 1,200.00          |
| 101-42400-420-42120 | Motor Fuels                         | 1,699.85          | 1,432.11          | 1,600.00          | 1,600.00          |
| 101-42400-420-42170 | Safety Equipment                    | 82.87             | 422.08            | 200.00            | 1,400.00          |
| 101-42400-420-42180 | Uniforms                            | 597.97            | 452.99            | 750.00            | 500.00            |
| 101-42400-420-42210 | VehicleEquipment Parts              | 57.75             | 0.00              | 100.00            | 100.00            |
| 101-42400-420-42220 | Tires                               | 400.60            | 0.00              | 0.00              | 800.00            |
| 101-42400-420-42410 | Minor Equipment & Tools             | 395.06            | 509.11            | 3,300.00          | 500.00            |
|                     | <b>Supplies</b>                     | <b>6,956.69</b>   | <b>4,029.84</b>   | <b>7,750.00</b>   | <b>6,100.00</b>   |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-42400-420-43090 | Expert & Professional Services      | 0.00              | 654.34            | 1,000.00          | 2,500.00          |
| 101-42400-420-43130 | Hazardous Properties                | 1,535.63          | 0.00              | 0.00              | 0.00              |
| 101-42400-420-43140 | Training & Education                | 1,269.24          | 3,395.75          | 6,050.00          | 6,050.00          |
| 101-42400-420-43210 | Telephone & Internet                | 3,408.02          | 3,794.46          | 3,840.00          | 3,570.00          |
| 101-42400-420-43220 | Postage                             | 2,081.67          | 1,804.32          | 2,500.00          | 2,250.00          |
| 101-42400-420-43310 | Travel Expense                      | 845.32            | 1,051.90          | 3,000.00          | 2,500.00          |
| 101-42400-420-43610 | Insurance & Bonds                   | 1,948.30          | 2,170.80          | 2,320.00          | 2,320.00          |
| 101-42400-420-43840 | Refuse Disposal                     | 163.50            | 0.00              | 0.00              | 0.00              |
| 101-42400-420-44040 | VehicleEquip RepairsSoftware        | 4,435.54          | 4,415.05          | 4,500.00          | 4,500.00          |
| 101-42400-420-44325 | Credit Card & Bank Fees             | 5,493.29          | 7,875.16          | 6,000.00          | 7,800.00          |
| 101-42400-420-44330 | Dues & Subscriptions                | 1,277.50          | 1,687.50          | 2,740.00          | 2,740.00          |
|                     | <b>Other Services &amp; Charges</b> | <b>22,458.01</b>  | <b>26,849.28</b>  | <b>31,950.00</b>  | <b>34,230.00</b>  |
|                     |                                     | <b>422,014.19</b> | <b>449,297.38</b> | <b>489,063.00</b> | <b>564,032.00</b> |

**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.

**2025 Budget Goals and Significant Changes:**

- Enhance collaboration with Albert Lea Fire Department & City Inspection Department

**2026 Budget Issues:**

- Review City's nuisance ordinances

**Performance Measures:**

|                                  | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Projected</b> |
|----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| Junk Vehicles Complaints         | 107                    | 171                    | 140                    | 70                     | 141                    | 150                       |
| Vehicles Towed                   | 18                     | 15                     | 27                     | 7                      | 14                     | 30                        |
| Refuse Complaints                | 189                    | 212                    | 126                    | 139                    | 173                    | 175                       |
| City Clean Ups                   | 25                     | 5                      | 22                     | 42                     | 23                     | 30                        |
| Grass Complaints                 | 289                    | 247                    | 165                    | 129                    | 320                    | 250                       |
| Contract Mowing                  | 100                    | 90                     | 55                     | 51                     | 128                    | 75                        |
| Prescription Drug Disposal (lbs) | 1,735                  | 1,611                  | 1,812                  | 1,754                  | 1,619                  | 1,800                     |
| Rural Community Abatelements     | 0                      | 0                      | 0                      | 8                      | 2                      | 5                         |

**Staffing Levels:**

|                                          | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Community Services Officer               | 1           | 1           | 1           | 1           | 1           | 1           |
| Community Services Officer-Evidence Tech | 1           | 1           | 1           | 1           | 1           | 1           |
| Total                                    | 2           | 2           | 2           | 2           | 2           | 2           |

**Expenditures by Use:**

| <b>Expenditures</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> | <b>Variance<br/>+/-</b> | <b>%<br/>Change</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|---------------------|
| Personnel Services  | 153,298                | 159,642                | 165,270                | 165,931                | 156,889                | 177,053                | 20,164                  | 12.85%              |
| Supplies            | 1,384                  | 2,619                  | 3,614                  | 6,599                  | 4,400                  | 4,800                  | 400                     | 9.09%               |
| Other Svcs & Chgs   | 30,382                 | 40,430                 | 65,124                 | 110,795                | 89,670                 | 114,870                | 25,200                  | 28.10%              |
| Total               | \$ 185,064             | \$ 202,691             | \$ 234,007             | \$283,326              | \$250,959              | \$296,723              | \$45,764                | 18.24%              |



# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>42700</b>        | <b>Community Services</b>           |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-42700-420-41010 | Full-time Employees                 | 113,453.40        | 112,739.80        | 121,875.00        | 118,707.00        |
| 101-42700-420-41020 | Overtime                            | 0.00              | 475.88            | 0.00              | 0.00              |
| 101-42700-420-41110 | Separation Pay                      | 0.00              | 9,575.10          | 0.00              | 0.00              |
| 101-42700-420-41210 | PERA                                | 4,127.81          | 3,858.71          | 4,180.00          | 8,903.00          |
| 101-42700-420-41220 | FICA                                | 6,123.59          | 6,225.60          | 7,556.00          | 7,360.00          |
| 101-42700-420-41225 | Medicare                            | 1,432.27          | 1,455.17          | 1,767.00          | 1,721.00          |
| 101-42700-420-41310 | Health Insurance                    | 33,887.76         | 26,648.39         | 18,232.00         | 36,297.00         |
| 101-42700-420-41312 | Er HSA Contribution                 | 3,100.00          | 4,133.33          | 2,400.00          | 3,100.00          |
| 101-42700-420-41330 | Life Insurance                      | 41.28             | 39.56             | 70.00             | 70.00             |
| 101-42700-420-41340 | Disability Insurance                | 152.40            | 148.92            | 202.00            | 202.00            |
| 101-42700-420-41510 | Workers Compensation Insurance      | 2,951.00          | 631.00            | 607.00            | 693.00            |
|                     | <b>Personnel Services</b>           | <b>165,269.51</b> | <b>165,931.46</b> | <b>156,889.00</b> | <b>177,053.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-42700-420-42110 | Supplies                            | 727.82            | 843.42            | 0.00              | 0.00              |
| 101-42700-420-42120 | Motor Fuels                         | 1,820.93          | 2,203.76          | 1,800.00          | 2,600.00          |
| 101-42700-420-42180 | Uniforms                            | 471.74            | 1,372.48          | 800.00            | 800.00            |
| 101-42700-420-42210 | Vehicle EquipmentParts              | 0.00              | 55.01             | 0.00              | 400.00            |
| 101-42700-420-42220 | Tires                               | 593.27            | 0.00              | 800.00            | 0.00              |
| 101-42700-420-42230 | Building Repair Supplies            | 0.00              | 2,124.82          | 1,000.00          | 1,000.00          |
|                     | <b>Supplies</b>                     | <b>3,613.76</b>   | <b>6,599.49</b>   | <b>4,400.00</b>   | <b>4,800.00</b>   |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-42700-420-43070 | Humane Society MgmtCosts            | 4,200.00          | 12,000.00         | 12,000.00         | 12,000.00         |
| 101-42700-420-43090 | Expert & Professional Services      | 12,804.23         | 16,718.54         | 15,000.00         | 16,000.00         |
| 101-42700-420-43140 | Training & Education                | -560.00           | 700.00            | 500.00            | 1,400.00          |
| 101-42700-420-43210 | Telephone & Internet                | 0.00              | 0.00              | 0.00              | 1,500.00          |
| 101-42700-420-43220 | Postage                             | 856.81            | 826.44            | 800.00            | 1,000.00          |
| 101-42700-420-43310 | Travel Expense                      | 0.00              | 358.06            | 0.00              | 1,300.00          |
| 101-42700-420-43610 | Insurance & Bonds                   | 652.50            | 726.30            | 770.00            | 770.00            |
| 101-42700-420-43840 | Refuse Disposal                     | 47,042.49         | 78,544.15         | 60,000.00         | 80,000.00         |
| 101-42700-420-44040 | VehicleEquip RepairsSoftware        | 0.00              | 746.90            | 500.00            | 600.00            |
| 101-42700-420-44325 | Credit Card & Bank Fees             | 62.56             | 109.45            | 0.00              | 200.00            |
| 101-42700-420-44330 | Dues & Subscriptions                | 65.00             | 65.00             | 100.00            | 100.00            |
|                     | <b>Other Services &amp; Charges</b> | <b>65,123.59</b>  | <b>110,794.84</b> | <b>89,670.00</b>  | <b>114,870.00</b> |
| <b>42700</b>        | <b>Community Services</b>           | <b>234,006.86</b> | <b>283,325.79</b> | <b>250,959.00</b> | <b>296,723.00</b> |

**Fund:** General**Function:** Public Works**Department:** Engineering 101-43110**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.

**2025 Budget Goals and Significant Changes:**

- Design and construct projects in the adopted Capital Improvement Plan
- 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

**2026 Budget Issues:**

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

**Performance Measures:**

|                             | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Construction Totals         | \$9,206,367    | \$4,943,635    | \$19,611,229   | \$1,645,000    | \$5,198,000    | \$4,748,000       |
| New Streets                 | 0.00           | 0.00           | 0.25           | 0.00           | 0.00           | 0.18              |
| Reconstructed Streets       | 0.31           | 0.75           | 0.80           | 0.59           | 0.87           | 0.70              |
| Bituminous Overlays         | 2.91           | 2.12           | 5.23           | 0.79           | 2.27           | 2.04              |
| New Sidewalks               | 0.00           | 0.00           | 2.50           | 0.13           | 0.75           | 0.18              |
| Reconstruct Sidewalks       | 0.42           | 0.89           | 1.54           | 0.36           | 0.46           | 0.00              |
| New Curb and Gutter         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.36              |
| Reconstruct Curb and Gutter | 1.01           | 1.30           | 2.53           | 0.73           | 2.42           | 0.56              |
| New Sanitary Sewer          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.18              |
| Reconstruct Sanitary Sewer  | 0.49           | 1.26           | 1.02           | 0.34           | 0.39           | 0.07              |
| New Water Main              | 0.00           | 0.00           | 0.00           | 0.00           | 0.00           | 0.18              |
| Reconstruct Water Main      | 0.86           | 1.39           | 0.99           | 0.34           | 0.59           | 0.07              |
| New Storm Sewer             | 0.00           | 0.00           | 0.82           | 0.00           | 0.00           | 0.18              |
| Reconstruct Storm Sewer     | 0.24           | 0.24           | 0.17           | 0.34           | 0.26           | 0.07              |
| Slipline Sanitary Sewer     | 0.54           | 0.81           | 0.00           | 0.45           | 0.40           | 0.51              |

Construction reported in miles.

**Staffing Levels:**

|                                     | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|-------------------------------------|------|------|------|------|------|------|
| 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 | 1.00 | 1.00 |
| Total                               | 5.38 | 5.38 | 5.38 | 5.38 | 5.50 | 5.50 |

**Expenditures by Use:**

| Expenditure        | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 600,457        | 620,542        | 606,789        | 669,872        | 738,160        | 770,225        | 32,065          | 4.34%       |
| Supplies           | 6,400          | 6,238          | 7,124          | 6,719          | 16,675         | 9,375          | (7,300)         | -43.78%     |
| Other Svcs & Chgs  | 33,335         | 27,054         | 29,249         | 24,778         | 29,480         | 31,976         | 2,496           | 8.47%       |
| Capital Outlay     | -              | -              | 11,900         | 7,385          | -              | -              | -               | 0.00%       |
| Total              | \$640,192      | \$653,834      | \$655,062      | \$708,754      | \$784,315      | \$811,576      | \$27,261        | 3.48%       |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>43110</b>        | <b>Engineering</b>                  |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-43110-430-41010 | Full-time Employees                 | 358,842.32        | 398,988.28        | 442,689.00        | 470,495.00        |
| 101-43110-430-41020 | Overtime                            | 18,878.65         | 15,247.62         | 17,500.00         | 17,500.00         |
| 101-43110-430-41030 | Part-time Employees                 | 54,858.76         | 56,673.54         | 60,156.00         | 63,653.00         |
| 101-43110-430-41040 | Temporary Employees                 | 2,622.00          | 8,320.00          | 8,000.00          | 8,000.00          |
| 101-43110-430-41210 | PERA                                | 32,442.34         | 35,318.23         | 39,026.00         | 31,239.00         |
| 101-43110-430-41220 | FICA                                | 24,987.12         | 27,322.93         | 32,757.00         | 34,698.00         |
| 101-43110-430-41225 | Medicare                            | 5,843.95          | 6,389.19          | 7,661.00          | 10,502.00         |
| 101-43110-430-41310 | Health Insurance                    | 96,083.16         | 109,020.30        | 117,173.00        | 120,721.00        |
| 101-43110-430-41312 | Er HSA Contribution                 | 8,800.00          | 9,150.00          | 9,400.00          | 9,400.00          |
| 101-43110-430-41330 | Life Insurance                      | 103.20            | 109.21            | 191.00            | 191.00            |
| 101-43110-430-41340 | Disability Insurance                | 552.37            | 598.37            | 799.00            | 799.00            |
| 101-43110-430-41510 | Workers Compensation Insurance      | 2,776.00          | 2,734.00          | 2,808.00          | 3,027.00          |
|                     | <b>Personnel Services</b>           | <b>606,789.87</b> | <b>669,871.67</b> | <b>738,160.00</b> | <b>770,225.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-43110-430-42030 | DNU Printed Forms                   | 0.00              | 0.00              | 0.00              | 0.00              |
| 101-43110-430-42110 | Supplies                            | 2,524.07          | 2,346.82          | 11,800.00         | 3,800.00          |
| 101-43110-430-42120 | Motor Fuels                         | 3,716.84          | 2,855.47          | 3,000.00          | 3,900.00          |
| 101-43110-430-42170 | Safety Equipment                    | 123.22            | 144.50            | 300.00            | 300.00            |
| 101-43110-430-42180 | Uniforms                            | 329.98            | 384.99            | 825.00            | 825.00            |
| 101-43110-430-42210 | VehicleEquipment Parts              | 31.80             | 939.15            | 250.00            | 250.00            |
| 101-43110-430-42410 | Minor Equipment & Tools             | 398.43            | 48.56             | 500.00            | 300.00            |
|                     | <b>Supplies</b>                     | <b>7,124.34</b>   | <b>6,719.49</b>   | <b>16,675.00</b>  | <b>9,375.00</b>   |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-43110-430-43030 | Engineering Fees                    | 0.00              | 575.00            | 2,000.00          | 6,000.00          |
| 101-43110-430-43090 | Expert & Professional Services      | 100.00            | 1,603.92          | 0.00              | 0.00              |
| 101-43110-430-43140 | Training & Education                | 625.00            | 2,885.77          | 3,400.00          | 2,700.00          |
| 101-43110-430-43210 | Telephone & Internet                | 2,457.36          | 2,710.91          | 3,240.00          | 2,856.00          |
| 101-43110-430-43220 | Postage                             | 570.77            | 635.06            | 800.00            | 800.00            |
| 101-43110-430-43310 | Travel Expense                      | 1,818.69          | 858.64            | 1,600.00          | 1,300.00          |
| 101-43110-430-43510 | Legal Notices & Recording           | 602.86            | 82.99             | 200.00            | 200.00            |
| 101-43110-430-43610 | Insurance & Bonds                   | 3,767.20          | 4,267.90          | 4,540.00          | 4,540.00          |
| 101-43110-430-44040 | VehicleEquip RepairsSoftware        | 4,187.02          | 1,589.85          | 2,500.00          | 2,500.00          |
| 101-43110-430-44160 | Rents & Leases                      | 6,993.21          | 1,221.33          | 2,040.00          | 1,920.00          |

|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 101-43110-430-44325 | Credit Card & Bank Fees             | 34.78             | 83.22             | 100.00            | 100.00            |
| 101-43110-430-44330 | Dues & Subscriptions                | 7,995.50          | 8,263.75          | 8,960.00          | 8,960.00          |
| 101-43110-430-44390 | Taxes & Licenses                    | 96.25             | 0.00              | 100.00            | 100.00            |
|                     | <b>Other Services &amp; Charges</b> | <b>29,248.64</b>  | <b>24,778.34</b>  | <b>29,480.00</b>  | <b>31,976.00</b>  |
|                     | <b>Capital OutlayDepreciation</b>   |                   |                   |                   |                   |
| 101-43110-430-45400 | Machinery & Equipment               | 11,900.00         | 7,384.53          | 0.00              | 0.00              |
|                     | <b>Capital OutlayDepreciation</b>   | <b>11,900.00</b>  | <b>7,384.53</b>   | <b>0.00</b>       | <b>0.00</b>       |
| <b>43110</b>        | <b>Engineering</b>                  | <b>655,062.85</b> | <b>708,754.03</b> | <b>784,315.00</b> | <b>811,576.00</b> |

**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.

**2025 Goals and Significant Changes:**

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

**2026 Budget Issues:**

- Train new staff with turnover in department

**Performance Measures:**

|                            | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Projected | 2025<br>Projected |
|----------------------------|----------------|----------------|----------------|----------------|-------------------|-------------------|
| Seal Coating (gallons)     | 33,722         | 28,000         | 28,600         | 30,000         | 28,000            | 32,000            |
| Gravel Maintenance (tons)  | 2,411          | 1,217          | 1,250          | 1,700          | 1,800             | 2,000             |
| Bituminous Material (tons) | 585            | 965            | 600            | 700            | 850               | 900               |

**Staffing Levels:**

|                                 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---------------------------------|------|------|------|------|------|------|
| Assistant Public Works Director | 0.25 | 0.2  | 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                           | 5.62 | 5.57 | 5.57 | 5.57 | 5.57 | 5.57 |

**Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 464,074        | 482,891        | 509,581        | 551,267        | 584,390        | 634,851        | 50,461          | 8.63%       |
| Supplies           | 271,727        | 244,232        | 302,216        | 308,421        | 340,800        | 314,000        | (26,800)        | -7.86%      |
| Other Svcs & Chgs  | 111,052        | 113,636        | 69,540         | 117,532        | 142,004        | 102,800        | (39,204)        | -27.61%     |
| Total              | \$846,853      | \$840,759      | \$881,337      | \$977,221      | \$1,067,194    | \$1,051,651    | (\$15,543)      | -1.46%      |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>43121</b>        | <b>Street Maintenance</b>           |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-43121-430-41010 | Full-time Employees                 | 338,176.65        | 361,841.54        | 393,106.00        | 422,013.00        |
| 101-43121-430-41020 | Overtime                            | 3,268.92          | 5,863.92          | 5,000.00          | 6,500.00          |
| 101-43121-430-41040 | Temporary Employees                 | 0.00              | 0.00              | 0.00              | 5,000.00          |
| 101-43121-430-41110 | Separation Pay                      | 3,969.35          | 0.00              | 0.00              | 0.00              |
| 101-43121-430-41190 | Other Pay                           | 0.00              | 250.00            | 0.00              | 0.00              |
| 101-43121-430-41210 | PERA                                | 25,604.89         | 27,573.33         | 29,858.00         | 32,513.00         |
| 101-43121-430-41220 | FICA                                | 19,839.19         | 21,216.05         | 24,683.00         | 26,878.00         |
| 101-43121-430-41225 | Medicare                            | 4,640.51          | 4,961.83          | 5,773.00          | 6,286.00          |
| 101-43121-430-41310 | Health Insurance                    | 74,138.42         | 93,112.02         | 89,267.00         | 102,210.00        |
| 101-43121-430-41312 | Er HSA Contribution                 | 8,173.00          | 7,904.92          | 8,273.00          | 8,693.00          |
| 101-43121-430-41330 | Life Insurance                      | 112.25            | 112.76            | 211.00            | 211.00            |
| 101-43121-430-41340 | Disability Insurance                | 437.12            | 482.12            | 665.00            | 665.00            |
| 101-43121-430-41510 | Workers Compensation Insurance      | 31,221.00         | 27,949.00         | 27,554.00         | 23,882.00         |
|                     | <b>Personnel Services</b>           | <b>509,581.30</b> | <b>551,267.49</b> | <b>584,390.00</b> | <b>634,851.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-43121-430-42110 | Supplies                            | 31,721.12         | 36,511.66         | 37,400.00         | 40,400.00         |
| 101-43121-430-42120 | Motor Fuels                         | 80,199.19         | 67,295.50         | 60,000.00         | 65,000.00         |
| 101-43121-430-42130 | Lubricants & Additives              | 6,027.18          | 3,942.04          | 5,300.00          | 4,500.00          |
| 101-43121-430-42160 | Chemicals & Chemical Products       | 68,252.55         | 70,290.54         | 70,000.00         | 75,000.00         |
| 101-43121-430-42170 | Safety Equipment                    | 1,495.29          | 3,133.43          | 2,000.00          | 5,000.00          |
| 101-43121-430-42180 | Uniforms                            | 3,474.90          | 0.00              | 5,000.00          | 0.00              |
| 101-43121-430-42210 | Vehicle/Equipment Parts             | 44,534.52         | 36,820.94         | 40,000.00         | 40,000.00         |
| 101-43121-430-42220 | Tires                               | 5,274.52          | 5,180.49          | 7,000.00          | 7,000.00          |
| 101-43121-430-42240 | Street Maintenance Materials        | 56,499.44         | 81,698.08         | 109,000.00        | 72,000.00         |
| 101-43121-430-42410 | Minor Equipment & Tools             | 4,736.67          | 3,548.78          | 5,100.00          | 5,100.00          |
|                     | <b>Supplies</b>                     | <b>302,215.38</b> | <b>308,421.46</b> | <b>340,800.00</b> | <b>314,000.00</b> |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-43121-430-43090 | Expert & Professional Services      | 13,214.20         | 34,243.08         | 51,000.00         | 25,000.00         |
| 101-43121-430-43130 | Street Sign Program                 | 6,311.04          | 20,901.47         | 8,000.00          | 8,000.00          |
| 101-43121-430-43140 | Training & Education                | 450.00            | 1,798.36          | 2,850.00          | 2,850.00          |
| 101-43121-430-43210 | Telephone & Internet                | 1,680.12          | 1,415.52          | 1,224.00          | 1,020.00          |
| 101-43121-430-43310 | Travel Expense                      | 374.91            | 903.67            | 2,000.00          | 2,000.00          |
| 101-43121-430-43510 | Legal Notices & Recording           | 0.00              | 153.51            | 100.00            | 100.00            |

|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted        | 2025 Requested      |
|---------------------|-------------------------------------|-------------------|-------------------|---------------------|---------------------|
| 101-43121-430-43610 | Insurance & Bonds                   | 40,188.50         | 44,674.10         | 47,730.00           | 47,730.00           |
| 101-43121-430-44040 | VehicleEquip RepairsSoftware        | 13,637.00         | 12,097.74         | 28,000.00           | 15,000.00           |
| 101-43121-430-44330 | Dues & Subscriptions                | 577.06            | 1,330.42          | 1,000.00            | 1,000.00            |
| 101-43121-430-44390 | Taxes & Licenses                    | -6,893.29         | 14.25             | 100.00              | 100.00              |
|                     | <b>Other Services &amp; Charges</b> | <b>69,539.54</b>  | <b>117,532.12</b> | <b>142,004.00</b>   | <b>102,800.00</b>   |
| <b>43121</b>        | <b>Street Maintenance</b>           | <b>881,336.22</b> | <b>977,221.07</b> | <b>1,067,194.00</b> | <b>1,051,651.00</b> |

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

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

**2025 Goals and Significant Changes:**

- Increase training of plow drivers from other departments
- Train new employees
- Part time drivers for large snow events

**2026 Budget Issues:**

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

**Performance Measures:**

|             | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|-------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Salt (tons) | 500            | 520            | 450            | 500            | 540            | 600               |
| Sand (tons) | 1,422          | 1,045          | 1,575          | 1,600          | 1,200          | 1,600             |

**Staffing Levels:**

|                    | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--------------------|------|------|------|------|------|------|
| Snow Removal (FTE) | 3.3  | 3.3  | 3.3  | 3.3  | 3.3  | 3.3  |

**Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 306,267        | 325,833        | 360,136        | 330,060        | 384,481        | 395,803        | 11,322          | 2.94%       |
| Supplies           | 97,623         | 95,515         | 127,930        | 128,930        | 145,300        | 139,000        | (6,300)         | -4.34%      |
| Other Svcs & Chgs  | 7,865          | 4,703          | 8,063          | 9,035          | 11,824         | 11,492         | (332)           | -2.81%      |
| Total              | \$411,755      | \$426,051      | \$496,129      | \$468,025      | \$541,605      | \$546,295      | \$4,690         | 0.87%       |



# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 43125               | <b>Snow &amp; Ice Removal</b>       |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-43125-430-41010 | Full-time Employees                 | 194,205.98        | 208,277.55        | 224,473.00        | 241,082.00        |
| 101-43125-430-41020 | Overtime                            | 48,879.91         | 5,717.68          | 40,000.00         | 30,000.00         |
| 101-43125-430-41040 | Temporary Employees                 | 1,230.00          | 890.00            | 2,000.00          | 2,000.00          |
| 101-43125-430-41110 | Separation Pay                      | 2,619.76          | 0.00              | 0.00              | 0.00              |
| 101-43125-430-41190 | Other Pay                           | 0.00              | 165.00            | 0.00              | 0.00              |
| 101-43125-430-41210 | PERA                                | 17,917.17         | 16,305.03         | 19,985.00         | 20,481.00         |
| 101-43125-430-41220 | FICA                                | 14,023.77         | 12,567.12         | 16,521.00         | 16,931.00         |
| 101-43125-430-41225 | Medicare                            | 3,279.98          | 2,939.73          | 3,864.00          | 3,960.00          |
| 101-43125-430-41310 | Health Insurance                    | 50,870.00         | 56,655.43         | 52,467.00         | 59,630.00         |
| 101-43125-430-41312 | Er HSA Contribution                 | 4,818.00          | 7,071.40          | 4,884.00          | 5,115.00          |
| 101-43125-430-41330 | Life Insurance                      | 66.50             | 72.31             | 129.00            | 129.00            |
| 101-43125-430-41340 | Disability Insurance                | 284.19            | 283.63            | 403.00            | 403.00            |
| 101-43125-430-41510 | Workers Compensation Insurance      | 21,940.00         | 19,115.00         | 19,755.00         | 16,072.00         |
|                     | <b>Personnel Services</b>           | <b>360,135.26</b> | <b>330,059.88</b> | <b>384,481.00</b> | <b>395,803.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-43125-430-42110 | Supplies                            | 52,615.45         | 39,311.02         | 52,000.00         | 52,000.00         |
| 101-43125-430-42120 | Motor Fuels                         | 8,684.43          | 26,652.92         | 30,000.00         | 30,000.00         |
| 101-43125-430-42160 | Chemicals & Chemical Products       | 56,637.97         | 44,815.20         | 50,000.00         | 40,000.00         |
| 101-43125-430-42170 | Safety Equipment                    | 0.00              | 953.60            | 300.00            | 1,000.00          |
| 101-43125-430-42210 | VehicleEquipment Parts              | 9,993.34          | 17,197.23         | 13,000.00         | 16,000.00         |
|                     | <b>Supplies</b>                     | <b>127,931.19</b> | <b>128,929.97</b> | <b>145,300.00</b> | <b>139,000.00</b> |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-43125-430-43210 | Telephone & Internet                | 0.00              | 207.90            | 360.00            | 528.00            |
| 101-43125-430-43610 | Insurance & Bonds                   | 1,076.70          | 1,180.80          | 1,230.00          | 1,230.00          |
| 101-43125-430-44040 | VehicleEquip RepairsSoftware        | 0.00              | 1,676.98          | 1,000.00          | 1,500.00          |
| 101-43125-430-44160 | Rents & Leases                      | 3,080.00          | 1,815.00          | 5,000.00          | 4,000.00          |
| 101-43125-430-44330 | Dues & Subscriptions                | 3,906.00          | 4,154.00          | 4,234.00          | 4,234.00          |
|                     | <b>Other Services &amp; Charges</b> | <b>8,062.70</b>   | <b>9,034.68</b>   | <b>11,824.00</b>  | <b>11,492.00</b>  |
| 43125               | <b>Snow &amp; Ice Removal</b>       | <b>496,129.15</b> | <b>468,024.53</b> | <b>541,605.00</b> | <b>546,295.00</b> |

|                      |                                                                              |
|----------------------|------------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Public Works<br><b>Department:</b> Storm Drainage 101-43150 |
|----------------------|------------------------------------------------------------------------------|

### **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).

### **2025 Goals and Significant Changes:**

- 4th and Front Stormwater Pond and Trail Design and Construction
- Evaluate storm sewer system for upgrades and efficiency
- Improve maintenance and record keeping processes
- Determine if a stormwater utility fund makes sense for the City
- Train new staff

### **2026 Budget Issues:**

- Rebuilding of pumps and maintain systems

### **Performance Measures:**

|                                 | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Final | 2025<br>Projected |
|---------------------------------|----------------|----------------|----------------|----------------|---------------|-------------------|
| Storm Sewer Catch Basin Cleaned | 67             | 45             | 62             | 109            | 87            | 90                |
| Storm Sewer Cleaning (Miles)    | 1.88           | 0.2            | 0.32           | 0.12           | 0.71          | 1                 |
| Storm Sewer Repairs (Manholes)  | 4              | 14             | 21             | 10             | 8             | 50                |
| Storm Sewer Ponds (City)        | 9              | 9              | 9              | 9              | 9             | 9                 |

### **Staffing Levels:**

|                      | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Storm Drainage (FTE) | 1.53        | 1.53        | 1.53        | 1.53        | 1.53        | 1.53        |

### **Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 119,334        | 123,677        | 130,355        | 142,499        | 148,679        | 160,573        | 11,894          | 8.00%       |
| Supplies           | 30,111         | 28,982         | 25,943         | 40,216         | 36,700         | 42,850         | 6,150           | 16.76%      |
| Other Svcs & Chgs  | 51,780         | 63,795         | 76,166         | 76,293         | 73,260         | 72,795         | (465)           | -0.63%      |
| Total              | \$201,225      | \$216,454      | \$232,463      | \$259,008      | \$258,639      | \$276,218      | \$17,579        | 6.80%       |

# General Ledger

## 2025 BUDGET REPORT



| Description         |                                     | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>43150</b>        | <b>Storm Drainage</b>               |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-43150-430-41010 | Full-time Employees                 | 86,296.10         | 92,744.58         | 99,870.00         | 107,246.00        |
| 101-43150-430-41020 | Overtime                            | 1,104.95          | 1,947.26          | 1,100.00          | 2,500.00          |
| 101-43150-430-41110 | Separation Pay                      | 1,349.58          | 0.00              | 0.00              | 0.00              |
| 101-43150-430-41190 | Other Pay                           | 0.00              | 85.00             | 0.00              | 0.00              |
| 101-43150-430-41210 | PERA                                | 6,554.11          | 7,099.90          | 7,573.00          | 8,231.00          |
| 101-43150-430-41220 | FICA                                | 5,136.11          | 5,506.02          | 6,260.00          | 6,804.00          |
| 101-43150-430-41225 | Medicare                            | 1,200.56          | 1,288.32          | 1,464.00          | 1,591.00          |
| 101-43150-430-41310 | Health Insurance                    | 18,037.16         | 24,121.74         | 22,470.00         | 26,033.00         |
| 101-43150-430-41312 | Er HSA Contribution                 | 2,159.00          | 2,083.72          | 2,193.00          | 2,312.00          |
| 101-43150-430-41330 | Life Insurance                      | 31.01             | 31.42             | 52.00             | 52.00             |
| 101-43150-430-41340 | Disability Insurance                | 110.69            | 122.80            | 211.00            | 211.00            |
| 101-43150-430-41510 | Workers Compensation Insurance      | 8,375.00          | 7,468.00          | 7,486.00          | 6,459.00          |
|                     | <b>Personnel Services</b>           | <b>130,354.27</b> | <b>142,498.76</b> | <b>148,679.00</b> | <b>161,439.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-43150-430-42110 | Supplies                            | 17,310.20         | 19,464.41         | 17,800.00         | 20,800.00         |
| 101-43150-430-42170 | Safety Equipment                    | 0.00              | 491.26            | 150.00            | 300.00            |
| 101-43150-430-42210 | VehicleEquipment Parts              | 7,175.53          | 13,134.80         | 12,250.00         | 12,250.00         |
| 101-43150-430-42240 | Street Maintenance Materials        | 1,457.17          | 6,765.38          | 6,000.00          | 9,000.00          |
| 101-43150-430-42410 | Minor Equipment & Tools             | 0.00              | 360.32            | 500.00            | 500.00            |
|                     | <b>Supplies</b>                     | <b>25,942.90</b>  | <b>40,216.17</b>  | <b>36,700.00</b>  | <b>42,850.00</b>  |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-43150-430-43090 | Expert & Professional Services      | 804.50            | 1,042.28          | 2,500.00          | 2,500.00          |
| 101-43150-430-43210 | Telephone & Internet                | 265.86            | 328.75            | 360.00            | 636.00            |
| 101-43150-430-43510 | Legal Notices & Recording           | 255.12            | 0.00              | 0.00              | 0.00              |
| 101-43150-430-43610 | Insurance & Bonds                   | 759.60            | 841.20            | 880.00            | 880.00            |
| 101-43150-430-43810 | Electric Utilities                  | 55,303.04         | 38,548.50         | 47,000.00         | 47,000.00         |
| 101-43150-430-43830 | Gas Utilities                       | 2,815.83          | 2,786.97          | 3,000.00          | 3,000.00          |
| 101-43150-430-44010 | ShorelineBuilding Maintenance       | 9,675.34          | 11,102.65         | 12,500.00         | 12,500.00         |
| 101-43150-430-44040 | VehicleEquip RepairsSoftware        | 2,400.00          | 0.00              | 3,000.00          | 2,000.00          |
| 101-43150-430-44160 | Rents & Leases                      | 0.00              | 1,200.00          | 0.00              | 0.00              |
| 101-43150-430-44330 | Dues & Subscriptions                | 780.00            | 820.00            | 820.00            | 1,079.00          |
| 101-43150-430-44390 | Taxes & Licenses                    | 3,106.25          | 3,018.25          | 3,200.00          | 3,200.00          |
|                     | <b>Other Services &amp; Charges</b> | <b>76,165.54</b>  | <b>59,688.60</b>  | <b>73,260.00</b>  | <b>72,795.00</b>  |
|                     | <b>Capital OutlayDepreciation</b>   |                   |                   |                   |                   |
| 101-43150-430-45400 | Machinery & Equipment               | 0.00              | 16,604.00         | 0.00              | 0.00              |
|                     | <b>Capital OutlayDepreciation</b>   | <b>232,462.71</b> | <b>259,007.53</b> |                   | <b>277,084.00</b> |

Storm Drainage

|                      |                                                                               |
|----------------------|-------------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Public Works<br><b>Department:</b> Street Lighting 101-43160 |
|----------------------|-------------------------------------------------------------------------------|

#### **Description of Services:**

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

#### **2025 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

#### **2026 Budget Issues:**

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

#### **Performance Measures:**

|                 | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|-----------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Traffic Signals | 7              | 7              | 7              | 7              | 7              | 7                 |
| Street Lights   | 799            | 818            | 830            | 830            | 830            | 830               |

#### **Expenditures by Use:**

| Expenditures      | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Supplies          | 21,368         | 11,817         | 9,420          | 9,941          | 15,000         | 12,000         | (3,000)         | -20.00%     |
| Other Svcs & Chgs | 248,629        | 236,789        | 264,665        | 285,652        | 267,270        | 267,270        | -               | 0.00%       |
| Total             | \$269,997      | \$248,606      | \$274,085      | \$295,592      | \$282,270      | \$279,270      | \$ (3,000)      | -1.06%      |

General Ledger  
2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>43160</b>        | <b>Street Lighting</b>              |                   |                   |                   |                   |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-43160-430-42110 | Supplies                            | 9,419.73          | 9,940.50          | 15,000.00         | 12,000.00         |
|                     | <b>Supplies</b>                     | <b>9,419.73</b>   | <b>9,940.50</b>   | <b>15,000.00</b>  | <b>12,000.00</b>  |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-43160-430-43610 | Insurance & Bonds                   | 6,479.10          | 7,222.70          | 7,770.00          | 7,770.00          |
| 101-43160-430-43810 | Electric Utilities                  | 230,126.42        | 223,277.23        | 231,500.00        | 231,500.00        |
| 101-43160-430-44040 | VehicleEquip RepairsSoftware        | 28,060.48         | 55,151.61         | 28,000.00         | 28,000.00         |
|                     | <b>Other Services &amp; Charges</b> | <b>264,666.00</b> | <b>285,651.54</b> | <b>267,270.00</b> | <b>267,270.00</b> |
| <b>43160</b>        | <b>Street Lighting</b>              | <b>274,085.73</b> | <b>295,592.04</b> | <b>282,270.00</b> | <b>279,270.00</b> |

|                      |                                                                           |
|----------------------|---------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Public Works<br><b>Department:</b> City Garage 101-43180 |
|----------------------|---------------------------------------------------------------------------|

### **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.

### **2025 Goals and Significant Changes:**

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

### **2026 Budget Issues:**

- Work towards Public Works Phase II building improvements
- Study and plan for an electric fleet transition

### **Performance Measures:**

|               | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Projected</b> | <b>2025<br/>Projected</b> |
|---------------|------------------------|------------------------|------------------------|------------------------|---------------------------|---------------------------|
| Unleaded Fuel | 33,495                 | 42,002                 | 50,811                 | 50,130                 | 50,000                    | 50,000                    |
| Diesel        | 45,516                 | 33,712                 | 37,314                 | 37,518                 | 45,000                    | 45,000                    |

### **Staffing Levels:**

|                   | <b><u>2020</u></b> | <b><u>2021</u></b> | <b><u>2022</u></b> | <b><u>2023</u></b> | <b><u>2024</u></b> | <b><u>2025</u></b> |
|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 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:**

| <b>Expenditures</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> | <b>Variance<br/>+/-</b> | <b>%<br/>Change</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|---------------------|
| Personnel Services  | 131,374                | 180,203                | 187,377                | 198,241                | 215,553                | 238,978                | 23,425                  | 10.87%              |
| Supplies            | 41,573                 | 45,415                 | 37,262                 | 52,378                 | 43,900                 | 46,000                 | 2,100                   | 4.78%               |
| Other Svcs & Chgs   | 95,274                 | 72,835                 | 87,014                 | 88,867                 | 81,660                 | 83,920                 | 2,260                   | 2.77%               |
| Total               | \$268,221              | \$298,453              | \$311,653              | \$339,486              | \$341,113              | \$368,898              | \$27,785                | 8.15%               |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>43180</b>        | <b>City Garage</b>                  |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-43180-430-41010 | Full-time Employees                 | 126,326.35        | 131,827.91        | 143,605.00        | 148,882.00        |
| 101-43180-430-41020 | Overtime                            | 169.16            | 1,233.89          | 1,100.00          | 1,100.00          |
| 101-43180-430-41110 | Separation Pay                      | 0.00              | 0.00              | 0.00              | 0.00              |
| 101-43180-430-41210 | PERA                                | 9,486.39          | 9,980.04          | 10,853.00         | 11,249.00         |
| 101-43180-430-41220 | FICA                                | 7,115.31          | 7,509.88          | 8,972.00          | 9,299.00          |
| 101-43180-430-41225 | Medicare                            | 1,663.46          | 1,755.80          | 2,098.00          | 2,175.00          |
| 101-43180-430-41310 | Health Insurance                    | 34,871.47         | 38,403.40         | 40,527.00         | 57,915.00         |
| 101-43180-430-41312 | Er HSA Contribution                 | 3,436.01          | 3,012.97          | 3,436.00          | 4,066.00          |
| 101-43180-430-41330 | Life Insurance                      | 44.03             | 43.43             | 125.00            | 125.00            |
| 101-43180-430-41340 | Disability Insurance                | 164.76            | 175.52            | 437.00            | 437.00            |
| 101-43180-430-41510 | Workers Compensation Insurance      | 4,100.00          | 4,298.00          | 4,400.00          | 3,730.00          |
|                     | <b>Personnel Services</b>           | <b>187,376.94</b> | <b>198,240.84</b> | <b>215,553.00</b> | <b>238,978.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-43180-430-42110 | Supplies                            | 8,943.44          | 9,711.71          | 11,500.00         | 10,500.00         |
| 101-43180-430-42120 | Motor Fuels                         | 0.00              | 0.00              | 0.00              | 0.00              |
| 101-43180-430-42130 | Lubricants & Additives              | 11,278.86         | 14,810.03         | 11,000.00         | 11,000.00         |
| 101-43180-430-42170 | Safety Equipment                    | 2,249.56          | 3,023.36          | 2,000.00          | 3,000.00          |
| 101-43180-430-42210 | VehicleEquipment Parts              | 10,251.76         | 11,386.55         | 10,000.00         | 10,000.00         |
| 101-43180-430-42230 | Building Repair Supplies            | 2,492.21          | 4,788.03          | 4,000.00          | 5,000.00          |
| 101-43180-430-42410 | Minor Equipment & Tools             | 2,045.86          | 8,658.48          | 5,400.00          | 6,500.00          |
|                     | <b>Supplies</b>                     | <b>37,261.69</b>  | <b>52,378.16</b>  | <b>43,900.00</b>  | <b>46,000.00</b>  |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-43180-430-43210 | Telephone & Internet                | 797.61            | 879.16            | 840.00            | 840.00            |
| 101-43180-430-43610 | Insurance & Bonds                   | 6,765.60          | 7,656.30          | 8,140.00          | 8,140.00          |
| 101-43180-430-43810 | Electric Utilities                  | 19,620.60         | 20,836.15         | 20,500.00         | 20,500.00         |
| 101-43180-430-43830 | Gas Utilities                       | 16,797.73         | 14,324.92         | 18,000.00         | 16,000.00         |
| 101-43180-430-43840 | Refuse Disposal                     | 2,629.54          | 2,138.59          | 2,500.00          | 2,740.00          |
| 101-43180-430-44010 | Building Maintenance                | 25,662.85         | 33,076.02         | 21,500.00         | 23,500.00         |
| 101-43180-430-44040 | VehicleEquip RepairsSoftware        | 4,962.75          | 4,282.51          | 5,400.00          | 6,780.00          |
| 101-43180-430-44060 | Laundry Services                    | 5,017.41          | 2,208.92          | 2,500.00          | 2,500.00          |
| 101-43180-430-44160 | Rents & Leases                      | 4,419.87          | 3,287.05          | 2,120.00          | 2,720.00          |
| 101-43180-430-44390 | Taxes & Licenses                    | 340.50            | 177.00            | 160.00            | 200.00            |
|                     | <b>Other Services &amp; Charges</b> | <b>87,014.46</b>  | <b>88,866.62</b>  | <b>81,660.00</b>  | <b>83,920.00</b>  |
| <b>43180</b>        | <b>City Garage</b>                  | <b>311,653.09</b> | <b>339,485.62</b> | <b>341,113.00</b> | <b>368,898.00</b> |

|                      |                                               |
|----------------------|-----------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Culture and Recreation       |
|                      | <b>Department:</b> Recreation Admin 101-45110 |

#### **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.

#### **2025 Budget Goals and Significant Changes:**

- Promote local resources available within the park system
- Diversify programs and events to be more inclusive of ethnic groups and underserved populations within the community
- Develop and grow neighborhood park programming
- Install a door security system for pavilion rentals
- Evaluate participation in all special events hosted and attended by the Recreation Department

#### **2026 Budget Issues:**

- Explore opportunities to collaborate with youth leagues and high school club sports
- Explore long-term recreation programming

#### **Performance Measures:**

|                               | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Shelter Rentals               |                |                |                |                |                |                   |
| Main Pavilion                 | -              | 66             | 250            | 332            | 206            | 250               |
| Edgewater Bay                 | 7              | 117            | 324            | 684            | 396            | 400               |
| Pioneer Park                  | -              | 53             | 97             | 102            | 86             | 100               |
| Cottage                       | -              | 71             | 134            | 116            | 116            | 120               |
| Band shell                    | -              | -              | 37             | 80             | 11             | 15                |
| Fountain Lake Park Gazebo     | -              | 5              | 85             | 165            | 52             | 60                |
| Total                         | 7              | 312            | 927            | 1,479          | 867            | 945               |
| Dock Permits                  | 272            | 290            | 279            | 269            | 269            | 275               |
| Garden Rentals                | 85             | 85             | 99             | 98             | 91             | 99                |
| Number of Teams/Registrations |                |                |                |                |                |                   |
| Adult Volleyball              | 17 teams       | 35 teams       | 43 Teams       | 31 Teams       | 36 Teams       | 40 teams          |
| Thursdays on Fountain         | -              | 9,200          | 8,500          | 9,000          | 8,500          | 10,000            |
| Events/Trips                  | -              | 163            | 1,428          | 1,500          | 1,926          | 2,000             |
| Programs/Camps/Fitness        | 99             | -              | 1,120          | 1,307          | 2,088          | 2,500             |
| Warming House Visitors        | 1,033          | -              | 1,568          | 1,781          | 460 *          | 2,000             |

\*Unseasonably warm winter

#### **Staffing Levels:**

|                          | 2020  | 2021   | 2022   | 2023   | 2024   | 2025   |
|--------------------------|-------|--------|--------|--------|--------|--------|
| Recreation Manager       | 1.00  | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   |
| Recreation Coordinator   | 0.85  | 0.70   | 1.00   | 1.00   | 1.00   | 1.00   |
| Administrative Assistant | 1.00  | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   |
| Total                    | 2.85  | 2.70   | 3.00   | 3.00   | 3.00   | 3.00   |
| Temporary Help           | 7,691 | 12,430 | 45,000 | 39,000 | 45,000 | 45,000 |

#### **Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 292,142        | 206,965        | 185,863        | 322,649        | 356,087        | 364,923        | 8,836           | 2.48%       |
| Supplies           | 11,054         | 4,525          | 6,597          | 13,697         | 20,325         | 20,075         | (250)           | -1.23%      |
| Other Svcs & Chgs  | 10,092         | 11,619         | 28,258         | 39,330         | 42,165         | 47,195         | 5,030           | 11.93%      |
| Capital Outlay     | -              | -              | 5,485          | 3,707          | -              | -              | -               | 0.00%       |
| Total              | \$313,288      | \$223,110      | \$226,203      | \$379,382      | \$418,577      | \$432,193      | \$13,616        | 3.25%       |



# General Ledger 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>45110</b>        | <b>Recreation Administration</b>    |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-45110-450-41010 | Full-time Employees                 | 142,945.97        | 218,682.80        | 233,638.00        | 247,218.00        |
| 101-45110-450-41020 | Overtime                            | 0.00              | 66.96             | 1,000.00          | 0.00              |
| 101-45110-450-41040 | Temporary Employees                 | 0.00              | 33,798.53         | 45,000.00         | 45,000.00         |
| 101-45110-450-41210 | PERA                                | 10,720.97         | 16,400.86         | 17,523.00         | 21,916.00         |
| 101-45110-450-41220 | FICA                                | 8,415.21          | 15,139.23         | 17,338.00         | 18,118.00         |
| 101-45110-450-41225 | Medicare                            | 1,968.27          | 3,540.57          | 4,055.00          | 4,237.00          |
| 101-45110-450-41310 | Health Insurance                    | 16,589.52         | 25,683.24         | 28,002.00         | 20,090.00         |
| 101-45110-450-41312 | Er HSA Contribution                 | 2,400.00          | 3,600.00          | 3,600.00          | 2,400.00          |
| 101-45110-450-41330 | Life Insurance                      | 41.45             | 61.92             | 75.00             | 75.00             |
| 101-45110-450-41340 | Disability Insurance                | 189.86            | 292.44            | 287.00            | 287.00            |
| 101-45110-450-41510 | Workers Compensation Insurance      | 2,592.00          | 5,382.00          | 5,569.00          | 5,582.00          |
|                     | <b>Personnel Services</b>           | <b>185,863.25</b> | <b>322,648.55</b> | <b>356,087.00</b> | <b>364,923.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-45110-450-42030 | DNU Printed Forms                   | 3,758.00          | 0.00              | 0.00              | 0.00              |
| 101-45110-450-42110 | Supplies                            | 1,329.81          | 13,077.10         | 13,900.00         | 17,150.00         |
| 101-45110-450-42115 | Meeting                             | 0.00              | 0.00              | 0.00              | 0.00              |
| 101-45110-450-42120 | Motor Fuels                         | 289.05            | 298.45            | 375.00            | 375.00            |
| 101-45110-450-42180 | Uniforms                            | 0.00              | 293.00            | 650.00            | 650.00            |
| 101-45110-450-42210 | VehicleEquipment Parts              | 24.75             | 27.97             | 200.00            | 200.00            |
| 101-45110-450-42220 | Tires                               | 0.00              | 0.00              | 0.00              | 0.00              |
| 101-45110-450-42410 | Minor Equipment & Tools             | 1,195.40          | 0.00              | 5,200.00          | 1,700.00          |
|                     | <b>Supplies</b>                     | <b>6,597.01</b>   | <b>13,696.52</b>  | <b>20,325.00</b>  | <b>20,075.00</b>  |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-45110-450-43090 | Expert & Professional Services      | 1,500.00          | 9,723.50          | 11,000.00         | 15,200.00         |
| 101-45110-450-43140 | Training & Education                | 1,449.07          | 299.00            | 1,130.00          | 565.00            |
| 101-45110-450-43210 | Telephone & Internet                | 720.00            | 1,080.00          | 1,080.00          | 1,080.00          |
| 101-45110-450-43220 | Postage                             | 2,694.41          | 430.23            | 500.00            | 500.00            |
| 101-45110-450-43310 | Travel Expense                      | 0.00              | 754.30            | 1,500.00          | 750.00            |
| 101-45110-450-43430 | Advertising - Other                 | 0.00              | 672.60            | 500.00            | 1,650.00          |
| 101-45110-450-43610 | Insurance & Bonds                   | 1,188.70          | 1,695.20          | 1,885.00          | 1,885.00          |
| 101-45110-450-44040 | VehicleEquip RepairsSoftware        | 12,908.99         | 10,897.92         | 11,300.00         | 11,300.00         |
| 101-45110-450-44160 | Rents & Leases                      | 0.00              | 1,722.85          | 2,000.00          | 2,000.00          |
| 101-45110-450-44325 | Credit Card & Bank Fees             | 6,887.36          | 9,837.25          | 9,000.00          | 10,000.00         |

|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 101-45110-450-44330 | Dues & Subscriptions                | 870.00            | 2,026.99          | 2,090.00          | 2,085.00          |
| 101-45110-450-44390 | Taxes & Licenses                    | 39.75             | 190.00            | 180.00            | 180.00            |
|                     | <b>Other Services &amp; Charges</b> | <b>28,258.28</b>  | <b>39,329.84</b>  | <b>42,165.00</b>  | <b>47,195.00</b>  |
|                     | <b>Capital OutlayDepreciation</b>   |                   |                   |                   |                   |
| 101-45110-450-45400 | Machinery & Equipment               | 5,485.00          | 3,706.87          | 0.00              | 0.00              |
|                     | <b>Capital OutlayDepreciation</b>   | <b>5,485.00</b>   | <b>3,706.87</b>   | <b>0.00</b>       | <b>0.00</b>       |
| <b>45110</b>        | <b>Recreation Administration</b>    | <b>226,203.54</b> | <b>379,381.78</b> | <b>418,577.00</b> | <b>432,193.00</b> |

**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.

**2025 Budget Goals and Significant Changes:**

- Continue to grow the Learn to Skate Program
- Develop off-season building use
- Implement referendum projects for long- term maintenance and energy savings

**2026 Budget Issues:**

- Work with the Albert Lea Youth Hockey Association for development of dry land space
- Research feasibility of year-round ice

**Performance Measures:**

|                           | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected* |
|---------------------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| High School Hours         | 289            | 320            | 350            | 367            | 360            | 350                |
| Youth Hockey Hours        | 597            | 771            | 814            | 912            | 950            | 890                |
| Figure Skating Club Hours | 214            | 250            | 255            | 255            | 245            | 210                |
| Public Skate Hours        | 194            | 350            | 275            | 350            | 230            | 230                |
| Hockey Tournaments        | 7              | 8              | 9              | 10             | 10             | 10                 |
| Colstrup Arena Ice Days   | 242            | 245            | 250            | 250            | 250            | 166                |
| Nystrom Arena Ice Days    | 170            | 206            | 205            | 205            | 203            | 196                |

\* There will be no ice April- September due to remodeling projects

**Staffing Levels:**

|                               | 2020   | 2021   | 2022   | 2023   | 2024   | 2025   |
|-------------------------------|--------|--------|--------|--------|--------|--------|
| Arena Manager/Supervisor      | 1.00   | 0.80   | -      | -      | -      | -      |
| Arena Coordinator             | 0.90   | 0.95   | 1.00   | -      | -      | -      |
| Arena/Pool Technician/Foreman | -      | -      | 0.80   | 1.80   | 1.80   | 1.80   |
| Laborer                       | -      | -      | 0.50   | 0.50   | 0.50   | 0.50   |
| Total                         | 1.90   | 1.75   | 2.30   | 2.30   | 2.30   | 2.30   |
| Temporary Help                | 30,123 | 53,991 | 48,000 | 48,000 | 55,000 | 55,000 |

**Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 220,167        | 197,268        | 185,388        | 245,694        | 256,584        | 278,982        | 22,398          | 8.73%       |
| Supplies           | 23,423         | 32,374         | 31,179         | 28,069         | 34,850         | 44,855         | 10,005          | 28.71%      |
| Other Svcs & Chgs  | 154,019        | 189,508        | 251,979        | 228,635        | 253,209        | 221,331        | (31,878)        | -12.59%     |
| Capital Outlay     | -              | 24,105         | 15,914         | 7,666          | 23,000         |                | (23,000)        | 0.00%       |
| Total              | \$397,609      | \$443,255      | \$484,460      | \$510,063      | \$567,643      | \$545,168      | (\$22,475)      | -3.96%      |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>45122</b>        | <b>Arena</b>                        |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-45122-450-41010 | Full-time Employees                 | 85,059.96         | 129,429.77        | 138,885.00        | 149,289.00        |
| 101-45122-450-41020 | Overtime                            | 6,170.12          | 15,117.58         | 8,000.00          | 12,000.00         |
| 101-45122-450-41040 | Temporary Employees                 | 51,623.32         | 44,919.85         | 55,000.00         | 55,000.00         |
| 101-45122-450-41110 | Separation Pay                      | 4,818.66          | 0.00              | 0.00              | 0.00              |
| 101-45122-450-41190 | Other Pay                           | 0.00              | 950.00            | 0.00              | 0.00              |
| 101-45122-450-41210 | PERA                                | 6,786.74          | 10,650.91         | 10,416.00         | 16,222.00         |
| 101-45122-450-41220 | FICA                                | 8,922.93          | 11,324.96         | 12,517.00         | 13,410.00         |
| 101-45122-450-41225 | Medicare                            | 2,086.65          | 2,648.59          | 2,927.00          | 3,136.00          |
| 101-45122-450-41310 | Health Insurance                    | 12,311.96         | 21,256.43         | 20,146.00         | 20,986.00         |
| 101-45122-450-41312 | Er HSA Contribution                 | 3,215.03          | 3,990.02          | 2,760.00          | 2,760.00          |
| 101-45122-450-41330 | Life Insurance                      | 30.11             | 49.96             | 92.00             | 92.00             |
| 101-45122-450-41340 | Disability Insurance                | 101.22            | 175.64            | 325.00            | 325.00            |
| 101-45122-450-41510 | Workers Compensation Insurance      | 4,261.00          | 5,180.00          | 5,516.00          | 5,762.00          |
|                     | <b>Personnel Services</b>           | <b>185,387.70</b> | <b>245,693.71</b> | <b>256,584.00</b> | <b>278,982.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-45122-450-42110 | Supplies                            | 14,953.66         | 12,233.09         | 14,500.00         | 14,200.00         |
| 101-45122-450-42120 | Motor Fuels                         | 1,091.76          | 1,204.32          | 1,200.00          | 1,400.00          |
| 101-45122-450-42130 | Lubricants & Additives              | 111.04            | 220.88            | 150.00            | 150.00            |
| 101-45122-450-42170 | Safety Equipment                    | 631.36            | 1,249.46          | 1,750.00          | 1,750.00          |
| 101-45122-450-42180 | Uniforms                            | 334.99            | 489.00            | 500.00            | 500.00            |
| 101-45122-450-42210 | VehicleEquipment Parts              | 1,724.84          | 2,588.34          | 5,000.00          | 6,655.00          |
| 101-45122-450-42230 | Building Repair Supplies            | 8,115.07          | 5,590.42          | 8,900.00          | 17,000.00         |
| 101-45122-450-42410 | Minor Equipment & Tools             | 4,216.75          | 4,493.23          | 2,850.00          | 3,200.00          |
|                     | <b>Supplies</b>                     | <b>31,179.47</b>  | <b>28,068.74</b>  | <b>34,850.00</b>  | <b>44,855.00</b>  |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-45122-450-43090 | Expert & Professional Services      | 7,489.42          | 6,021.19          | 8,685.00          | 7,835.00          |
| 101-45122-450-43140 | Training & Education                | 50.00             | 470.00            | 1,455.00          | 1,455.00          |
| 101-45122-450-43210 | Telephone & Internet                | 3,521.13          | 3,478.92          | 3,504.00          | 3,336.00          |
| 101-45122-450-43310 | Travel Expense                      | 0.00              | 135.06            | 2,470.00          | 2,470.00          |
| 101-45122-450-43430 | Advertising - Other                 | 0.00              | 0.00              | 700.00            | 500.00            |
| 101-45122-450-43610 | Insurance & Bonds                   | 3,784.10          | 4,183.80          | 4,470.00          | 4,470.00          |
| 101-45122-450-43810 | Electric Utilities                  | 131,757.63        | 134,259.77        | 135,000.00        | 130,000.00        |
| 101-45122-450-43830 | Gas Utilities                       | 38,264.16         | 26,890.17         | 35,000.00         | 30,000.00         |

|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 101-45122-450-43840 | Refuse Disposal                     | 5,632.55          | 7,809.25          | 7,200.00          | 8,040.00          |
| 101-45122-450-44010 | Building Maintenance                | 22,351.34         | 14,542.32         | 23,600.00         | 12,100.00         |
| 101-45122-450-44040 | VehicleEquip RepairsSoftware        | 32,727.32         | 30,032.58         | 27,300.00         | 16,800.00         |
| 101-45122-450-44160 | Rents & Leases                      | 5,381.40          | -304.03           | 2,500.00          | 2,500.00          |
| 101-45122-450-44330 | Dues & Subscriptions                | 200.00            | 250.00            | 475.00            | 825.00            |
| 101-45122-450-44390 | Taxes & Licenses                    | 820.67            | 866.00            | 850.00            | 1,000.00          |
|                     | <b>Other Services &amp; Charges</b> | <b>251,979.72</b> | <b>228,635.03</b> | <b>253,209.00</b> | <b>221,331.00</b> |
|                     | <b>Capital OutlayDepreciation</b>   |                   |                   |                   |                   |
| 101-45122-450-45400 | Machinery & Equipment               | 15,913.87         | 7,665.70          | 23,000.00         | 0.00              |
|                     | <b>Capital OutlayDepreciation</b>   | <b>15,913.87</b>  | <b>7,665.70</b>   | <b>23,000.00</b>  | <b>0.00</b>       |
| <b>45122</b>        | <b>Arena</b>                        | <b>484,460.76</b> | <b>510,063.18</b> | <b>567,643.00</b> | <b>545,168.00</b> |

|                      |                                                                                        |
|----------------------|----------------------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Culture and Recreation<br><b>Department:</b> Aquatic Center 101-45124 |
|----------------------|----------------------------------------------------------------------------------------|

#### **Description of Services:**

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

#### **2025 Budget Goals and Significant Changes:**

- Implement referendum projects
- Continue to develop scholarship program to provide reduced rates for swim lessons
- Implement new price structure for daily admission and season passes
- Continue to offer new programming to attract diverse populations
- Continue to promote programs through different social media platforms and communication channels

#### **2026 Budget Issues:**

- Add a flume slide to increase amenities at the Aquatic Center
- Develop a plan for developing green space into more useable space

#### **Performance Measures:**

|                                      | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Projected</b> |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| Attendance                           | -                      | 16,919                 | 16,584                 | 17,861                 | 16,017                 | 18,000                    |
| Swim Passes (number of participants) | -                      | 546                    | 645                    | 671                    | 450                    | 500                       |
| Swim Lesson Participants             | -                      | 263                    | 374                    | 334                    | 448                    | 500                       |
| Water Aerobics                       | -                      | 54                     | 56                     | 59                     | 66                     | 70                        |

#### **Staffing Levels:**

|                                    | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Recreation Supervisor              | 0.15        | 0.10        | -           | -           | -           | -           |
| Arena Maint Coordinator/Supervisor | 0.25        | 0.25        | -           | -           | -           | -           |
| Arena/Pool Technician/Foreman      | -           | -           | 0.20        | 0.20        | 0.20        | 0.20        |
| Total FTE                          | 0.40        | 0.35        | 0.20        | 0.20        | 0.20        | 0.20        |
| Temporary Help                     | \$ -        | \$92,144    | \$97,011    | \$100,000   | \$105,000   | \$105,000   |

#### **Expenditures by Use:**

| <b>Expenditures</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> | <b>Variance<br/>+/-</b> | <b>%<br/>Change</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|---------------------|
| Personnel Services  | 10,171                 | 126,944                | 136,287                | 118,090                | 139,030                | 137,887                | (1,143)                 | -0.82%              |
| Supplies            | 198                    | 30,567                 | 21,628                 | 24,891                 | 40,175                 | 39,228                 | (947)                   | -2.36%              |
| Other Svcs & Chgs   | 11,511                 | 53,777                 | 44,081                 | 43,823                 | 54,066                 | 48,944                 | (5,122)                 | -9.47%              |
| Total               | \$21,880               | \$211,288              | \$201,997              | \$186,804              | \$233,271              | \$226,059              | (\$7,212)               | -3.09%              |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>45124</b>        | <b>Swimming Pool</b>                |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-45124-450-41010 | Full-time Employees                 | 10,585.20         | 10,976.68         | 12,261.00         | 13,180.00         |
| 101-45124-450-41020 | Overtime                            | 11,627.03         | 4,817.64          | 8,000.00          | 6,000.00          |
| 101-45124-450-41040 | Temporary Employees                 | 97,010.79         | 90,110.01         | 105,000.00        | 105,000.00        |
| 101-45124-450-41190 | Other Pay                           | 0.00              | 50.00             | 0.00              | 0.00              |
| 101-45124-450-41210 | PERA                                | 866.65            | 915.39            | 920.00            | 988.00            |
| 101-45124-450-41220 | FICA                                | 7,358.99          | 6,524.56          | 7,766.00          | 7,699.00          |
| 101-45124-450-41225 | Medicare                            | 1,721.59          | 1,525.80          | 1,816.00          | 1,801.00          |
| 101-45124-450-41310 | Health Insurance                    | 1,445.34          | 1,804.36          | 1,768.00          | 1,847.00          |
| 101-45124-450-41312 | Er HSA Contribution                 | 384.97            | 309.98            | 240.00            | 240.00            |
| 101-45124-450-41330 | Life Insurance                      | 4.29              | 4.22              | 57.00             | 57.00             |
| 101-45124-450-41340 | Disability Insurance                | 13.51             | 14.77             | 203.00            | 203.00            |
| 101-45124-450-41510 | Workers Compensation Insurance      | 5,268.00          | 1,037.00          | 999.00            | 872.00            |
|                     | <b>Personnel Services</b>           | <b>136,286.36</b> | <b>118,090.41</b> | <b>139,030.00</b> | <b>137,887.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-45124-450-42110 | Supplies                            | 1,929.67          | 4,519.00          | 3,350.00          | 4,750.00          |
| 101-45124-450-42160 | Chemicals & Chemical Products       | 14,477.89         | 15,419.22         | 16,000.00         | 18,333.00         |
| 101-45124-450-42170 | Safety Equipment                    | 455.94            | 1,443.87          | 525.00            | 845.00            |
| 101-45124-450-42180 | Uniforms                            | 2,438.67          | 1,283.30          | 2,600.00          | 2,300.00          |
| 101-45124-450-42210 | VehicleEquipment Parts              | 0.00              | 0.00              | 2,300.00          | 4,500.00          |
| 101-45124-450-42230 | Building Repair Supplies            | 822.03            | 1,707.64          | 9,600.00          | 6,000.00          |
| 101-45124-450-42410 | Minor Equipment & Tools             | 1,504.24          | 518.40            | 5,800.00          | 2,500.00          |
|                     | <b>Supplies</b>                     | <b>21,628.44</b>  | <b>24,891.43</b>  | <b>40,175.00</b>  | <b>39,228.00</b>  |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-45124-450-43090 | Expert & Professional Services      | 229.00            | 0.00              | 200.00            | 700.00            |
| 101-45124-450-43140 | Training & Education                | 380.00            | 450.00            | 5,150.00          | 5,150.00          |
| 101-45124-450-43210 | Telephone & Internet                | 1,116.44          | 1,243.29          | 696.00            | 1,524.00          |
| 101-45124-450-43610 | Insurance & Bonds                   | 3,242.50          | 3,614.40          | 3,880.00          | 3,880.00          |
| 101-45124-450-43810 | Electric Utilities                  | 12,595.83         | 14,746.92         | 14,000.00         | 15,000.00         |
| 101-45124-450-43830 | Gas Utilities                       | 6,487.77          | 12,032.19         | 10,000.00         | 12,500.00         |
| 101-45124-450-43840 | Refuse Disposal                     | 679.57            | 791.97            | 850.00            | 1,100.00          |
| 101-45124-450-44010 | Building Maintenance                | 7,882.74          | 4,020.52          | 5,150.00          | 4,650.00          |
| 101-45124-450-44040 | VehicleEquip RepairsSoftware        | 10,627.46         | 6,063.26          | 7,300.00          | 3,500.00          |
| 101-45124-450-44390 | Taxes & Licenses                    | 840.00            | 860.00            | 840.00            | 940.00            |

|                     | Description                | 2022 Actual | 2023 Actual | 2024 Adopted | 2025 Requested |
|---------------------|----------------------------|-------------|-------------|--------------|----------------|
|                     | Other Services & Charges   | 44,081.31   | 43,822.55   | 48,066.00    | 48,944.00      |
|                     | Capital OutlayDepreciation |             |             |              |                |
| 101-45124-450-45400 | Machinery & Equipment      | 0.00        | 0.00        | 6,000.00     | 0.00           |
|                     | Capital OutlayDepreciation | 0.00        | 0.00        | 6,000.00     | 0.00           |
| 45124               | Swimming Pool              | 201,996.11  | 186,804.39  | 233,271.00   | 226,059.00     |



|                      |                                                                                       |
|----------------------|---------------------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Culture and Recreation<br><b>Department:</b> Civic Theater 101-45181 |
|----------------------|---------------------------------------------------------------------------------------|

#### **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.

#### **2025 Budget Goals and Significant Changes:**

- Continue to work with ACT for building operations and holding of events at the Marion Ross Performing Arts Center
- Implement referendum projects

#### **2026 Budget Issues:**

- Develop plan for remodeling restrooms and building décor

#### **Performance Measures:**

|                       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|-----------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Event days at Theater | 18             | 31             | 192            | 160            | 203            | 200               |

#### **Expenditures by Use:**

| Expenditures      | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Supplies          | 1,287          | 11             | 23             | 893            | 3,200          | 3,100          | (100)           | -3.13%      |
| Other Svcs & Chgs | 16,625         | 19,957         | 28,847         | 16,166         | 28,600         | 27,330         | (1,270)         | -4.44%      |
| Total             | \$17,912       | \$19,968       | \$28,870       | \$17,059       | \$31,800       | \$30,430       | (\$1,370)       | -4.31%      |

General Ledger  
2025 BUDGET REPORT



|                     | Description                         | 2022 Actual      | 2023 Actual      | 2024 Adopted     | 2025 Requested   |
|---------------------|-------------------------------------|------------------|------------------|------------------|------------------|
| <b>45181</b>        | <b>Civic Theater</b>                |                  |                  |                  |                  |
|                     | <b>Supplies</b>                     |                  |                  |                  |                  |
| 101-45181-450-42110 | Supplies                            | 12.91            | 0.00             | 100.00           | 100.00           |
| 101-45181-450-42230 | Building Repair Supplies            | 9.99             | 892.86           | 3,100.00         | 3,000.00         |
|                     | <b>Supplies</b>                     | <b>22.90</b>     | <b>892.86</b>    | <b>3,200.00</b>  | <b>3,100.00</b>  |
|                     | <b>Other Services &amp; Charges</b> |                  |                  |                  |                  |
| 101-45181-450-43070 | Management Services                 | 7,500.00         | 7,500.00         | 12,000.00        | 12,000.00        |
| 101-45181-450-43090 | Expert & Professional Services      | 2,140.96         | 1,034.32         | 1,250.00         | 1,330.00         |
| 101-45181-450-43210 | Telephone & Internet                | 1,747.92         | 1,827.60         | 1,800.00         | 1,980.00         |
| 101-45181-450-43610 | Insurance & Bonds                   | 1,294.70         | 1,443.50         | 1,550.00         | 1,550.00         |
| 101-45181-450-43840 | Refuse Disposal                     | 0.00             | 319.42           | 1,250.00         | 1,250.00         |
| 101-45181-450-44010 | Building Maintenance                | 4,263.19         | 3,217.68         | 9,250.00         | 8,720.00         |
| 101-45181-450-44040 | VehicleEquip RepairsSoftware        | 11,900.00        | 823.61           | 1,500.00         | 500.00           |
|                     | <b>Other Services &amp; Charges</b> | <b>28,846.77</b> | <b>16,166.13</b> | <b>28,600.00</b> | <b>27,330.00</b> |
| <b>45181</b>        | <b>Civic Theater</b>                | <b>28,869.67</b> | <b>17,058.99</b> | <b>31,800.00</b> | <b>30,430.00</b> |

|                      |                                                                     |
|----------------------|---------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Public Works<br><b>Department:</b> Parks 101-45200 |
|----------------------|---------------------------------------------------------------------|

### **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.

### **2025 Goals and Significant Changes:**

- Snyder Field bathroom and concession design
- Electronic Locks Beach and Frank Hall
- Design and Construction - Bathroom North Lot
- Updates to Lakeview Playground and Ginkel Playground

### **2026 Budget Issues:**

- Edgewater Playground
- Evaluate Ball fields including baseball, softball, and soccer
- Snyder Field bathroom and concession construction

### **Performance Measures:**

|                                | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>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              | 8              | 8              | 8              | 8                 |
| Number of Parks Maintained     | 44             | 44             | 44             | 44             | 44             | 44                |

### **Staffing Levels:**

|                                 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---------------------------------|------|------|------|------|------|------|
| Assistant Public Works Director | 0.25 | 0.20 | 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 | 2.40 | 2.40 |
| Arena/Park Maintenance          |      |      |      |      |      |      |
| Laborer                         | 0.40 | 0.40 | 0.90 | 0.90 | 0.50 | 0.50 |
| Total                           | 8.05 | 8.00 | 8.50 | 8.50 | 8.50 | 8.50 |

### **Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 778,567        | 857,197        | 937,794        | 871,807        | 1,014,749      | 1,120,337      | 105,588         | 10.41%      |
| Supplies           | 146,626        | 163,390        | 184,471        | 167,125        | 181,300        | 197,300        | 16,000          | 8.83%       |
| Other Svcs & Chgs  | 121,537        | 139,144        | 143,535        | 148,386        | 165,533        | 184,343        | 18,810          | 11.36%      |
| Capital Outlay     | -              | -              | -              | -              | 10,000         | -              | (10,000)        | 0.00%       |
| Total              | \$1,046,730    | \$1,159,731    | \$1,265,800    | \$1,187,318    | \$1,371,582    | \$1,501,980    | \$130,398       | 9.51%       |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted        | 2025 Requested      |
|---------------------|-------------------------------------|-------------------|-------------------|---------------------|---------------------|
| <b>45200</b>        | <b>Parks</b>                        |                   |                   |                     |                     |
|                     | <b>Personnel Services</b>           |                   |                   |                     |                     |
| 101-45200-450-41010 | Full-time Employees                 | 510,036.35        | 515,672.03        | 593,570.00          | 637,898.00          |
| 101-45200-450-41020 | Overtime                            | 19,406.31         | 15,340.15         | 16,000.00           | 16,000.00           |
| 101-45200-450-41040 | Temporary Employees                 | 123,438.97        | 94,282.62         | 125,000.00          | 130,000.00          |
| 101-45200-450-41110 | Separation Pay                      | 40,751.05         | 0.00              | 0.00                | 0.00                |
| 101-45200-450-41190 | Other Pay                           | 200.00            | 0.00              | 0.00                | 0.00                |
| 101-45200-450-41210 | PERA                                | 39,501.64         | 39,841.31         | 50,718.00           | 58,792.00           |
| 101-45200-450-41220 | FICA                                | 37,992.34         | 36,231.00         | 45,543.00           | 48,602.00           |
| 101-45200-450-41225 | Medicare                            | 8,884.30          | 8,474.03          | 10,651.00           | 11,367.00           |
| 101-45200-450-41310 | Health Insurance                    | 111,691.13        | 117,243.77        | 127,366.00          | 165,766.00          |
| 101-45200-450-41312 | Er HSA Contribution                 | 11,143.35         | 10,456.20         | 12,160.00           | 13,560.00           |
| 101-45200-450-41330 | Life Insurance                      | 163.92            | 164.14            | 334.00              | 334.00              |
| 101-45200-450-41340 | Disability Insurance                | 683.45            | 682.80            | 1,216.00            | 1,216.00            |
| 101-45200-450-41510 | Workers Compensation Insurance      | 33,901.00         | 33,419.00         | 32,191.00           | 36,802.00           |
|                     | <b>Personnel Services</b>           | <b>937,793.81</b> | <b>871,807.05</b> | <b>1,014,749.00</b> | <b>1,120,337.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                     |                     |
| 101-45200-450-42030 | DNU Printed Forms                   | 172.04            | 0.00              | 0.00                | 0.00                |
| 101-45200-450-42110 | Supplies                            | 65,781.38         | 59,835.45         | 64,000.00           | 76,000.00           |
| 101-45200-450-42120 | Motor Fuels                         | 48,959.74         | 34,313.71         | 40,000.00           | 44,000.00           |
| 101-45200-450-42130 | Lubricants & Additives              | 941.38            | 254.41            | 300.00              | 300.00              |
| 101-45200-450-42160 | Chemicals & Chemical Products       | 9,470.85          | 13,182.49         | 23,000.00           | 23,000.00           |
| 101-45200-450-42170 | Safety Equipment                    | 6,556.39          | 7,505.31          | 6,500.00            | 6,500.00            |
| 101-45200-450-42180 | Uniforms                            | 262.49            | 0.00              | 0.00                | 0.00                |
| 101-45200-450-42210 | VehicleEquipment Parts              | 34,296.01         | 34,060.94         | 29,000.00           | 29,000.00           |
| 101-45200-450-42220 | Tires                               | 6,301.99          | 3,205.57          | 5,000.00            | 5,000.00            |
| 101-45200-450-42230 | Building Repair Supplies            | 8,129.69          | 7,687.39          | 8,500.00            | 8,500.00            |
| 101-45200-450-42410 | Minor Equipment & Tools             | 3,599.52          | 7,079.47          | 5,000.00            | 5,000.00            |
|                     | <b>Supplies</b>                     | <b>184,471.48</b> | <b>167,124.74</b> | <b>181,300.00</b>   | <b>197,300.00</b>   |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                     |                     |
| 101-45200-450-43090 | Expert & Professional Services      | 23,762.54         | 9,021.75          | 29,500.00           | 29,500.00           |
| 101-45200-450-43140 | Training & Education                | 2,701.03          | 1,020.67          | 2,500.00            | 1,600.00            |
| 101-45200-450-43210 | Telephone & Internet                | 1,470.00          | 1,473.00          | 1,368.00            | 2,508.00            |
| 101-45200-450-43220 | Postage                             | 89.98             | 37.20             | 300.00              | 300.00              |
| 101-45200-450-43310 | Travel Expense                      | 10.00             | 0.00              | 0.00                | 0.00                |

|                     | Description                         | 2022 Actual         | 2023 Actual         | 2024 Adopted        | 2025 Requested      |
|---------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 101-45200-450-43430 | Advertising - Other                 | 1,229.45            | 1,363.78            | 1,300.00            | 1,400.00            |
| 101-45200-450-43610 | Insurance & Bonds                   | 31,984.10           | 35,564.30           | 38,005.00           | 38,005.00           |
| 101-45200-450-43810 | Electric Utilities                  | 33,297.54           | 40,741.02           | 35,000.00           | 40,000.00           |
| 101-45200-450-43830 | Gas Utilities                       | 11,789.87           | 11,277.57           | 13,000.00           | 13,000.00           |
| 101-45200-450-43840 | Refuse Disposal                     | 4,741.90            | 5,464.36            | 5,640.00            | 6,360.00            |
| 101-45200-450-44010 | Building Maintenance                | 1,787.45            | 9,511.32            | 9,000.00            | 9,000.00            |
| 101-45200-450-44040 | VehicleEquip RepairsSoftware        | 13,750.60           | 14,651.66           | 11,000.00           | 11,000.00           |
| 101-45200-450-44160 | Rents & Leases                      | 16,130.00           | 18,202.50           | 18,000.00           | 31,000.00           |
| 101-45200-450-44330 | Dues & Subscriptions                | 171.67              | 36.67               | 300.00              | 50.00               |
| 101-45200-450-44390 | Taxes & Licenses                    | 618.87              | 20.00               | 620.00              | 620.00              |
|                     | <b>Other Services &amp; Charges</b> | <b>143,535.00</b>   | <b>148,385.80</b>   | <b>165,533.00</b>   | <b>184,343.00</b>   |
|                     | <b>Capital OutlayDepreciation</b>   |                     |                     |                     |                     |
| 101-45200-450-45400 | Machinery & Equipment               | 0.00                | 0.00                | 10,000.00           | 0.00                |
|                     | <b>Capital OutlayDepreciation</b>   | <b>0.00</b>         | <b>0.00</b>         | <b>10,000.00</b>    | <b>0.00</b>         |
| <b>45200</b>        | <b>Parks</b>                        | <b>1,265,800.29</b> | <b>1,187,317.59</b> | <b>1,371,582.00</b> | <b>1,501,980.00</b> |

|                      |                                                                        |
|----------------------|------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Public Works<br><b>Department:</b> 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.

### **2025 Goals and Significant Changes:**

- Schedule tree trimming areas - Parks - Boulevard overhangs
- Annual tree inspections
- Update annual tree inventory
- Give approximately 250 saplings away to 3rd graders
- Implement Emerald Ash Borer Plan

### **2026 Budget Issues:**

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

### **Performance Measures:**

|                | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Actual</b> | <b>2025<br/>Projected</b> |
|----------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| Tree Inventory | 15,000                 | 15,000                 | 15,000                 | 15,000                 | 15,000                 | 15,000                    |
| Trees Planted  | 213                    | 187                    | 282                    | 105                    | 130                    | 130                       |
| Trees Removed  | 800                    | 305                    | 397                    | 190                    | 175                    | 175                       |
| Trees Trimmed  | 2,500                  | 950                    | 650                    | 1,000                  | 1,000                  | 1,000                     |

### **Staffing Levels:**

|                          | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 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:**

| <b>Expenditures</b> | <b>2020<br/>Actual</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Actual</b> | <b>2023<br/>Actual</b> | <b>2024<br/>Budget</b> | <b>2025<br/>Budget</b> | <b>Variance<br/>+/-</b> | <b>%<br/>Change</b> |
|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|---------------------|
| Personnel Services  | 68,268                 | 89,809                 | 97,534                 | 123,705                | 131,692                | 140,644                | 8,952                   | 6.80%               |
| Supplies            | 26,713                 | 24,928                 | 14,736                 | 24,618                 | 46,750                 | 28,250                 | (18,500)                | -39.57%             |
| Other Svcs & Chgs   | 25,269                 | 13,890                 | 63,573                 | 163,703                | 71,841                 | 60,969                 | (10,872)                | -15.13%             |
| Total               | \$120,250              | \$128,627              | \$175,843              | \$312,027              | \$250,283              | \$229,863              | (\$20,420)              | -8.16%              |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 45202               | <b>Forestry</b>                     |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-45202-450-41010 | Full-time Employees                 | 59,578.77         | 73,992.14         | 79,601.00         | 85,554.00         |
| 101-45202-450-41020 | Overtime                            | 1,269.00          | 2,721.77          | 2,000.00          | 2,500.00          |
| 101-45202-450-41190 | Other Pay                           | 300.00            | 0.00              | 0.00              | 0.00              |
| 101-45202-450-41210 | PERA                                | 4,563.08          | 5,753.56          | 6,120.00          | 6,604.00          |
| 101-45202-450-41220 | FICA                                | 3,255.91          | 4,137.74          | 5,059.00          | 5,459.00          |
| 101-45202-450-41225 | Medicare                            | 762.09            | 967.66            | 1,183.00          | 1,277.00          |
| 101-45202-450-41310 | Health Insurance                    | 22,548.89         | 30,132.71         | 31,609.00         | 32,559.00         |
| 101-45202-450-41312 | Er HSA Contribution                 | 1,804.98          | 2,183.79          | 2,280.00          | 2,280.00          |
| 101-45202-450-41330 | Life Insurance                      | 20.79             | 24.83             | 42.00             | 42.00             |
| 101-45202-450-41340 | Disability Insurance                | 77.96             | 98.12             | 130.00            | 130.00            |
| 101-45202-450-41510 | Workers Compensation Insurance      | 3,353.00          | 3,693.00          | 3,668.00          | 4,239.00          |
|                     | <b>Personnel Services</b>           | <b>97,534.47</b>  | <b>123,705.32</b> | <b>131,692.00</b> | <b>140,644.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-45202-450-42110 | Supplies                            | 3,636.59          | 13,595.95         | 31,000.00         | 16,000.00         |
| 101-45202-450-42120 | Motor Fuels                         | 7,069.18          | 3,867.62          | 7,000.00          | 6,000.00          |
| 101-45202-450-42130 | Lubricants & Additives              | 0.00              | 136.94            | 400.00            | 400.00            |
| 101-45202-450-42170 | Safety Equipment                    | 535.69            | 1,396.65          | 1,100.00          | 1,100.00          |
| 101-45202-450-42210 | VehicleEquipment Parts              | 319.39            | 2,620.33          | 1,750.00          | 1,750.00          |
| 101-45202-450-42410 | Minor Equipment & Tools             | 3,174.90          | 3,000.91          | 5,500.00          | 3,000.00          |
|                     | <b>Supplies</b>                     | <b>14,735.75</b>  | <b>24,618.40</b>  | <b>46,750.00</b>  | <b>28,250.00</b>  |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-45202-450-43090 | Expert & Professional Services      | 59,720.45         | 145,916.85        | 55,000.00         | 55,000.00         |
| 101-45202-450-43140 | Training & Education                | 2,117.90          | 1,561.94          | 2,155.00          | 2,000.00          |
| 101-45202-450-43210 | Telephone & Internet                | 0.00              | 126.00            | 216.00            | 324.00            |
| 101-45202-450-43310 | Travel Expense                      | 232.13            | 0.00              | 500.00            | 500.00            |
| 101-45202-450-43610 | Insurance & Bonds                   | 970.70            | 1,097.90          | 1,220.00          | 1,220.00          |
| 101-45202-450-44040 | VehicleEquip RepairsSoftware        | 253.20            | 15,000.09         | 12,500.00         | 1,500.00          |
| 101-45202-450-44330 | Dues & Subscriptions                | 0.00              | 0.00              | 0.00              | 175.00            |
| 101-45202-450-44390 | Taxes & Licenses                    | 278.56            | 0.00              | 250.00            | 250.00            |
|                     | <b>Other Services &amp; Charges</b> | <b>63,572.94</b>  | <b>163,702.78</b> | <b>71,841.00</b>  | <b>60,969.00</b>  |
| 45202               | <b>Forestry</b>                     | <b>175,843.16</b> | <b>312,026.50</b> | <b>250,283.00</b> | <b>229,863.00</b> |

|                      |                                                                                 |
|----------------------|---------------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Culture and Recreation<br><b>Department:</b> 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.

### **2025 Budget Goals and Significant Changes:**

- Transition to a new ILS software mid-2025, potential changes in SELCO fees associated with change
- Provide programming opportunities for tweens and teens
- Fund digital collections to meet demand of patrons
- Expand non-traditional collection offerings to meet the needs of the community

### **2026 Budget Issues:**

- Meeting demand for digital services due to increased usage
- Potential renovation of library space
- Maintaining outreach services that make the library more accessible to underserved communities

### **Performance Measures:**

|                                                      | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Collection Size (# Items)                            | 66,150         | 63,097         | 61,373         | 63,000         | 59,000         | 65,000            |
| Service Population                                   | 30,281         | 30,364         | 30,749         | 30,749         | 30,515         | 31,000            |
| Total Registered Borrowers                           | 12,021         | 11,297         | 10,508         | 9,950          | 10,150         | 11,000            |
| Annual Public Service Hours                          | 509            | 1,379          | 2,298          | 2,265          | 2,278          | 2,300             |
| Library Visits                                       | 42,660         | 95,466         | 123,539        | 135,000        | 130,000        | 145,000           |
| Total Circulation                                    | 96,669         | 116,738        | 149,457        | 152,000        | 154,850        | 160,000           |
| Adult Circulation                                    | 23.4%          | 26.2%          | 26.0%          | 26.0%          | 23.5%          | 22.0%             |
| Children Circulation                                 | 30.0%          | 36.3%          | 45.0%          | 45.0%          | 44.0%          | 44.0%             |
| Media Circulation ( <i>No Audience Designation</i> ) | 15.0%          | 15.6%          | 11.0%          | 11.0%          | 11.5%          | 11.0%             |
| Downloadable Circulation                             | 31.6%          | 21.9%          | 18.0%          | 18.0%          | 21.0%          | 23.0%             |
| Interlibrary Loans Sent (# Items)                    | 9,870          | 14,344         | 12,507         | 12,000         | 11,500         | 12,000            |
| Interlibrary Loans Received (# Items)                | 3,539          | 5,202          | 5,870          | 6,700          | 8,200          | 8,000             |
| Internet Use (# People)                              | 2,265          | 2,183          | 4,681          | 4,800          | 8,600          | 8,000             |
| Wireless Sessions                                    | 9,887          | 7,005          | 8,205          | 12,500         | 13,500         | 14,500            |
| Program Attendance (# People)                        | 3,792          | 6,353          | 10,552         | 11,995         | 12,500         | 13,000            |
| Adult Attendance                                     | 431            | 734            | 2,413          | 2,195          | 2,000          | 2,250             |
| Children Attendance                                  | 3,361          | 5,619          | 8,139          | 9,800          | 10,500         | 10,750            |

### **Staffing Levels:**

|                                    | 2020      | 2021      | 2022       | 2023       | 2024       | 2025       |
|------------------------------------|-----------|-----------|------------|------------|------------|------------|
| Library Director                   | 1         | 1         | 1          | 1          | 1          | 1          |
| Assistant Library Director/Manager | 1         | 1         | 0          | 0          | 0          | 0          |
| Librarians                         | 1         | 1         | 2          | 2          | 2          | 2          |
| Library Technician                 | 1         | 1         | 1          | 1          | 1          | 1          |
| Library Graphics Technician        | 1         | 0.5       | 0          | 0          | 0          | 0          |
| Library Assistant                  | 4.25      | 4         | 5          | 5          | 5          | 5          |
| Total                              | 9.25      | 8.5       | 9          | 9          | 9          | 9          |
| Part Time Employees                | \$ 38,513 | \$ 75,736 | \$ 112,556 | \$ 107,571 | \$ 145,000 | \$ 130,000 |

### **Expenditures by Use:**

| Expenditures       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Personnel Services | 724,404        | 711,872        | 741,950        | 829,304        | 976,573        | 989,113        | 12,540          | 1.28%       |
| Supplies           | 133,971        | 134,136        | 126,677        | 149,728        | 168,160        | 170,600        | 2,440           | 1.45%       |
| Other Svcs & Chgs  | 69,500         | 65,563         | 66,634         | 65,864         | 74,045         | 73,972         | (73)            | -0.10%      |
| Total              | \$927,875      | \$911,571      | \$935,261      | \$1,044,896    | \$1,218,778    | \$1,233,685    | \$14,907        | 1.22%       |



# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>45500</b>        | <b>Library</b>                      |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 101-45500-450-41010 | Full-time Employees                 | 420,846.12        | 464,913.34        | 544,513.00        | 581,776.00        |
| 101-45500-450-41030 | Part-time Employees                 | 112,556.11        | 107,571.04        | 145,000.00        | 130,000.00        |
| 101-45500-450-41110 | Separation Pay                      | 668.17            | 12,292.84         | 0.00              | 0.00              |
| 101-45500-450-41190 | Other Pay                           | 500.00            | 0.00              | 0.00              | 0.00              |
| 101-45500-450-41210 | PERA                                | 38,473.97         | 41,898.10         | 51,713.00         | 53,383.00         |
| 101-45500-450-41220 | FICA                                | 31,571.05         | 33,803.13         | 42,750.00         | 44,130.00         |
| 101-45500-450-41225 | Medicare                            | 7,383.44          | 7,905.68          | 9,998.00          | 10,321.00         |
| 101-45500-450-41310 | Health Insurance                    | 113,699.94        | 142,405.69        | 162,999.00        | 151,314.00        |
| 101-45500-450-41312 | Er HSA Contribution                 | 11,450.00         | 13,791.67         | 14,300.00         | 13,600.00         |
| 101-45500-450-41330 | Life Insurance                      | 175.44            | 185.76            | 301.00            | 301.00            |
| 101-45500-450-41340 | Disability Insurance                | 610.50            | 680.31            | 949.00            | 949.00            |
| 101-45500-450-41510 | Workers Compensation Insurance      | 4,016.00          | 3,856.00          | 4,050.00          | 3,339.00          |
|                     | <b>Personnel Services</b>           | <b>741,950.74</b> | <b>829,303.56</b> | <b>976,573.00</b> | <b>989,113.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 101-45500-450-42030 | DNU Printed Forms                   | 610.00            | 0.00              | 0.00              | 0.00              |
| 101-45500-450-42110 | Supplies                            | 10,522.24         | 15,529.97         | 19,700.00         | 19,700.00         |
| 101-45500-450-42190 | Books                               | 51,314.23         | 62,867.83         | 70,000.00         | 68,000.00         |
| 101-45500-450-42191 | Periodicals & Magazines             | 7,534.25          | 9,237.86          | 10,000.00         | 10,000.00         |
| 101-45500-450-42192 | Audio Visual                        | 29,753.60         | 30,561.49         | 40,500.00         | 51,000.00         |
| 101-45500-450-42193 | Hot Spots                           | 17,223.87         | 15,655.72         | 18,000.00         | 17,400.00         |
| 101-45500-450-42410 | Minor Equipment & Tools             | 5,210.36          | 8,475.46          | 2,500.00          | 4,500.00          |
| 101-45500-450-42420 | DNU Minor Comp EquipSoftware        | 4,508.10          | 7,400.04          | 0.00              | 0.00              |
|                     | <b>Supplies</b>                     | <b>126,676.65</b> | <b>149,728.37</b> | <b>160,700.00</b> | <b>170,600.00</b> |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 101-45500-450-43090 | Expert & Professional Services      | 1,693.89          | 2,141.66          | 3,500.00          | 4,500.00          |
| 101-45500-450-43130 | Special Programs                    | 6,489.66          | 8,853.15          | 7,500.00          | 8,000.00          |
| 101-45500-450-43140 | Training & Education                | 2,044.00          | 2,029.00          | 1,450.00          | 2,350.00          |
| 101-45500-450-43210 | Telephone & Internet                | 572.80            | 671.24            | 660.00            | 720.00            |
| 101-45500-450-43220 | Postage                             | 131.84            | 405.81            | 400.00            | 350.00            |
| 101-45500-450-43310 | Travel Expense                      | 5,084.92          | 4,344.43          | 6,500.00          | 6,360.00          |
| 101-45500-450-43430 | Advertising - Other                 | 467.80            | 3,750.93          | 1,800.00          | 2,000.00          |
| 101-45500-450-43610 | Insurance & Bonds                   | 3,672.10          | 4,087.90          | 4,385.00          | 4,385.00          |
| 101-45500-450-44040 | Library SelcoSoftware               | 41,743.48         | 29,581.35         | 51,160.00         | 40,760.00         |

|                     | Description                         | 2022 Actual       | 2023 Actual         | 2024 Adopted        | 2025 Requested      |
|---------------------|-------------------------------------|-------------------|---------------------|---------------------|---------------------|
| 101-45500-450-44160 | Rents & Leases                      | 3,987.78          | 4,861.20            | 3,160.00            | 3,432.00            |
| 101-45500-450-44330 | Dues & Subscriptions                | 746.00            | 739.99              | 990.00              | 1,115.00            |
|                     | <b>Other Services &amp; Charges</b> | <b>66,634.27</b>  | <b>61,466.66</b>    | <b>81,505.00</b>    | <b>73,972.00</b>    |
|                     | <b>Capital OutlayDepreciation</b>   |                   |                     |                     |                     |
| 101-45500-450-45700 | Office Equipment & Furniture        | 0.00              | 4,397.00            | 0.00                | 0.00                |
|                     | <b>Capital OutlayDepreciation</b>   | <b>0.00</b>       | <b>4,397.00</b>     | <b>0.00</b>         | <b>0.00</b>         |
| <b>45500</b>        | <b>Library</b>                      | <b>935,261.66</b> | <b>1,044,895.59</b> | <b>1,218,778.00</b> | <b>1,233,685.00</b> |

|                      |                                                                                             |
|----------------------|---------------------------------------------------------------------------------------------|
| <b>Fund:</b> General | <b>Function:</b> Economic Development<br><b>Department:</b> 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.

#### **2025 Goals and Significant Changes:**

- Continue pursuing acquisition of parcels for public purpose (blight and/or housing)
- 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

#### **2026 Budget Issues:**

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

#### **Performance Measures:**

|                                               | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Final | 2025<br>Projected |
|-----------------------------------------------|----------------|----------------|----------------|----------------|---------------|-------------------|
| Property Acquisitions - including forfeitures | -              | 13             | 4              | 5              | 3             | 3                 |
| Properties Returned to Tax Base               | na             | na             | 3              | 7              | 1             | 5                 |

#### **Expenditures by Use:**

| Expenditures         | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Other Svcs & Charges | \$ 50,256      | \$ 72,834      | \$ 60,549      | \$ 44,764      | \$ 2,050       | \$ 2,050       | \$ -            | 0.00%       |

# General Ledger 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual      | 2023 Actual      | 2024 Adopted    | 2025 Requested  |
|---------------------|-------------------------------------|------------------|------------------|-----------------|-----------------|
| <b>46305</b>        | <b>City PropSale or Devt</b>        |                  |                  |                 |                 |
|                     | <b>Supplies</b>                     |                  |                  |                 |                 |
| 101-46305-101-42110 | Supplies                            | 402.74           | 262.13           | 0.00            | 0.00            |
|                     | <b>Supplies</b>                     | <b>402.74</b>    | <b>262.13</b>    | <b>0.00</b>     | <b>0.00</b>     |
|                     | <b>Other Services &amp; Charges</b> |                  |                  |                 |                 |
| 101-46305-100-43610 | DNU Other Svcs & Charges            | 4,537.20         | 2,449.90         | 0.00            | 0.00            |
| 101-46305-100-43810 | DNU Electric Utilities              | 975.00           | 505.16           | 0.00            | 0.00            |
| 101-46305-100-43830 | DNU Gas Utilities                   | 1,607.58         | 1,665.06         | 0.00            | 0.00            |
| 101-46305-100-44010 | DNU Bldg Maint                      | 868.76           | 228.90           | 0.00            | 0.00            |
| 101-46305-100-44390 | DNU Taxes & Licenses                | 482.00           | 394.00           | 0.00            | 0.00            |
| 101-46305-101-43090 | Expert & Professional Services      | 918.26           | 72.00            | 0.00            | 0.00            |
| 101-46305-101-43210 | Telephone & Internet                | 4,552.86         | 4,502.56         | 0.00            | 0.00            |
| 101-46305-101-43610 | Insurance & Bonds                   | 759.60           | 411.20           | 0.00            | 0.00            |
| 101-46305-101-43810 | Electric Utilities                  | 4,678.03         | 5,133.98         | 0.00            | 0.00            |
| 101-46305-101-43830 | Gas Utilities                       | 4,831.20         | 4,366.42         | 0.00            | 0.00            |
| 101-46305-101-44010 | Building Maintenance                | 10,742.41        | 4,903.76         | 0.00            | 0.00            |
| 101-46305-101-44160 | Rents & Leases                      | 4,456.02         | 4,580.18         | 0.00            | 0.00            |
| 101-46305-101-44390 | Taxes & Licenses                    | 3,808.00         | 3,936.00         | 0.00            | 0.00            |
| 101-46305-104-43510 | Legal Notices & Recording           | 151.48           | 0.00             | 0.00            | 0.00            |
| 101-46305-104-43810 | Electric Utilities                  | 439.12           | 325.80           | 0.00            | 0.00            |
| 101-46305-104-44010 | Building Maintenance                | 0.00             | 0.00             | 1,000.00        | 1,000.00        |
| 101-46305-105-43610 | Insurance & Bonds                   | 436.00           | 495.50           | 550.00          | 550.00          |
| 101-46305-105-43810 | Electric Utilities                  | 0.00             | 0.00             | 0.00            | 0.00            |
| 101-46305-105-43830 | Gas Utilities                       | 0.00             | 0.00             | 0.00            | 0.00            |
| 101-46305-106-44010 | Building Maintenance                | 275.06           | 21.86            | 500.00          | 500.00          |
| 101-46305-110-43090 | Expert & Professional Services      | 1,574.10         | 1,377.00         | 0.00            | 0.00            |
| 101-46305-110-43840 | Refuse Disposal                     | 0.00             | 0.00             | 0.00            | 0.00            |
| 101-46305-110-44390 | Taxes & Licenses                    | 11,590.00        | 8,764.15         | 0.00            | 0.00            |
| 101-46305-410-44010 | Building Maintenance                | 0.00             | 0.00             | 0.00            | 0.00            |
| 101-46305-410-44390 | Taxes & Licenses                    | 964.00           | 368.40           | 0.00            | 0.00            |
| 101-46305-460-43090 | Expert & Professional Services      | 1,500.00         | 0.00             | 0.00            | 0.00            |
|                     | <b>Other Services &amp; Charges</b> | <b>60,146.68</b> | <b>44,501.83</b> | <b>2,050.00</b> | <b>2,050.00</b> |
| <b>46305</b>        | <b>City PropSale or Devt</b>        | <b>60,549.42</b> | <b>44,763.96</b> | <b>2,050.00</b> | <b>2,050.00</b> |

**Fund:** General**Function:** Economic Development**Department:** Economic Developmt 101-46520**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.

**2025 Goals and Significant Changes:**

- Update Cooridor Grant and Broadway Ridge Grant for clarity between property and projects
- Work on housing incentives and intitatives to fill housing gap in community
- 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

**2026 Budget Issues:**

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

**Performance Measures:**

|                                       | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Final | 2025<br>Projected |
|---------------------------------------|----------------|----------------|----------------|----------------|---------------|-------------------|
| Tax Abatements managed yearly         | 5              | 5              | 5              | 5              | 5             | 5                 |
| Residential Abatements managed yearly | 30             | 38             | 40             | 41             | 43            | 43                |
| New/amended TIF Districts             | 1              | -              | 1              | 3              | 3             | 3                 |
| TIF Districts managed yearly          | 9              | 10             | 11             | 11             | 12            | 15                |

**Expenditures by Use:**

| Expenditures      | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Other Svcs & Chgs | 63,619         | 100,093        | 98,582         | 115,192        | 159,500        | 125,200        | (34,300)        | -21.50%     |

General Ledger  
2025 BUDGET REPORT



|                     | Description                         | 2022 Actual      | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|------------------|-------------------|-------------------|-------------------|
| <b>46520</b>        | <b>Economic Development</b>         |                  |                   |                   |                   |
|                     | <b>Other Services &amp; Charges</b> |                  |                   |                   |                   |
| 101-46520-462-43040 | Legal Services                      | 1,508.00         | 0.00              | 5,000.00          | 0.00              |
| 101-46520-462-43090 | Expert & Professional Services      | 130.00           | 0.00              | 10,000.00         | 1,000.00          |
| 101-46520-462-43510 | Legal Notices & Recording           | 1,170.71         | 581.32            | 1,500.00          | 1,000.00          |
| 101-46520-462-44330 | Dues & Subscriptions                | 6,416.00         | 6,666.00          | 6,500.00          | 6,500.00          |
| 101-46520-462-44370 | Miscellaneous Charges               | 28,500.00        | 28,500.00         | 28,500.00         | 28,500.00         |
| 101-46520-462-44390 | Taxes & Licenses                    | 2,818.00         | 138.00            | 20,000.00         | 500.00            |
| 101-46520-462-44940 | Tax Abatement Payment               | 58,039.22        | 79,306.78         | 88,000.00         | 87,700.00         |
|                     | <b>Other Services &amp; Charges</b> | <b>98,581.93</b> | <b>115,192.10</b> | <b>159,500.00</b> | <b>125,200.00</b> |
| <b>46520</b>        | <b>Economic Development</b>         | <b>98,581.93</b> | <b>115,192.10</b> | <b>159,500.00</b> | <b>125,200.00</b> |

## 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.

### 2025 Budget Goals and Significant Changes:

- Evaluate management agreement with YMCA for management of Senior Center
- Complete Senior Center assessment including location
- Restructure current programs and perhaps memberships within the Senior Center

### 2026 Budget Issues:

- Develop plan for replacing equipment

### Performance Measures:

|         | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual | 2025<br>Projected |
|---------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Members | 229            | 0              | 271            | 350            | 288            | 350               |

### Staffing Levels:

|                          | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--------------------------|------|------|------|------|------|------|
| Activity Center Director | 0.73 | -    | -    | -    | -    | -    |
| Recreation Supervisor    | -    | 0.20 | -    | -    | -    | -    |
| Total                    | 0.73 | 0.20 | 0.00 | 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:

|                      | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Revenues             |                |                |                |                |                |                |                 |             |
| Other Revenue        | 16,757         | 6,986          | -              | -              | -              | -              | -               | N/A         |
| Transfers            | 85,000         | 60,000         | 60,000         | 60,000         | 60,000         | 60,000         | -               | 0.00%       |
| Total                | 101,757        | 66,986         | 60,000         | 60,000         | 60,000         | 60,000         | -               | 0.00%       |
| Expenditures         |                |                |                |                |                |                |                 |             |
| Personnel Services   | 22,940         | 5,374          | -              | -              | -              | -              | -               | N/A         |
| Supplies             | 1,084          | 1,976          | -              | -              | -              | -              | -               | N/A         |
| Other Svcs & Chgs    | 50,674         | 75,036         | 109,665        | 107,862        | 103,340        | 104,760        | 1,420           | 1.37%       |
| Total                | 74,698         | 82,386         | 109,665        | 107,862        | 103,340        | 104,760        | 1,420           | 1.37%       |
| Revenue over (under) | 27,059         | (15,400)       | (49,665)       | (47,862)       | (43,340)       | (44,760)       | (1,420)         | 3.28%       |

General Ledger  
2025 BUDGET REPORT



|                     | Description                   | 2022 Actual      | 2023 Actual     | 2024 Adopted | 2025 Requested |
|---------------------|-------------------------------|------------------|-----------------|--------------|----------------|
| <b>210</b>          | <b>Senior Center</b>          |                  |                 |              |                |
| <b>00000</b>        | <b>Non-Departmental</b>       |                  |                 |              |                |
|                     | <b>Charges for Services</b>   |                  |                 |              |                |
| 210-00000-450-34710 | Membership Fees               | 5,085.00         | 60.00           | 0.00         | 0.00           |
|                     | <b>Charges for Services</b>   | <b>5,085.00</b>  | <b>60.00</b>    | <b>0.00</b>  | <b>0.00</b>    |
|                     | <b>Miscellaneous Revenue</b>  |                  |                 |              |                |
| 210-00000-450-36210 | Investment Earnings           | 1,343.00         | 1,756.00        | 0.00         | 0.00           |
| 210-00000-450-36211 | Interest on Investments - MVA | -6,228.00        | 1,498.00        | 0.00         | 0.00           |
| 210-00000-450-36230 | Contributions & Donations     | 0.00             | 0.00            | 0.00         | 0.00           |
|                     | <b>Miscellaneous Revenue</b>  | <b>-4,885.00</b> | <b>3,254.00</b> | <b>0.00</b>  | <b>0.00</b>    |
| <b>00000</b>        | <b>Non-Departmental</b>       | <b>200.00</b>    | <b>3,314.00</b> | <b>0.00</b>  | <b>0.00</b>    |



General Ledger  
2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>45186</b>        | <b>Senior Citizen Center</b>        |                   |                   |                   |                   |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 210-45186-450-43070 | Management Services                 | 0.00              | 50,100.00         | 50,100.00         | 50,100.00         |
| 210-45186-450-43090 | Expert & Professional Services      | 30,000.00         | 142.25            | 350.00            | 350.00            |
| 210-45186-450-43135 | Senior Center Trips                 | 13,991.08         | 0.00              | 0.00              | 0.00              |
| 210-45186-450-43210 | Telephone & Internet                | 2,512.50          | 0.00              | 780.00            | 0.00              |
| 210-45186-450-43610 | Insurance & Bonds                   | 488.50            | 551.40            | 610.00            | 1,610.00          |
| 210-45186-450-43810 | Electric Utilities                  | 5,100.28          | 383.60            | 0.00              | 0.00              |
| 210-45186-450-43830 | Gas Utilities                       | 3,060.63          | 319.04            | 0.00              | 0.00              |
| 210-45186-450-43840 | Refuse Disposal                     | 1,282.84          | 646.23            | 0.00              | 0.00              |
| 210-45186-450-44010 | Building Maintenance                | 4,041.49          | 7,719.77          | 3,500.00          | 3,500.00          |
| 210-45186-450-44160 | Rents & Leases                      | 40,800.00         | 48,000.00         | 48,000.00         | 49,200.00         |
|                     | <b>Other Services &amp; Charges</b> | <b>101,277.32</b> | <b>107,862.29</b> | <b>103,340.00</b> | <b>104,760.00</b> |
|                     | <b>Capital OutlayDepreciation</b>   |                   |                   |                   |                   |
| 210-45186-450-45400 | Machinery & Equipment               | 8,388.00          | 0.00              | 0.00              | 0.00              |
|                     | <b>Capital OutlayDepreciation</b>   | <b>8,388.00</b>   | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       |
|                     | <b>Other Sources</b>                |                   |                   |                   |                   |
| 210-45186-450-39200 | Transfer from GF                    | 60,000.00         | 60,000.00         | 60,000.00         | 60,000.00         |
|                     | <b>Other Sources</b>                | <b>60,000.00</b>  | <b>60,000.00</b>  | <b>60,000.00</b>  | <b>60,000.00</b>  |
| <b>45186</b>        | <b>Senior Citizen Center</b>        | <b>-49,665.32</b> | <b>-47,862.29</b> | <b>-43,340.00</b> | <b>-44,760.00</b> |

## 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.

### 2025 Budget Goals and Significant Changes:

- AWOS Replacement
- Tractor replacement
- Hangar repairs. Electrical and lighting updates

### 2026 Budget Issues:

- Implement Airport Master Plan
- Future hangar planning

### Revenues and Expenditures:

|                                      | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Revenue                              |                |                |                |                |                |                |                 |             |
| Intergovernmental                    | 370,458        | (23,685)       | 597,384        | 106,680        | 61,000         | 61,000         | -               | 0.00%       |
| Miscellaneous                        | 42,026         | 40,448         | 34,604         | 53,961         | 42,000         | 42,000         | -               | 0.00%       |
| Transfers In                         | 75,000         | 75,000         | 75,000         | 75,000         | 75,000         | 75,000         | -               | 0.00%       |
| Total                                | 487,484        | 91,763         | 706,987        | 235,641        | 178,000        | 178,000        | -               | 0.00%       |
| Expenditures                         |                |                |                |                |                |                |                 |             |
| Supplies                             | 8,600          | 10,069         | 4,042          | 4,149          | 8,600          | 8,600          | -               | 0.00%       |
| Other Svcs & Chgs                    | 109,953        | 110,474        | 118,455        | 135,695        | 139,080        | 147,300        | 8,220           | 5.91%       |
| Capital Outlay                       | 132,659        | 142,890        | 587,968        | 112,209        | -              | -              | -               | 0.00%       |
| Total                                | 251,212        | 263,433        | 710,465        | 252,053        | 147,680        | 155,900        | 8,220           | 5.57%       |
| Revenue over (under)<br>expenditures | 236,272        | (171,670)      | (3,477)        | (16,413)       | 30,320         | 22,100         | (8,220)         | -27.11%     |

General Ledger  
2025 BUDGET REPORT



|                     | Description                                                       | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 225<br>00000        | <b>Airport<br/>Non-Departmental<br/>Intergovernmental Revenue</b> |                   |                   |                   |                   |
| 225-00000-430-33160 | Federal Grants                                                    | 407,316.90        | 0.00              | 0.00              | 0.00              |
| 225-00000-430-33422 | Other State Grants & Aids                                         | 190,066.95        | 106,679.96        | 61,000.00         | 61,000.00         |
|                     | <b>Intergovernmental Revenue</b>                                  | <b>597,383.85</b> | <b>106,679.96</b> | <b>61,000.00</b>  | <b>61,000.00</b>  |
|                     | <b>Miscellaneous Revenue</b>                                      |                   |                   |                   |                   |
| 225-00000-430-36200 | Other Miscellaneous Revenue                                       | 61.05             | 192.00            | 0.00              | 0.00              |
| 225-00000-430-36210 | Interest on Investments                                           | 1,506.00          | 4,487.00          | 0.00              | 0.00              |
| 225-00000-430-36211 | Investment - MVAs                                                 | -10,778.00        | 2,654.00          | 0.00              | 0.00              |
| 225-00000-430-36220 | Rents                                                             | 43,814.56         | 46,627.56         | 42,000.00         | 42,000.00         |
|                     | <b>Miscellaneous Revenue</b>                                      | <b>34,603.61</b>  | <b>53,960.56</b>  | <b>42,000.00</b>  | <b>42,000.00</b>  |
|                     | <b>Other Sources</b>                                              |                   |                   |                   |                   |
| 225-00000-430-39200 | Transfer In                                                       | 75,000.00         | 75,000.00         | 75,000.00         | 75,000.00         |
|                     | <b>Other Sources</b>                                              | <b>75,000.00</b>  | <b>75,000.00</b>  | <b>75,000.00</b>  | <b>75,000.00</b>  |
| 00000               | <b>Non-Departmental</b>                                           | <b>706,987.46</b> | <b>235,640.52</b> | <b>178,000.00</b> | <b>178,000.00</b> |

# General Ledger 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>49810</b>        | <b>Airport</b>                      |                   |                   |                   |                   |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 225-49810-430-42110 | Supplies                            | 2,004.94          | 2,554.94          | 5,000.00          | 5,000.00          |
| 225-49810-430-42170 | Safety Equipment                    | 304.50            | 451.75            | 0.00              | 0.00              |
| 225-49810-430-42210 | VehicleEquipment Parts              | 1,732.59          | 276.11            | 2,000.00          | 2,000.00          |
| 225-49810-430-42230 | Building Repair Supplies            | 0.00              | 866.21            | 1,000.00          | 1,000.00          |
| 225-49810-430-42410 | Minor Equipment & Tools             | 0.00              | 0.00              | 600.00            | 600.00            |
|                     | <b>Supplies</b>                     | <b>4,042.03</b>   | <b>4,149.01</b>   | <b>8,600.00</b>   | <b>8,600.00</b>   |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 225-49810-430-43090 | Expert & Professional Services      | 26,400.00         | 26,400.00         | 30,000.00         | 30,000.00         |
| 225-49810-430-43210 | Telephone & Internet                | 1,633.03          | 1,605.38          | 1,680.00          | 1,620.00          |
| 225-49810-430-43510 | Legal Notices & Recording           | 131.54            | 562.01            | 0.00              | 0.00              |
| 225-49810-430-43610 | Insurance & Bonds                   | 18,154.30         | 20,235.60         | 21,700.00         | 24,700.00         |
| 225-49810-430-43810 | Electric Utilities                  | 24,664.32         | 24,556.75         | 26,000.00         | 26,000.00         |
| 225-49810-430-43830 | Gas Utilities                       | 16,519.73         | 14,415.52         | 16,500.00         | 16,500.00         |
| 225-49810-430-44010 | Building Maintenance                | 17,954.88         | 24,703.16         | 28,800.00         | 34,080.00         |
| 225-49810-430-44040 | VehicleEquip RepairsSoftware        | 12,198.08         | 15,308.87         | 12,000.00         | 12,000.00         |
| 225-49810-430-44160 | Rents & Leases                      | 0.00              | 0.00              | 1,000.00          | 1,000.00          |
| 225-49810-430-44330 | Dues & Subscriptions                | 550.00            | 550.00            | 1,200.00          | 1,200.00          |
| 225-49810-430-44390 | Taxes & Licenses                    | 249.00            | 35.00             | 200.00            | 200.00            |
|                     | <b>Other Services &amp; Charges</b> | <b>118,454.88</b> | <b>128,372.29</b> | <b>139,080.00</b> | <b>147,300.00</b> |
| <b>49810</b>        | <b>Airport</b>                      | <b>122,496.91</b> | <b>132,521.30</b> | <b>147,680.00</b> | <b>155,900.00</b> |

## 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.

### 2025 Budget Goals and Significant Changes:

- Implement lead service line replacement program

### 2026 Budget Issues:

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

### Staffing Levels:

|                                 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---------------------------------|------|------|------|------|------|------|
| Assistant Public Works Director | 0.25 | 0.30 | 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 | 8.63 | 8.63 | 8.63 | 8.63 | 8.63 |

### Revenues and Expenditures - Budget does not include CIP or depreciation

|                           | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| <b>Revenues</b>           |                |                |                |                |                |                |                 |             |
| Charges for Services      | 3,530,317      | 3,768,680      | 3,875,800      | 4,082,923      | 3,977,000      | 4,175,000      | 198,000         | 4.98%       |
| Other                     | 110,264        | 82,629         | 48,651         | 255,450        | 40,000         | 191,500        | 151,500         | 0.00%       |
| Total                     | 3,640,581      | 3,851,309      | 3,924,451      | 4,338,373      | 4,017,000      | 4,366,500      | 349,500         | 8.70%       |
| <b>Expenditures</b>       |                |                |                |                |                |                |                 |             |
| <b>Water Pumping</b>      |                |                |                |                |                |                |                 |             |
| Supplies                  | 48,548         | 78,253         | 109,701        | 130,925        | 114,100        | 146,100        | 32,000          | 28.05%      |
| Other Svcs & Chgs         | 204,663        | 214,827        | 198,940        | 286,920        | 224,035        | 224,640        | 605             | 0.27%       |
| Total                     | 253,211        | 293,080        | 308,641        | 417,845        | 338,135        | 370,740        | 32,605          | 9.64%       |
| <b>Water Distribution</b> |                |                |                |                |                |                |                 |             |
| Personnel Services        | 679,532        | 700,029        | 819,140        | 763,918        | 837,489        | 903,828        | 66,339          | 7.92%       |
| Supplies                  | 278,050        | 294,982        | 251,355        | 317,035        | 291,300        | 301,950        | 10,650          | 3.66%       |
| Other Svcs & Chgs         | 80,525         | 90,183         | 88,328         | 116,405        | 143,725        | 115,156        | (28,569)        | -19.88%     |
| Total                     | 1,038,107      | 1,085,194      | 1,158,823      | 1,197,357      | 1,272,514      | 1,320,934      | 48,420          | 3.81%       |
| <b>Total Expenses</b>     | 1,291,318      | 1,378,274      | 1,467,464      | 1,615,202      | 1,610,649      | 1,691,674      | 81,025          | 5.03%       |
| <b>Transfers</b>          |                |                |                |                |                |                |                 |             |
| Overhead                  | 671,250        | 690,000        | 735,000        | 803,911        | 850,000        | 935,000        | 85,000          | 10.00%      |
| PILOT                     | 137,000        | 154,000        | 162,000        | 200,000        | 220,000        | 240,000        | 20,000          | 9.09%       |
| Central Garage            | 110,000        | 110,000        | 110,000        | 120,000        | 150,000        | 150,000        | -               | 0.00%       |
| Total                     | 918,250        | 954,000        | 1,007,000      | 1,123,911      | 1,220,000      | 1,325,000      | 105,000         | 8.61%       |
| <b>Other Expenditures</b> |                |                |                |                |                |                |                 |             |
| Capital projects          | (43,559)       |                |                | (132,704)      | -              | -              | -               | 0.00%       |
| Depreciation              | (365,073)      | (411,531)      | (428,092)      | (427,626)      | -              | (600,000)      | (600,000)       | 0.00%       |
| Debt Service              | (66,105)       | (75,248)       | (194,290)      | (203,201)      | (227,000)      | (276,000)      | (49,000)        | 21.59%      |
| Total                     | (474,737)      | (486,779)      | (622,382)      | (763,532)      | (227,000)      | (876,000)      | (649,000)       | 285.90%     |
| <b>Total Water Fund</b>   | 956,276        | 1,032,256      | 827,605        | 835,728        | 959,351        | 473,826        | (485,525)       | -50.61%     |

General Ledger  
2025 BUDGET REPORT



|                     | Description                      | 2022 Actual         | 2023 Actual         | 2024 Adopted        | 2025 Requested      |
|---------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>601</b>          | <b>Water</b>                     |                     |                     |                     |                     |
| <b>00000</b>        | <b>Non-Departmental</b>          |                     |                     |                     |                     |
|                     | <b>Intergovernmental Revenue</b> |                     |                     |                     |                     |
| 601-00000-000-33160 | Federal Grants                   | 0.00                | 0.00                | 0.00                | 0.00                |
| 601-00000-000-33422 | Other State Grants               | 0.00                | 0.00                | 0.00                | 0.00                |
| 601-00000-000-33427 | State Grant - PFA                | 206.13              | 0.00                | 0.00                | 0.00                |
|                     | <b>Intergovernmental Revenue</b> | <b>206.13</b>       | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         |
|                     | <b>Charges for Services</b>      |                     |                     |                     |                     |
| 601-00000-000-37110 | Water Charges                    | 3,806,829.29        | 4,008,732.69        | 3,911,000.00        | 4,100,000.00        |
| 601-00000-000-37150 | Connection Reconnection Fees     | 11,610.00           | 15,835.00           | 12,000.00           | 15,000.00           |
| 601-00000-000-37160 | Penalties                        | 24,284.68           | 23,425.38           | 22,000.00           | 25,000.00           |
| 601-00000-000-37170 | Other Water Charges              | 15,560.93           | 18,335.43           | 15,000.00           | 18,000.00           |
| 601-00000-000-37180 | Meter Sales                      | 14,765.00           | 13,170.00           | 12,000.00           | 14,000.00           |
| 601-00000-000-37190 | Water Access Charges             | 2,750.00            | 3,424.00            | 5,000.00            | 3,000.00            |
|                     | <b>Charges for Services</b>      | <b>3,875,799.90</b> | <b>4,082,922.50</b> | <b>3,977,000.00</b> | <b>4,175,000.00</b> |
|                     | <b>Miscellaneous Revenue</b>     |                     |                     |                     |                     |
| 601-00000-000-33439 | PERA Pension - GASB 68           | 0.00                | 0.00                | 0.00                | 0.00                |
| 601-00000-000-36101 | Special Assessments - County     | 39,975.98           | 35,345.48           | 0.00                | 0.00                |
| 601-00000-000-36102 | PenaltiesInterest-Spec Assmts    | 236.89              | 27.45               | 0.00                | 0.00                |
| 601-00000-000-36105 | Special Assessments              | -46,445.82          | -56,567.86          | 0.00                | 0.00                |
| 601-00000-000-36200 | Other Miscellaneous Revenue      | 1,422.48            | 1,410.00            | 0.00                | 1,500.00            |
| 601-00000-000-36210 | Interest on Investments          | 77,054.82           | 146,165.72          | 0.00                | 150,000.00          |
| 601-00000-000-36211 | Investment - MVAs                | -61,366.00          | 89,399.00           | 0.00                | 0.00                |
| 601-00000-000-36220 | Rents                            | 37,566.34           | 39,670.47           | 40,000.00           | 40,000.00           |
| 601-00000-000-36285 | Capital Contributions            | 0.00                | 0.00                | 0.00                | 0.00                |
|                     | <b>Miscellaneous Revenue</b>     | <b>48,444.69</b>    | <b>255,450.26</b>   | <b>40,000.00</b>    | <b>191,500.00</b>   |
|                     | <b>Other Sources</b>             |                     |                     |                     |                     |
| 601-00000-000-36106 | Spec Assmts-Prepays Interest     | 0.00                | 0.00                | 0.00                | 0.00                |
| 601-00000-000-39320 | Bond Premium                     | 0.00                | 0.00                | 0.00                | 0.00                |
|                     | <b>Other Sources</b>             | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         |
| <b>00000</b>        | <b>Non-Departmental</b>          | <b>3,924,450.72</b> | <b>4,338,372.76</b> | <b>4,017,000.00</b> | <b>4,366,500.00</b> |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>49410</b>        | <b>Water Pumping</b>                |                   |                   |                   |                   |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 601-49410-000-42110 | Supplies                            | 7,989.26          | 4,456.97          | 10,000.00         | 10,000.00         |
| 601-49410-000-42120 | Motor Fuels                         | 6,801.09          | 3,566.96          | 4,100.00          | 4,100.00          |
| 601-49410-000-42130 | Lubricants & Additives              | 0.00              | 18.79             | 500.00            | 500.00            |
| 601-49410-000-42160 | Chemicals & Chemical Products       | 84,544.67         | 118,275.39        | 93,000.00         | 125,000.00        |
| 601-49410-000-42170 | Safety Equipment                    | 0.00              | 0.00              | 0.00              | 0.00              |
| 601-49410-000-42210 | VehicleEquipment Parts              | 5,790.86          | 3,794.06          | 5,000.00          | 5,000.00          |
| 601-49410-000-42220 | Tires                               | 0.00              | 0.00              | 0.00              | 0.00              |
| 601-49410-000-42230 | Building Repair Supplies            | 337.44            | 451.71            | 500.00            | 500.00            |
| 601-49410-000-42410 | Minor Equipment & Tools             | 4,237.78          | 360.91            | 1,000.00          | 1,000.00          |
|                     | <b>Supplies</b>                     | <b>109,701.10</b> | <b>130,924.79</b> | <b>114,100.00</b> | <b>146,100.00</b> |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 601-49410-000-43030 | Engineering Fees                    | 0.00              | 0.00              | 0.00              | 0.00              |
| 601-49410-000-43090 | Expert & Professional Services      | 3,428.53          | 15,898.32         | 12,000.00         | 12,000.00         |
| 601-49410-000-43140 | Training & Education                | 932.00            | 1,307.00          | 1,200.00          | 1,200.00          |
| 601-49410-000-43210 | Telephone & Internet                | 0.00              | 0.00              | 0.00              | 0.00              |
| 601-49410-000-43220 | Postage                             | 67.87             | 0.00              | 200.00            | 200.00            |
| 601-49410-000-43310 | Travel Expense                      | 1,400.24          | 2,278.59          | 1,850.00          | 1,850.00          |
| 601-49410-000-43510 | Legal Notices & Recording           | 352.71            | 119.32            | 500.00            | 500.00            |
| 601-49410-000-43610 | Insurance & Bonds                   | 6,262.10          | 6,961.00          | 7,440.00          | 8,940.00          |
| 601-49410-000-43810 | Electric Utilities                  | 141,184.88        | 147,658.02        | 150,000.00        | 150,000.00        |
| 601-49410-000-43820 | Water Utilities                     | 9,819.38          | 8,320.33          | 11,000.00         | 11,000.00         |
| 601-49410-000-43830 | Gas Utilities                       | 12,670.82         | 12,636.66         | 14,000.00         | 14,000.00         |
| 601-49410-000-44010 | Building Maintenance                | 328.23            | 7,680.69          | 5,000.00          | 5,000.00          |
| 601-49410-000-44040 | VehicleEquip RepairsSoftware        | 6,721.60          | 81,997.88         | 15,600.00         | 15,600.00         |
| 601-49410-000-44330 | Dues & Subscriptions                | 4,446.00          | 1,042.00          | 4,045.00          | 3,150.00          |
| 601-49410-000-44370 | Miscellaneous Charges               | 10,200.00         | 0.00              | 0.00              | 0.00              |
| 601-49410-000-44390 | Taxes & Licenses                    | 1,125.50          | 1,020.00          | 1,200.00          | 1,200.00          |
|                     | <b>Other Services &amp; Charges</b> | <b>198,939.86</b> | <b>286,919.81</b> | <b>224,035.00</b> | <b>224,640.00</b> |
|                     | <b>Capital OutlayDepreciation</b>   |                   |                   |                   |                   |
| 601-49410-000-45200 | Building & Improvements             | 0.00              | 0.00              | 0.00              | 0.00              |
| 601-49410-000-45400 | Machinery & Equipment               | 0.00              | 0.00              | 0.00              | 0.00              |
|                     | <b>Capital OutlayDepreciation</b>   | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>49430</b>        | <b>Water Distribution</b>           |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 601-49430-000-41010 | Full-time Employees                 | 505,501.20        | 507,494.54        | 574,745.00        | 612,516.00        |
| 601-49430-000-41020 | Overtime                            | 19,817.92         | 22,364.28         | 18,000.00         | 24,000.00         |
| 601-49430-000-41040 | Temporary Employees                 | 15,073.00         | 15,131.75         | 15,000.00         | 18,000.00         |
| 601-49430-000-41110 | Separation Pay                      | 1,185.83          | 3,514.67          | 0.00              | 0.00              |
| 601-49430-000-41190 | Other Pay                           | 500.00            | 500.00            | 0.00              | 0.00              |
| 601-49430-000-41195 | Comp AbsencesOPEB                   | -10,357.00        | 134.00            | 0.00              | 0.00              |
| 601-49430-000-41210 | PERA                                | 39,746.72         | 39,302.61         | 44,456.00         | 49,089.00         |
| 601-49430-000-41211 | Pension Expense                     | 57,458.00         | -8,470.00         | 0.00              | 0.00              |
| 601-49430-000-41220 | FICA                                | 31,368.23         | 31,139.72         | 37,680.00         | 40,580.00         |
| 601-49430-000-41225 | Medicare                            | 7,336.00          | 7,282.49          | 8,812.00          | 9,490.00          |
| 601-49430-000-41310 | Health Insurance                    | 113,961.96        | 113,466.27        | 108,285.00        | 121,029.00        |
| 601-49430-000-41312 | Er HSA Contribution                 | 13,995.32         | 12,957.33         | 10,787.00         | 11,987.00         |
| 601-49430-000-41330 | Life Insurance                      | 177.87            | 172.56            | 357.00            | 357.00            |
| 601-49430-000-41340 | Disability Insurance                | 690.82            | 697.06            | 1,246.00          | 1,246.00          |
| 601-49430-000-41510 | Workers Compensation Insurance      | 22,684.00         | 18,231.00         | 18,121.00         | 15,534.00         |
|                     | <b>Personnel Services</b>           | <b>819,139.87</b> | <b>763,918.28</b> | <b>837,489.00</b> | <b>903,828.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 601-49430-000-42030 | Statement PrintingPostage           | 15,215.88         | 0.00              | 0.00              | 38,400.00         |
| 601-49430-000-42110 | Supplies                            | 162,137.56        | 242,747.29        | 188,400.00        | 181,500.00        |
| 601-49430-000-42120 | Motor Fuels                         | 11,886.15         | 10,554.72         | 11,200.00         | 12,200.00         |
| 601-49430-000-42130 | Lubricants & Additives              | 0.00              | 37.70             | 0.00              | 150.00            |
| 601-49430-000-42170 | Safety Equipment                    | 2,794.44          | 3,810.60          | 6,200.00          | 6,200.00          |
| 601-49430-000-42180 | Uniforms                            | 3,080.29          | 0.00              | 0.00              | 0.00              |
| 601-49430-000-42210 | VehicleEquipment Parts              | 4,191.42          | 8,689.53          | 7,000.00          | 7,000.00          |
| 601-49430-000-42220 | Tires                               | 640.04            | 2,969.68          | 1,500.00          | 1,500.00          |
| 601-49430-000-42240 | Street Maintenance Materials        | 42,680.50         | 43,029.99         | 72,000.00         | 45,000.00         |
| 601-49430-000-42410 | Minor Equipment & Tools             | 8,728.72          | 5,195.09          | 5,000.00          | 10,000.00         |
|                     | <b>Supplies</b>                     | <b>251,355.00</b> | <b>317,034.60</b> | <b>291,300.00</b> | <b>301,950.00</b> |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 601-49430-000-43090 | Expert & Professional Services      | 12,631.80         | 17,079.52         | 35,000.00         | 35,500.00         |
| 601-49430-000-43140 | Training & Education                | 425.00            | 4,687.00          | 2,300.00          | 3,500.00          |
| 601-49430-000-43210 | Telephone & Internet                | 4,934.72          | 5,475.21          | 5,460.00          | 5,616.00          |
| 601-49430-000-43220 | Postage                             | 21,583.91         | 23,153.35         | 23,000.00         | 1,000.00          |



|                     | Description                         | 2022 Actual         | 2023 Actual         | 2024 Adopted        | 2025 Requested      |
|---------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 601-49430-000-43610 | Insurance & Bonds                   | 6,697.10            | 7,454.50            | 7,990.00            | 8,740.00            |
| 601-49430-000-44040 | VehicleEquip RepairsSoftware        | 7,989.60            | 3,890.67            | 13,775.00           | 5,000.00            |
| 601-49430-000-44160 | Rents & Leases                      | 0.00                | 2,400.00            | 500.00              | 2,500.00            |
| 601-49430-000-44325 | Credit Card & Bank Fees             | 33,798.61           | 36,049.69           | 39,000.00           | 39,000.00           |
| 601-49430-000-44330 | Dues & Subscriptions                | 36.66               | 16,088.66           | 16,500.00           | 14,100.00           |
| 601-49430-000-44390 | Taxes & Licenses                    | 231.00              | 126.00              | 200.00              | 200.00              |
|                     | <b>Other Services &amp; Charges</b> | <b>88,328.40</b>    | <b>116,404.60</b>   | <b>143,725.00</b>   | <b>115,156.00</b>   |
|                     | <b>Capital OutlayDepreciation</b>   |                     |                     |                     |                     |
| 601-49430-000-44200 | Depreciation                        | 428,091.78          | 427,626.35          | 0.00                | 600,000.00          |
| 601-49430-000-45400 | Machinery & Equipment               | 0.00                | 0.00                | 0.00                | 0.00                |
|                     | <b>Capital OutlayDepreciation</b>   | <b>428,091.78</b>   | <b>427,626.35</b>   | <b>0.00</b>         | <b>600,000.00</b>   |
|                     | <b>Debt Service</b>                 |                     |                     |                     |                     |
| 601-49430-000-46110 | Bond Interest                       | 219,639.98          | 237,415.50          | 221,500.00          | 270,500.00          |
| 601-49430-000-46120 | Other LT Obligation - Interest      | 3,220.12            | -5,353.14           | 3,000.00            | 3,000.00            |
| 601-49430-000-46200 | Fiscal Agent Fees                   | 1,228.00            | 936.91              | 2,500.00            | 2,500.00            |
| 601-49430-000-46205 | DiscountCosts of Issuance           | 0.00                | 0.00                | 0.00                | 0.00                |
| 601-49430-000-46210 | Amortization Bond PremiumDisc       | -29,798.60          | -29,798.60          | 0.00                | 0.00                |
|                     | <b>Debt Service</b>                 | <b>194,289.50</b>   | <b>203,200.67</b>   | <b>227,000.00</b>   | <b>276,000.00</b>   |
|                     | <b>Other Uses</b>                   |                     |                     |                     |                     |
| 601-49430-000-47200 | Transfer Out                        | 0.00                | 3,911.27            | 0.00                | 0.00                |
| 601-49430-000-47205 | Transfer Out - Overhead             | 735,000.00          | 800,000.00          | 850,000.00          | 935,000.00          |
| 601-49430-000-47206 | Transfer Out - PILOT                | 162,000.00          | 200,000.00          | 220,000.00          | 240,000.00          |
| 601-49430-000-47207 | Transfer Out - Central Garage       | 100,000.00          | 110,000.00          | 135,000.00          | 135,000.00          |
| 601-49430-000-47208 | Transfer Out - IT Fund              | 10,000.00           | 10,000.00           | 15,000.00           | 15,000.00           |
|                     | <b>Other Uses</b>                   | <b>1,007,000.00</b> | <b>1,123,911.27</b> | <b>1,220,000.00</b> | <b>1,325,000.00</b> |
| <b>49430</b>        | <b>Water Distribution</b>           | <b>2,788,204.55</b> | <b>2,952,095.77</b> | <b>2,719,514.00</b> | <b>3,521,934.00</b> |

## 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.

### 2025 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
- Funding WWTP improvements

### 2026 Budget Issues:

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

### Staffing Levels:

| <b>Sewer Collection/Lift Station</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Assistant Public Works Director      | 0.25        | 0.30        | 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        |
| <b>Total</b>                         | <b>5.58</b> | <b>5.63</b> | <b>5.63</b> | <b>5.63</b> | <b>5.63</b> | <b>5.63</b> |
| <b>Waste Water Treatment Plant</b>   |             |             |             |             |             |             |
| Engineer                             | 0.50        | 0.50        | 0.50        | 0.50        | 0.50        | 0.50        |
| 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        |
| <b>Total</b>                         | <b>9.50</b> | <b>9.50</b> | <b>9.50</b> | <b>9.50</b> | <b>9.50</b> | <b>9.50</b> |

### Revenues and Expenditures - Budget does not include CIP or depreciation

|                                     | <b>2020</b>        | <b>2021</b>        | <b>2022</b>        | <b>2023</b>        | <b>2024</b>      | <b>2025</b>        | <b>Variance</b>    | <b>%</b>        |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|--------------------|-----------------|
|                                     | <b>Actual</b>      | <b>Actual</b>      | <b>Actual</b>      | <b>Actual</b>      | <b>Budget</b>    | <b>Budget</b>      | <b>+/-</b>         | <b>Change</b>   |
| <b>Revenues</b>                     |                    |                    |                    |                    |                  |                    |                    |                 |
| Charges for Services                | 4,498,296          | 4,323,240          | 5,036,656          | 5,489,165          | 5,313,000        | 6,029,000          | 716,000            | 13.48%          |
| Miscellaneous                       | 445,762            | -                  | (253,225)          | 443,947            | -                | 250,000            | 250,000            | 0.00%           |
| <b>Total</b>                        | <b>4,944,058</b>   | <b>4,323,240</b>   | <b>4,783,432</b>   | <b>5,933,111</b>   | <b>5,313,000</b> | <b>6,279,000</b>   | <b>966,000</b>     | <b>18.18%</b>   |
| <b>Expenditures</b>                 |                    |                    |                    |                    |                  |                    |                    |                 |
| <b>Sewer Collection</b>             |                    |                    |                    |                    |                  |                    |                    |                 |
| Personnel Services                  | 454,696            | 467,386            | 423,338            | 485,665            | 535,349          | 545,719            | 10,370             | 1.94%           |
| Supplies                            | 37,172             | 40,656             | 32,097             | 36,470             | 66,800           | 39,800             | (27,000)           | -40.42%         |
| Other Svcs & Chgs                   | 166,311            | 48,760             | 44,868             | 41,292             | 62,150           | 63,414             | 1,264              | 2.03%           |
| <b>Total</b>                        | <b>658,179</b>     | <b>556,802</b>     | <b>500,303</b>     | <b>563,427</b>     | <b>664,299</b>   | <b>648,933</b>     | <b>(15,366)</b>    | <b>-2.31%</b>   |
| <b>Sewer Lift Station</b>           |                    |                    |                    |                    |                  |                    |                    |                 |
| Supplies                            | 18,568             | 27,233             | 38,591             | 82,410             | 40,100           | 44,100             | 4,000              | 9.98%           |
| Other Svcs & Chgs                   | 133,154            | 251,590            | 150,230            | 162,918            | 159,220          | 178,780            | 19,560             | 12.28%          |
| <b>Total</b>                        | <b>151,722</b>     | <b>278,823</b>     | <b>188,821</b>     | <b>245,328</b>     | <b>199,320</b>   | <b>222,880</b>     | <b>23,560</b>      | <b>11.82%</b>   |
| <b>Sewer Treatment Plant</b>        |                    |                    |                    |                    |                  |                    |                    |                 |
| Personnel Services                  | 766,789            | 695,707            | 692,438            | 950,475            | 928,562          | 982,958            | 54,396             | 5.86%           |
| Supplies                            | 221,713            | 217,936            | 284,051            | 314,596            | 263,700          | 323,100            | 59,400             | 22.53%          |
| Other Svcs & Chgs                   | 1,116,359          | 976,902            | 1,088,198          | 1,286,975          | 1,287,870        | 1,305,574          | 17,704             | 1.37%           |
| <b>Total</b>                        | <b>2,104,861</b>   | <b>1,890,545</b>   | <b>2,064,686</b>   | <b>2,552,046</b>   | <b>2,480,132</b> | <b>2,611,632</b>   | <b>131,500</b>     | <b>5.30%</b>    |
| <b>Total Expenses</b>               | <b>2,914,762</b>   | <b>2,726,170</b>   | <b>2,753,810</b>   | <b>3,360,801</b>   | <b>3,343,751</b> | <b>3,483,445</b>   | <b>139,694</b>     | <b>4.18%</b>    |
| <b>Transfers</b>                    |                    |                    |                    |                    |                  |                    |                    |                 |
| Overhead                            | 671,250            | 690,000            | 735,000            | 803,911            | 850,000          | 935,000            | 85,000             | 10.00%          |
| PILOT                               | 395,000            | 408,000            | 402,000            | 420,000            | 360,000          | 370,000            | 10,000             | 2.78%           |
| Central Garage/Other                | 210,000            | 110,000            | 110,000            | 120,000            | 150,000          | 150,000            | -                  | 0.00%           |
| <b>Total</b>                        | <b>1,276,250</b>   | <b>1,208,000</b>   | <b>1,247,000</b>   | <b>1,343,911</b>   | <b>1,360,000</b> | <b>1,455,000</b>   | <b>95,000</b>      | <b>6.99%</b>    |
| <b>Other Revenue (Expenditures)</b> |                    |                    |                    |                    |                  |                    |                    |                 |
| Capital Outlay                      | (28,673)           | -                  | (10,082)           | (60,519)           | -                | -                  | -                  | 0.00%           |
| Debt Interest                       | (33,063)           | (23,868)           | (34,577)           | (49,768)           | (58,500)         | (118,500)          | -                  | 0.00%           |
| Prior Period Adj                    | -                  | -                  | -                  | -                  | -                | -                  | -                  | 0.00%           |
| Comp Abs/OPEB                       | 4,904              | -                  | -                  | -                  | -                | -                  | -                  | 0.00%           |
| Depreciation                        | (1,233,820)        | (1,311,013)        | (1,314,328)        | (1,267,610)        | -                | (1,500,000)        | (1,500,000)        | 0.00%           |
| <b>Total</b>                        | <b>(1,290,652)</b> | <b>(1,334,881)</b> | <b>(1,358,986)</b> | <b>(1,377,897)</b> | <b>(58,500)</b>  | <b>(1,618,500)</b> | <b>(1,500,000)</b> | <b>0.00%</b>    |
| <b>Total Sewer Fund</b>             | <b>(537,606)</b>   | <b>(945,811)</b>   | <b>(576,365)</b>   | <b>(149,498)</b>   | <b>550,749</b>   | <b>(277,945)</b>   | <b>(768,694)</b>   | <b>-139.57%</b> |

General Ledger  
2025 BUDGET REPORT



|                     | Description                      | 2022 Actual         | 2023 Actual         | 2024 Adopted        | 2025 Requested      |
|---------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>602</b>          | <b>Sewer</b>                     |                     |                     |                     |                     |
| <b>00000</b>        | <b>Non-Departmental</b>          |                     |                     |                     |                     |
|                     | <b>Intergovernmental Revenue</b> |                     |                     |                     |                     |
| 602-00000-000-33422 | Other State Grants & Aids        | 17,718.88           | 3,711.00            | 0.00                | 0.00                |
| 602-00000-000-33427 | State Grant - PFA                | 532.77              | 0.00                | 0.00                | 0.00                |
|                     | <b>Intergovernmental Revenue</b> | <b>18,251.65</b>    | <b>3,711.00</b>     | <b>0.00</b>         | <b>0.00</b>         |
|                     | <b>Charges for Services</b>      |                     |                     |                     |                     |
| 602-00000-000-37210 | Sewer Charges                    | 3,305,665.91        | 3,566,361.98        | 3,835,000.00        | 4,100,000.00        |
| 602-00000-000-37220 | Sewer Charges - SIUs             | 1,098,462.98        | 1,392,520.77        | 1,400,000.00        | 1,500,000.00        |
| 602-00000-000-37260 | Penalties                        | 23,824.26           | 24,570.08           | 23,000.00           | 24,000.00           |
| 602-00000-000-37270 | Other Sewer Charges              | 587,411.52          | 496,720.78          | 50,000.00           | 400,000.00          |
| 602-00000-000-37290 | Sewer Access Charges             | 3,040.00            | 5,280.00            | 5,000.00            | 5,000.00            |
|                     | <b>Charges for Services</b>      | <b>5,018,404.67</b> | <b>5,485,453.61</b> | <b>5,313,000.00</b> | <b>6,029,000.00</b> |
|                     | <b>Miscellaneous Revenue</b>     |                     |                     |                     |                     |
| 602-00000-000-36101 | Special Assessments - County     | 157,644.63          | 87,704.32           | 0.00                | 0.00                |
| 602-00000-000-36102 | PenaltiesInterest-Spec Assmts    | 2,475.05            | 746.47              | 0.00                | 0.00                |
| 602-00000-000-36105 | Special Assessments -            | -139,155.94         | -65,698.59          | 0.00                | 0.00                |
| 602-00000-000-36106 | SA Prepaid - Interest            | 8.70                | 0.74                | 0.00                | 0.00                |
| 602-00000-000-36200 | Other Miscellaneous Revenue      | 23,597.46           | 15,086.65           | 0.00                | 0.00                |
| 602-00000-000-36210 | Interest on Investments          | 107,260.84          | 202,829.26          | 0.00                | 250,000.00          |
| 602-00000-000-36211 | Investment - MVAs                | -405,758.00         | 202,723.00          | 0.00                | 0.00                |
| 602-00000-000-36215 | Interest on Loans                | 702.50              | 555.00              | 0.00                | 0.00                |
|                     | <b>Miscellaneous Revenue</b>     | <b>-253,224.76</b>  | <b>443,946.85</b>   | <b>0.00</b>         | <b>250,000.00</b>   |
|                     | <b>Other Sources</b>             |                     |                     |                     |                     |
| 602-00000-000-39320 | Bond Premium                     | 0.00                | 0.00                | 0.00                | 0.00                |
|                     | <b>Other Sources</b>             | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         |
| <b>00000</b>        | <b>Non-Departmental</b>          | <b>4,783,431.56</b> | <b>5,933,111.46</b> | <b>5,313,000.00</b> | <b>6,279,000.00</b> |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>49450</b>        | <b>Sewer Collection</b>             |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 602-49450-000-41010 | Full-time Employees                 | 273,127.83        | 327,665.33        | 366,419.00        | 372,119.00        |
| 602-49450-000-41020 | Overtime                            | 15,705.93         | 20,066.87         | 18,000.00         | 22,000.00         |
| 602-49450-000-41110 | Separation Pay                      | 19,382.59         | 2,059.50          | 0.00              | 0.00              |
| 602-49450-000-41190 | Other Pay                           | 500.00            | 1,000.00          | 0.00              | 0.00              |
| 602-49450-000-41210 | PERA                                | 21,661.44         | 26,022.72         | 28,831.00         | 29,559.00         |
| 602-49450-000-41220 | FICA                                | 18,046.60         | 20,317.65         | 23,834.00         | 24,435.00         |
| 602-49450-000-41225 | Medicare                            | 4,221.10          | 4,751.49          | 5,574.00          | 5,715.00          |
| 602-49450-000-41310 | Health Insurance                    | 48,769.47         | 65,674.96         | 73,421.00         | 74,497.00         |
| 602-49450-000-41312 | Er HSA Contribution                 | 6,687.00          | 6,818.00          | 7,687.00          | 7,687.00          |
| 602-49450-000-41330 | Life Insurance                      | 92.24             | 112.13            | 218.00            | 218.00            |
| 602-49450-000-41340 | Disability Insurance                | 359.68            | 448.20            | 722.00            | 722.00            |
| 602-49450-000-41510 | Workers Compensation Insurance      | 14,784.00         | 10,728.00         | 10,643.00         | 8,767.00          |
|                     | <b>Personnel Services</b>           | <b>423,337.88</b> | <b>485,664.85</b> | <b>535,349.00</b> | <b>545,719.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 602-49450-000-42110 | Supplies                            | 8,829.85          | 9,148.32          | 11,000.00         | 11,000.00         |
| 602-49450-000-42120 | Motor Fuels                         | 9,629.25          | 7,481.97          | 12,000.00         | 12,000.00         |
| 602-49450-000-42170 | Safety Equipment                    | 0.00              | 793.85            | 500.00            | 500.00            |
| 602-49450-000-42180 | Uniforms                            | 87.50             | 0.00              | 0.00              | 0.00              |
| 602-49450-000-42210 | VehicleEquipment Parts              | 7,016.23          | 10,704.52         | 10,000.00         | 10,000.00         |
| 602-49450-000-42220 | Tires                               | 219.20            | 0.00              | 800.00            | 800.00            |
| 602-49450-000-42240 | Street Maintenance Materials        | 489.30            | 8,018.64          | 32,000.00         | 5,000.00          |
| 602-49450-000-42410 | Minor Equipment & Tools             | 5,825.79          | 322.20            | 500.00            | 500.00            |
|                     | <b>Supplies</b>                     | <b>32,097.12</b>  | <b>36,469.50</b>  | <b>66,800.00</b>  | <b>39,800.00</b>  |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 602-49450-000-43090 | Expert & Professional Services      | 27,864.12         | 24,881.13         | 39,000.00         | 39,000.00         |
| 602-49450-000-43140 | Training & Education                | 0.00              | 775.60            | 750.00            | 800.00            |
| 602-49450-000-43210 | Telephone & Internet                | 1,346.19          | 1,124.25          | 1,260.00          | 1,596.00          |
| 602-49450-000-43310 | Travel Expense                      | 0.00              | 0.00              | 1,200.00          | 1,200.00          |
| 602-49450-000-43510 | Legal Notices & Recording           | 433.98            | 119.33            | 300.00            | 300.00            |
| 602-49450-000-43610 | Insurance & Bonds                   | 12,099.50         | 13,405.60         | 14,210.00         | 14,960.00         |
| 602-49450-000-44040 | VehicleEquip RepairsSoftware        | 2,027.29          | 836.45            | 5,000.00          | 5,000.00          |
| 602-49450-000-44160 | Rents & Leases                      | 0.00              | 0.00              | 250.00            | 250.00            |
| 602-49450-000-44330 | Dues & Subscriptions                | 150.00            | 150.00            | 180.00            | 180.00            |

|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 602-49450-000-44390 | Taxes & Licenses                    | 946.72            | 0.00              | 0.00              | 128.00            |
|                     | <b>Other Services &amp; Charges</b> | <b>44,867.80</b>  | <b>41,292.36</b>  | <b>62,150.00</b>  | <b>63,414.00</b>  |
|                     | <b>Capital OutlayDepreciation</b>   |                   |                   |                   |                   |
| 602-49450-000-45400 | Machinery & Equipment               | 0.00              | 0.00              | 0.00              | 0.00              |
|                     | <b>Capital OutlayDepreciation</b>   | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       |
|                     | <b>Other Uses</b>                   |                   |                   |                   |                   |
| 602-49450-000-47200 | Transfer Out                        | 0.00              | 0.00              | 0.00              | 0.00              |
|                     | <b>Other Uses</b>                   | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       |
| <b>49450</b>        | <b>Sewer Collection</b>             | <b>500,302.80</b> | <b>563,426.71</b> | <b>664,299.00</b> | <b>648,933.00</b> |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>49470</b>        | <b>Sewer Lift Station</b>           |                   |                   |                   |                   |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 602-49470-000-42110 | Supplies                            | 4,183.85          | 9,138.18          | 9,000.00          | 11,000.00         |
| 602-49470-000-42120 | Motor Fuels                         | 19,367.64         | 11,787.74         | 12,000.00         | 14,500.00         |
| 602-49470-000-42130 | Lubricants & Additives              | 23.44             | 0.00              | 200.00            | 200.00            |
| 602-49470-000-42170 | Safety Equipment                    | 1,205.15          | 1,569.79          | 3,900.00          | 3,400.00          |
| 602-49470-000-42210 | VehicleEquipment Parts              | 11,585.78         | 57,500.42         | 12,000.00         | 12,000.00         |
| 602-49470-000-42220 | Tires                               | 939.92            | 0.00              | 0.00              | 0.00              |
| 602-49470-000-42410 | Minor Equipment & Tools             | 1,285.71          | 2,413.96          | 3,000.00          | 3,000.00          |
|                     | <b>Supplies</b>                     | <b>38,591.49</b>  | <b>82,410.09</b>  | <b>40,100.00</b>  | <b>44,100.00</b>  |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 602-49470-000-43090 | Expert & Professional Services      | 12,974.05         | 17,181.15         | 20,000.00         | 35,500.00         |
| 602-49470-000-43210 | Telephone & Internet                | 640.84            | 736.83            | 720.00            | 780.00            |
| 602-49470-000-43610 | Insurance & Bonds                   | 3,025.00          | 3,351.60          | 3,550.00          | 3,550.00          |
| 602-49470-000-43810 | Electric Utilities                  | 104,380.52        | 98,374.20         | 112,000.00        | 112,000.00        |
| 602-49470-000-43830 | Gas Utilities                       | 4,209.34          | 4,195.32          | 4,750.00          | 4,750.00          |
| 602-49470-000-43840 | Refuse Disposal                     | 4,050.52          | 2,822.80          | 6,200.00          | 6,200.00          |
| 602-49470-000-44010 | Building Maintenance                | 879.62            | 277.78            | 4,000.00          | 4,000.00          |
| 602-49470-000-44040 | VehicleEquip RepairsSoftware        | 20,069.82         | 35,958.06         | 8,000.00          | 12,000.00         |
| 602-49470-000-44390 | Taxes & Licenses                    | 0.00              | 20.00             | 0.00              | 0.00              |
|                     | <b>Other Services &amp; Charges</b> | <b>150,229.71</b> | <b>162,917.74</b> | <b>159,220.00</b> | <b>178,780.00</b> |
|                     | <b>Capital OutlayDepreciation</b>   |                   |                   |                   |                   |
| 602-49470-000-45300 | Improvements Other Than Bldgs       | 0.00              | 0.00              | 0.00              | 0.00              |
| 602-49470-000-45400 | Machinery & Equipment               | 0.00              | 0.00              | 0.00              | 0.00              |
|                     | <b>Capital OutlayDepreciation</b>   | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       |
| <b>49470</b>        | <b>Sewer Lift Station</b>           | <b>188,821.20</b> | <b>245,327.83</b> | <b>199,320.00</b> | <b>222,880.00</b> |

# General Ledger

## 2025 BUDGET REPORT



| Description         |                                     | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>49480</b>        | <b>Sewer Treatment Plant</b>        |                   |                   |                   |                   |
|                     | <b>Personnel Services</b>           |                   |                   |                   |                   |
| 602-49480-000-41010 | Full-time Employees                 | 477,383.96        | 591,295.63        | 656,757.00        | 695,192.00        |
| 602-49480-000-41020 | Overtime                            | 2,019.19          | 2,543.93          | 4,500.00          | 3,500.00          |
| 602-49480-000-41040 | Temporary Employees                 | 6,032.00          | 0.00              | 0.00              | 0.00              |
| 602-49480-000-41110 | Separation Pay                      | 7,650.68          | 347.52            | 0.00              | 0.00              |
| 602-49480-000-41190 | Other Pay                           | 0.00              | 500.00            | 0.00              | 0.00              |
| 602-49480-000-41195 | Comp AbsencesOPEB                   | -22,053.00        | -6,122.00         | 0.00              | 0.00              |
| 602-49480-000-41210 | PERA                                | 36,627.31         | 44,190.81         | 49,594.00         | 52,402.00         |
| 602-49480-000-41211 | Pension Expense                     | -2,129.00         | 111,896.00        | 0.00              | 0.00              |
| 602-49480-000-41220 | FICA                                | 28,091.02         | 33,726.07         | 40,998.00         | 43,319.00         |
| 602-49480-000-41225 | Medicare                            | 6,569.41          | 7,887.50          | 9,588.00          | 10,131.00         |
| 602-49480-000-41310 | Health Insurance                    | 112,091.52        | 127,408.67        | 130,002.00        | 143,824.00        |
| 602-49480-000-41312 | Er HSA Contribution                 | 12,866.67         | 12,750.00         | 12,300.00         | 13,500.00         |
| 602-49480-000-41330 | Life Insurance                      | 159.96            | 186.63            | 331.00            | 331.00            |
| 602-49480-000-41340 | Disability Insurance                | 639.38            | 774.64            | 1,063.00          | 1,063.00          |
| 602-49480-000-41510 | Workers Compensation Insurance      | 26,489.00         | 23,090.00         | 23,429.00         | 19,696.00         |
|                     | <b>Personnel Services</b>           | <b>692,438.10</b> | <b>950,475.40</b> | <b>928,562.00</b> | <b>982,958.00</b> |
|                     | <b>Supplies</b>                     |                   |                   |                   |                   |
| 602-49480-000-42030 | Statement PrintingPostage           | 15,088.07         | 0.00              | 0.00              | 38,400.00         |
| 602-49480-000-42110 | Supplies                            | 66,296.28         | 79,884.47         | 72,000.00         | 66,000.00         |
| 602-49480-000-42120 | Motor Fuels                         | 10,638.23         | 12,812.55         | 11,000.00         | 11,000.00         |
| 602-49480-000-42130 | Lubricants & Additives              | 2,016.55          | 975.81            | 1,500.00          | 1,500.00          |
| 602-49480-000-42160 | Chemicals & Chemical Products       | 108,013.92        | 124,322.33        | 125,000.00        | 135,000.00        |
| 602-49480-000-42170 | Safety Equipment                    | 8,235.46          | 10,634.38         | 3,600.00          | 3,600.00          |
| 602-49480-000-42210 | VehicleEquipment Parts              | 60,920.58         | 79,084.41         | 43,000.00         | 60,000.00         |
| 602-49480-000-42220 | Tires                               | 33.39             | 795.00            | 1,000.00          | 1,000.00          |
| 602-49480-000-42230 | Building Repair Supplies            | 3,590.77          | 3,996.35          | 4,600.00          | 4,600.00          |
| 602-49480-000-42410 | Minor Equipment & Tools             | 9,217.27          | 2,090.33          | 2,000.00          | 2,000.00          |
|                     | <b>Supplies</b>                     | <b>284,050.52</b> | <b>314,595.63</b> | <b>263,700.00</b> | <b>323,100.00</b> |
|                     | <b>Other Services &amp; Charges</b> |                   |                   |                   |                   |
| 602-49480-000-43030 | Engineering Fees                    | 0.00              | 18,254.50         | 0.00              | 0.00              |
| 602-49480-000-43090 | Expert & Professional Services      | 190,913.26        | 314,138.85        | 307,350.00        | 307,750.00        |
| 602-49480-000-43140 | Training & Education                | 5,369.00          | 5,802.00          | 6,200.00          | 6,200.00          |
| 602-49480-000-43210 | Telephone & Internet                | 4,670.89          | 5,240.65          | 5,760.00          | 5,664.00          |

|                     | Description                         | 2022 Actual         | 2023 Actual         | 2024 Adopted        | 2025 Requested      |
|---------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 602-49480-000-43220 | Postage                             | 21,017.71           | 22,775.32           | 20,000.00           | 1,000.00            |
| 602-49480-000-43310 | Travel Expense                      | 4,685.58            | 5,031.25            | 4,000.00            | 4,000.00            |
| 602-49480-000-43510 | Legal Notices & Recording           | 652.00              | 582.65              | 100.00              | 100.00              |
| 602-49480-000-43610 | Insurance & Bonds                   | 22,686.20           | 25,226.60           | 26,970.00           | 29,970.00           |
| 602-49480-000-43810 | Electric Utilities                  | 459,833.43          | 472,431.06          | 525,000.00          | 550,000.00          |
| 602-49480-000-43820 | Water Utilities                     | 140.00              | 0.00                | 0.00                | 0.00                |
| 602-49480-000-43830 | Gas Utilities                       | 119,053.75          | 113,592.59          | 110,000.00          | 113,000.00          |
| 602-49480-000-43840 | Refuse Disposal                     | 10,710.19           | 8,986.92            | 12,000.00           | 12,000.00           |
| 602-49480-000-44010 | Building Maintenance                | 24,353.70           | 7,337.79            | 10,000.00           | 10,000.00           |
| 602-49480-000-44040 | VehicleEquip RepairsSoftware        | 157,164.54          | 218,311.88          | 182,000.00          | 182,000.00          |
| 602-49480-000-44060 | Laundry Services                    | 4,536.62            | 5,311.62            | 6,000.00            | 6,000.00            |
| 602-49480-000-44160 | Rents & Leases                      | 1,961.20            | 2,458.95            | 4,450.00            | 4,450.00            |
| 602-49480-000-44325 | Credit Card & Bank Fees             | 33,571.52           | 35,949.50           | 33,300.00           | 38,700.00           |
| 602-49480-000-44330 | Dues & Subscriptions                | 26,702.20           | 25,231.20           | 34,240.00           | 34,240.00           |
| 602-49480-000-44390 | Taxes & Licenses                    | 175.75              | 312.00              | 500.00              | 500.00              |
|                     | <b>Other Services &amp; Charges</b> | <b>1,088,197.54</b> | <b>1,286,975.33</b> | <b>1,287,870.00</b> | <b>1,305,574.00</b> |
|                     | <b>Capital OutlayDepreciation</b>   |                     |                     |                     |                     |
| 602-49480-000-44200 | Depreciation                        | 1,314,327.78        | 1,267,609.75        | 0.00                | 1,500,000.00        |
| 602-49480-000-45200 | Building & Improvements             | 0.00                | 0.00                | 0.00                | 0.00                |
| 602-49480-000-45300 | Improvements other than Bldgs       | 0.00                | 0.00                | 0.00                | 0.00                |
|                     | <b>Capital OutlayDepreciation</b>   | <b>1,314,327.78</b> | <b>1,267,609.75</b> | <b>0.00</b>         | <b>1,500,000.00</b> |
|                     | <b>Debt Service</b>                 |                     |                     |                     |                     |
| 602-49480-000-46110 | Bond Interest                       | 37,275.29           | 50,244.81           | 0.00                | 0.00                |
| 602-49480-000-46120 | Other LT Obligation - Interest      | 9,063.47            | 11,096.25           | 58,500.00           | 118,500.00          |
| 602-49480-000-46200 | Fiscal Agent Fees                   | 258.00              | 461.92              | 0.00                | 0.00                |
| 602-49480-000-46205 | DiscountCosts of Issuance           | 0.00                | 0.00                | 0.00                | 0.00                |
| 602-49480-000-46210 | PremiumDiscountsCosts of Iss        | -12,020.26          | -12,034.61          | 0.00                | 0.00                |
|                     | <b>Debt Service</b>                 | <b>34,576.50</b>    | <b>49,768.37</b>    | <b>58,500.00</b>    | <b>118,500.00</b>   |
|                     | <b>Other Uses</b>                   |                     |                     |                     |                     |
| 602-49480-000-47200 | Transfer - Other                    | 0.00                | 3,911.28            | 0.00                | 0.00                |
| 602-49480-000-47205 | Transfer Out - Overhead             | 735,000.00          | 800,000.00          | 850,000.00          | 935,000.00          |
| 602-49480-000-47206 | Transfer Out - PILOT                | 402,000.00          | 420,000.00          | 360,000.00          | 370,000.00          |
| 602-49480-000-47207 | Transfer Out - Central Garage       | 100,000.00          | 110,000.00          | 135,000.00          | 135,000.00          |
| 602-49480-000-47208 | Transfer Out - IT Fund              | 10,000.00           | 10,000.00           | 15,000.00           | 15,000.00           |
|                     | <b>Other Uses</b>                   | <b>1,247,000.00</b> | <b>1,343,911.28</b> | <b>1,360,000.00</b> | <b>1,455,000.00</b> |
| <b>49480</b>        | <b>Sewer Treatment Plant</b>        | <b>4,660,590.44</b> | <b>5,213,335.76</b> | <b>3,898,632.00</b> | <b>5,685,132.00</b> |



**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.

**2025 Budget Goals and Significant Changes:**

- No significant changes or projects planned for 2025
- Plan for end of life of existing demolition landfill. Determine whether will close or expand

**2026 Budget Issues:**

- Evaluate ways to ensure operations remain profitable

**Revenues and Expenditures - Budget does not include CIP or depreciation**

|                                   | 2020<br>Actual | 2021<br>Actual | 2022<br>Actual | 2023<br>Actual | 2024<br>Budget | 2025<br>Budget | Variance<br>+/- | %<br>Change |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-------------|
| Revenues                          |                |                |                |                |                |                |                 |             |
| Charges for Services              | 174,967        | 204,063        | 188,713        | 195,733        | 180,000        | 198,000        | 18,000          | 10.00%      |
| Miscellaneous                     | 3,093          | 3,661          | 2,601          | 5,378          | 3,500          | 5,000          | 1,500           | 0.00%       |
| Total                             | 178,060        | 207,724        | 191,314        | 201,111        | 183,500        | 203,000        | 19,500          | 10.63%      |
| Expenditures                      |                |                |                |                |                |                |                 |             |
| Personnel Services                | 27,484         | 28,519         | 33,251         | 31,156         | 33,500         | 38,389         | 4,889           | 14.59%      |
| Supplies                          | 2,563          | 2,827          | 2,772          | 2,388          | 5,810          | 5,410          | (400)           | -6.88%      |
| Other Svcs & Chgs                 | 112,711        | 126,343        | 110,075        | 110,405        | 134,290        | 129,965        | (4,325)         | -3.22%      |
| Total                             | 142,758        | 157,689        | 146,098        | 143,949        | 173,600        | 173,764        | 164             | 0.09%       |
| Transfers and Other               |                |                |                |                |                |                |                 |             |
| Overhead                          | 65,000         | 60,000         | 30,000         | 25,000         | 30,000         | 30,000         | -               | 0.00%       |
| PILOT                             | 1,000          | -              | -              | -              | -              | -              | -               | 0.00%       |
| Total                             | 66,000         | 60,000         | 30,000         | 25,000         | 30,000         | 30,000         | -               | 0.00%       |
| Revenue over (under) expenditures | (30,698)       | (9,965)        | 15,216         | 32,162         | (20,100)       | (764)          | 19,336          | -96.20%     |

# General Ledger

## 2025 BUDGET REPORT



|                     | Description                         | 2022 Actual      | 2023 Actual      | 2024 Adopted     | 2025 Requested   |
|---------------------|-------------------------------------|------------------|------------------|------------------|------------------|
| <b>49510</b>        | <b>Solid Waste</b>                  |                  |                  |                  |                  |
|                     | <b>Personnel Services</b>           |                  |                  |                  |                  |
| 603-49510-000-41020 | Overtime                            | 464.24           | 0.00             | 0.00             | 0.00             |
| 603-49510-000-41030 | Part-time Employees                 | 25,596.35        | 26,007.20        | 28,000.00        | 32,000.00        |
| 603-49510-000-41210 | PERA                                | 1,939.43         | 1,950.44         | 2,100.00         | 2,400.00         |
| 603-49510-000-41211 | Pension Expense                     | 1,787.00         | -83.00           | 0.00             | 0.00             |
| 603-49510-000-41220 | FICA                                | 1,605.55         | 1,604.50         | 1,736.00         | 1,984.00         |
| 603-49510-000-41225 | Medicare                            | 375.11           | 375.54           | 406.00           | 464.00           |
| 603-49510-000-41310 | Health Insurance                    | 121.45           | 0.00             | 0.00             | 0.00             |
| 603-49510-000-41330 | Life Insurance                      | 0.03             | 0.00             | 0.00             | 0.00             |
| 603-49510-000-41340 | Disability Insurance                | 0.49             | 0.00             | 0.00             | 0.00             |
| 603-49510-000-41510 | Workers Compensation Insurance      | 1,361.00         | 1,301.00         | 1,258.00         | 1,541.00         |
|                     | <b>Personnel Services</b>           | <b>33,250.65</b> | <b>31,155.68</b> | <b>33,500.00</b> | <b>38,389.00</b> |
|                     | <b>Supplies</b>                     |                  |                  |                  |                  |
| 603-49510-000-42030 | DNU Printed Forms                   | 2,380.62         | 0.00             | 0.00             | 0.00             |
| 603-49510-000-42110 | Supplies                            | 720.05           | 2,388.30         | 3,910.00         | 4,110.00         |
| 603-49510-000-42170 | Safety Equipment                    | 34.82            | 0.00             | 100.00           | 100.00           |
| 603-49510-000-42210 | VehicleEquipment Parts              | 0.00             | 0.00             | 1,100.00         | 500.00           |
| 603-49510-000-42230 | Building Repair Supplies            | -413.38          | 0.00             | 500.00           | 500.00           |
| 603-49510-000-42410 | Minor Equipment & Tools             | 49.79            | 0.00             | 200.00           | 200.00           |
|                     | <b>Supplies</b>                     | <b>2,771.90</b>  | <b>2,388.30</b>  | <b>5,810.00</b>  | <b>5,410.00</b>  |
|                     | <b>Other Services &amp; Charges</b> |                  |                  |                  |                  |
| 603-49510-000-43030 | Engineering Fees                    | 420.00           | 1,575.00         | 0.00             | 1,500.00         |
| 603-49510-000-43090 | Expert & Professional Services      | 113.94           | 53.94            | 2,000.00         | 500.00           |
| 603-49510-000-43140 | Training & Education                | 491.95           | 505.64           | 800.00           | 1,000.00         |
| 603-49510-000-43210 | Telephone & Internet                | 589.97           | 647.34           | 660.00           | 2,160.00         |
| 603-49510-000-43610 | Insurance & Bonds                   | 2,641.00         | 3,296.90         | 3,660.00         | 5,960.00         |
| 603-49510-000-43810 | Electric Utilities                  | 2,234.81         | 2,317.97         | 2,400.00         | 2,400.00         |
| 603-49510-000-43840 | Refuse Disposal                     | 100,668.30       | 100,692.93       | 120,000.00       | 110,000.00       |
| 603-49510-000-44010 | Building Maintenance                | 226.15           | 307.95           | 0.00             | 0.00             |
| 603-49510-000-44040 | VehicleEquip RepairsSoftware        | 207.50           | 0.00             | 1,000.00         | 1,000.00         |
| 603-49510-000-44310 | Cash ShortOver                      | 90.34            | -387.14          | 0.00             | 0.00             |
| 603-49510-000-44325 | Credit Card & Bank Fees             | 0.00             | 0.00             | 0.00             | 1,200.00         |
| 603-49510-000-44330 | Dues & Subscriptions                | 530.00           | 619.70           | 1,800.00         | 1,500.00         |
| 603-49510-000-44390 | Taxes & Licenses                    | 1,086.00         | 0.00             | 1,970.00         | 1,970.00         |

|                     | Description                         | 2022 Actual       | 2023 Actual       | 2024 Adopted      | 2025 Requested    |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                     | <b>Other Services &amp; Charges</b> | <b>109,299.96</b> | <b>109,630.23</b> | <b>134,290.00</b> | <b>129,190.00</b> |
|                     | <b>Capital OutlayDepreciation</b>   |                   |                   |                   |                   |
| 603-49510-000-44200 | Depreciation                        | 774.87            | 774.87            | 0.00              | 775.00            |
|                     | <b>Capital OutlayDepreciation</b>   | <b>774.87</b>     | <b>774.87</b>     | <b>0.00</b>       | <b>775.00</b>     |
|                     | <b>Other Uses</b>                   |                   |                   |                   |                   |
| 603-49510-000-47205 | Transfer Out - Overhead             | 30,000.00         | 25,000.00         | 30,000.00         | 30,000.00         |
| 603-49510-000-47206 | Transfer Out - PILOT                | 0.00              | 0.00              | 0.00              | 0.00              |
| 603-49510-000-47207 | Transfer Out - Central Garage       | 0.00              | 0.00              | 0.00              | 0.00              |
|                     | <b>Other Uses</b>                   | <b>30,000.00</b>  | <b>25,000.00</b>  | <b>30,000.00</b>  | <b>30,000.00</b>  |
| <b>49510</b>        | <b>Solid Waste</b>                  | <b>176,097.38</b> | <b>168,949.08</b> | <b>203,600.00</b> | <b>203,764.00</b> |