

CITY OF EAGLE LAKE
SEPTEMBER 26, 2022
SPECIAL CITY COUNCIL MEETING
6:00 P.M.
CITY HALL, 705 PARKWAY AVENUE
AGENDA

City Council meetings are held the first Monday of every month at 6 p.m. All meetings are open to the public. If you wish to address the City Council in person, please contact City Hall at 507-257-3218 or email krausch@eaglelakemn.com or jbromeland@eaglelakemn.com. Written comments or questions for the City Council can be submitted via USPS, email, or dropped off at City Hall. City Council meetings are now live streamed to the City of Eagle Lake's official YouTube Channel. If you are unable to attend a meeting, you can view meetings by visiting the City of Eagle Lake website at eaglelakemn.com and click on the "City of Eagle Lake MN City Council Meetings" icon on the home page of the website.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

___ **Auringer** ___ **White** ___ **Steinberg** ___ **Rohrich** ___ **Whittington**

NEW BUSINESS

1. Preliminary 2023 Budget and Tax Levy
 - a. Resolution No. 2022-38: A Resolution Setting the Fiscal Year 2023 Preliminary City Budget and Preliminary Property Tax Levy

OTHER

ANNOUNCEMENT

ADJOURNMENT



September 26, 2022

To: Honorable Mayor Auringer and City Council
From: Jennifer J. Bromeland, City Administrator
Re: Proposed 2023 Preliminary Budget and Tax Levy

The preliminary levy must be adopted on or before September 30th. **The preliminary levy can be reduced once adopted but cannot be increased prior to the final levy being adopted.** The levy is comprised of the general fund, EDA, and debt service.

A Truth-In-Taxation (TNT) public comment hearing must occur sometime between November 25th and December 28th. This hearing has been set for the regularly scheduled City Council meeting at 6:00 p.m. on Monday, December 5th.

The final levy must be certified to the county auditor by or before December 28th. Cities must also file a certificate of compliance with the Department of Revenue by December 28th.

For reference purposes, last year's final levy was set at 10% or an increase of \$81,173 over the 2021 tax levy. Property taxes should have remained relatively flat unless a property's valuation increased.

Included is a spreadsheet used to show estimated net tax capacity and levy impact. This spreadsheet can be used to consider different scenarios by changing the proposed levy change cell and residential taxable market value cell. It should be noted that the estimated city tax cell is calculated using a residential 1% class rate, and this doesn't represent property classifications with a different class rate such as commercial or industrial. The local property tax rate is a function of the levy and total tax base. Taxable tax capacity is used to determine the local tax rate. $[\text{city levy}] / [\text{taxable tax capacity}] = [\text{city tax rate}]$ A property's share of the City levy is based on the taxable value of the property relative to the full value of all other property in the City's taxing district. **Per an inquiry to Blue Earth County Property and Land staff, the average residential sale price in the City of Eagle Lake was \$300,100 for the 2022 assessment. The average market value percent increase on residential homes was 8.44%. It should be noted that the City's net tax capacity has increased recently due to new residential and commercial construction. This is important because with more taxpayers, the tax base has expanded and helps to spread the burden of taxes over more taxpayers.**

A net tax capacity increase with continued growth allows our tax rate to decrease. Even with a proposed 9% levy increase, the proposed 2023 tax rate would still be slightly below the 2022 tax rate. However, if a property's valuation increased, taxes will increase accordingly. If taxpayers see an increase in taxes, they also need to look at their valuation and whether that increased.

Valuations can appreciate or depreciate. The time to appeal a valuation is in April and taxpayers need to contact Blue Earth County directly as the City of Eagle Lake does not determine property valuations. Overall, property taxes and market valuation are complex with several moving parts.

Discussion took place at the August 22nd budget work session about setting aside funds annually for future facility maintenance at the Fire Hall. Since that meeting, a line item was specifically added to the Fire Department budget for this purpose and \$25,000 has been allocated with \$20,000 of this amount for parking lot maintenance and HVAC work, and the remaining \$5,000 set aside for phase I of the new facility study. Because this is in a capital outlay line item, any unused funds at year end will be carried forward.

Since the Mayor and Council compensation matter was tabled at the September 12th meeting, a \$400 increase was factored into the 2023 budget for the mayor and a \$300 increase for council. If no action is taken to increase the compensation of the Mayor and Council before the election in November, these amounts can be removed before the final budget and tax levy is approved in December.

In addition, \$2,500 was allocated for set aside in capital outlay in the City Hall budget to continue incrementally setting aside funding for future facility improvements.

	2021 Final	2022 Final	2023 Preliminary	Change from 2022
General Fund	\$608,936	\$696,904	\$769,952	\$73,048
EDA	\$51,000	\$51,000	\$51,000	\$0
Debt Service	\$151,792	\$144,997	\$152,310	\$7,313
TOTAL TAX LEVY	\$811,728	\$892,901	\$973,262	\$80,361 or 9%

Proposed 2023 GF Revenues	\$1,879,390
Proposed 2023 GF Expenditures	\$1,945,110
Difference	<p>(\$65,720) - Planned Deficit Spending using capital outlay reserves. The budget would be balanced except for \$130,355 in planned capital outlay expenditures drawing down previously set aside funding in general fund reserves. The expenditures are comprised of fire, police, streets, and parks capital outlay expenditures. Planned Deficit Spending is the intentional drawing down of capital outlay funds previously set aside in the general fund. But for the planned capital outlay expenditures, the budget would be balanced. A question was posed at the budget work session asking if there could be a</p>

	revenue line item for planned capital outlay expenditures to avoid the appearance of an unbalance budget. There is not a revenue line added for this because these funds are included in our available fund balance. While we could adjust the budget to not include planned capital outlay expenditures, the actual expenditures in the year will reflect them and there would be a difference between actual spend and budgeted expenditures.
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Attached for reference purposes is the August 22nd budget work session memo. Included in the proposed 2023 budget is the addition of a 4th full-time police officer, a 4th full-time public works worker, and a community development coordinator position (new). We talked about reviewing goals at this evening's meeting.


From my perspective as staff, one of my immediate goals is that we increase staffing levels to keep up with the demands and growth pressures that we will continue to encounter as a growing community (2023). To ensure effective and efficient delivery of services and to be able to accommodate ongoing growth, the City must be intentional about adequately staffing departments. If staffing needs aren't addressed in specific areas (consistent police coverage, sufficient public works maintenance staff, a dedicated planning and zoning and economic development position), we will likely continue to fall behind and be reactive while the delivery of services could suffer due to staff being stretched too thin. We simply are trying to do too much with too little resources, and it is not sustainable as the community continues to grow and expectations for services and amenities increases.

Other immediate goals include updating outdated planning documents to promote orderly growth and development (2023), moving ahead with the SCADA system for water and sewer (2022-2023), water tower rehab project (2023), secure funding for water treatment plant project (2023-2025), park pavilion (2023), and research and implement creative employee retention and recruitment ideas— including all full-time and part-time employees, and paid volunteer fire and daytime rescue personnel (2023-2024).

Attached you will find a proposed preliminary budget and other supporting information.

Discussion should ensue.

A motion is necessary to adopt Resolution No. 2022-38.


Jennifer J. Bromeland
City Administrator

Eagle Lake City data as of 4/4/2022

Net Tax Capacity (NTC)

Preliminary - only for discussion purposes

Pay 2022 2,506,077 Total Fully Taxable Tax Capacity (line 1031)
123,200 less TIF Captured (Line 1040)
2,382,877 NTC

Pay 2022 Levy 892,901

Pay 2022 Tax Rate 37.47% (approx.) (ave of regular and rur serv dist, if applicable)

PRELIMINARY PRELIMINARY
Pay 2023 2,757,784 Line 1031 Total Fully Taxable
132,437 less Line 1040 TIF Captured
2,625,347 NTC

Proposed Levy Change 9.00% =====> Equates to \$ Amt: \$ 80,361

Pay 2023 Levy 973,262 Potential based on Maintained Levy Rate

Pay 2023 Tax Rate 37.07% (approx.) (ave of regular and rur serv dist, if applicable)

Residential Taxable Market Value	Proposed Tax Rate	Estimated City Tax
\$300,100	37.07%	\$1,112.52

**CITY OF EAGLE LAKE, MINNESOTA
CITY COUNCIL RESOLUTION 2022-38**

**A Resolution Setting the Fiscal Year 2023 Preliminary City Budget and
Preliminary Property Tax Levy**

WHEREAS, the City Council estimates the following sums of money will be levied for the current year, collectible in 2023, upon the taxable property in the City of Eagle Lake, for the following purposes:

General Fund	\$769,952
Economic Development Authority	\$ 51,000
Debt Service	<u>\$152,310</u>
TOTAL TAX LEVY	\$973,262

BE IT RESOLVED, that the City Council has scheduled a Truth-N-Taxation public hearing for 6:00 p.m., Monday, December 5, 2022, in the Eagle Lake Council Chambers, 705 Parkway Ave., Eagle Lake, MN and a continuation hearing, if necessary for 6:00 p.m., Monday, December 12, 2022 at the same location.

BE IT FURTHER RESOLVED, that the City Council directs the City Administrator to transmit a certified copy of this resolution to the County Auditor of Blue Earth County, MN.

Adopted by the City Council of Eagle Lake, MN this 26th day of September 2022.

Tim Auringer, Mayor

ATTEST:

Jennifer J. Bromeland, City Administrator
(S E A L)

PROPOSED PRELIMINARY BUDGET

CITY OF EAGLE LAKE

2023 Revenue Budget Worksheet

Account Descr	2021 Amt	2022 Budget	YTD Amt	2022 YTD Balance	2022 % of Budget	2023 Budget	UnderLine
FUND 101 GENERAL							
R 101-31000 Property Taxes	\$617,392.18	\$696,904.00	\$378,211.96	\$318,692.04	54.27%	\$769,952.00	
R 101-32100 Business Licenses	\$3,115.00	\$3,300.00	\$500.00	\$2,800.00	15.15%	\$3,000.00	
R 101-32210 Building Permits	\$52,778.28	\$35,000.00	\$41,471.68	-\$6,471.68	120.84%	\$60,000.00	
R 101-32211 Surcharge - Flat Fee	\$155.50	\$100.00	\$44.00	\$56.00	50.00%	\$100.00	
R 101-32212 Surcharge - Value	\$1,523.50	\$800.00	\$1,459.50	-\$659.50	182.44%	\$1,500.00	
R 101-32213 Surcharge - Plumbing	\$12.00	\$10.00	\$8.00	\$2.00	90.00%	\$10.00	
R 101-32214 Surcharge - Mechanical	\$12.00	\$10.00	\$9.00	\$1.00	100.00%	\$10.00	
R 101-32215 Surcharge - Other	\$1.00	\$10.00	\$66.00	-\$56.00	660.00%	\$10.00	
R 101-32220 Zoning Permit	\$1,880.00	\$1,150.00	\$1,040.00	\$110.00	97.39%	\$1,150.00	
R 101-32221 Rental Inspection	\$1,348.34	\$1,000.00	\$328.34	\$671.66	32.83%	\$20,000.00	
R 101-32240 Dog Licenses	\$1,805.00	\$1,500.00	\$1,095.00	\$405.00	80.33%	\$1,500.00	
R 101-32260 Refunds and Reimbursements	\$41,998.01	\$32,000.00	\$33,608.28	-\$1,608.28	112.70%	\$35,000.00	
R 101-33000 Intergovernmental Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-33100 Federal Grants and Aids	\$10,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-33400 State Grants and Aids	\$5,000.00	\$25,000.00	\$0.00	\$25,000.00	0.00%	\$25,000.00	
R 101-33401 Local Government Aid	\$724,678.00	\$685,922.00	\$342,961.00	\$342,961.00	50.00%	\$699,884.00	
R 101-33405 PERA Rate Aid	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-33418 MN Police Relief Payment	\$26,045.61	\$28,353.00	\$0.00	\$28,353.00	0.00%	\$28,353.00	
R 101-33419 MN Fire Relief Payment	\$25,304.15	\$23,582.00	\$0.00	\$23,582.00	0.00%	\$23,582.00	
R 101-33428 Payment in Leau of Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-34107 Adminstrative Service Fee	\$5,325.98	\$4,000.00	\$2,391.85	\$1,608.15	65.67%	\$4,000.00	
R 101-34110 Planning & Zoning Fees	\$903.60	\$500.00	\$146.00	\$354.00	184.67%	\$500.00	
R 101-34403 Refuse Collection Charges	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-34404 Recycling Collection Charge	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-35000 Fines and Fees	\$6,948.67	\$3,500.00	\$2,648.25	\$851.75	90.80%	\$3,500.00	
R 101-36100 Special Assessments	\$1,014.22	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-36101 Indust. Park - N. Lift Station	\$1,926.24	\$1,926.00	\$963.12	\$962.88	50.01%	\$1,926.00	
R 101-36102 Greenfld Assessment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-36103 Joan Lane Special Assessment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$951.00	
R 101-36104 Lakeview Watermain 13 Sp. AS	\$950.39	\$951.00	\$475.19	\$475.81	49.97%	\$0.00	
R 101-36106 Sparrowhawk Sp. Assmt	\$557.79	\$472.00	\$0.00	\$472.00	0.00%	\$0.00	
R 101-36200 Miscellaneous Revenues	\$3,039.82	\$500.00	\$2,620.45	-\$2,120.45	524.09%	\$2,000.00	
R 101-36210 Interest Earnings	\$20,075.61	\$25,000.00	\$26,927.48	-\$1,927.48	107.71%	\$25,000.00	
R 101-36230 Contributions - General	\$1,070.00	\$50.00	\$6,500.00	-\$6,450.00	13000.00%	\$5,000.00	
R 101-36231 Contributions - Park	\$28,958.11	\$15,000.00	\$2,256.00	\$12,744.00	15.04%	\$15,000.00	
R 101-36232 Contributions - Fire Department	\$87,000.00	\$40,000.00	\$0.00	\$40,000.00	0.00%	\$15,000.00	
R 101-36233 Police - Seizure	\$0.00	\$500.00	\$0.00	\$500.00	0.00%	\$500.00	

Account Descr	2021 Amt	2022 Budget	YTD Amt	2022 YTD Balance	2022 % of Budget	2023 Budget	UnderLine
R 101-36240 Fire Call Revenue	\$750.00	\$1,000.00	\$1,750.00	-\$750.00	175.00%	\$1,000.00	
R 101-36241 Fire Contract Payment	\$62,660.94	\$66,672.00	\$31,330.60	\$35,341.40	46.99%	\$62,662.00	
R 101-38020 Rental Revenue	\$400.00	\$500.00	\$300.00	\$200.00	60.00%	\$500.00	
R 101-38021 Wireless Internet Rental Fee	\$18,958.05	\$19,000.00	\$12,838.38	\$6,161.62	76.12%	\$19,000.00	
R 101-38022 Contract For Deed	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-38050 Cable TV Franchise Fee	\$13,376.88	\$25,000.00	\$21,184.73	\$3,815.27	84.74%	\$25,000.00	
R 101-38051 Electric Franchise Fee	\$7,897.42	\$9,500.00	\$5,832.13	\$3,667.87	62.61%	\$9,500.00	
R 101-38052 Gas Franchise Fee	\$7,316.49	\$9,300.00	\$5,509.10	\$3,790.90	59.24%	\$9,300.00	
R 101-38053 Solar Credit	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-38054 Small Cities Street Money	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-38200 Park Dedication	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-38201 Eagle Heights Trail Dedication	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-38400 Internal Service Fund Revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-39101 Sale of Equipment-Material	\$10,511.00	\$0.00	\$10,034.50	-\$10,034.50	0.00%	\$10,000.00	
R 101-39102 Issuance of Capital Lease	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 101-39400 Escrow Funds Received	\$154,257.50	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 101 GENERAL	\$1,946,947.28	\$1,758,012.00	\$934,510.54	\$823,501.46		1,879,390.00	
FUND 201 STORM WATER DRAINAGE							
R 201-32219 SWPPP Review	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,000.00	
R 201-32260 Refunds and Reimbursements	\$468.00	\$1,000.00	\$0.00	\$1,000.00	0.00%	\$1,050.00	
R 201-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 201-37100 Sales for Services	\$48,969.41	\$49,000.00	\$33,090.77	\$15,909.23	75.96%	\$56,350.00	
R 201-39101 Sale of Equipment-Material	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 201 STORM WATER DRAINAGE	\$49,437.41	\$50,000.00	\$33,090.77	\$16,909.23		\$59,400.00	
FUND 202 RECYCLING UTILITY							
R 202-34404 Recycling Collection Charge	\$57,083.86	\$57,000.00	\$39,217.31	\$17,782.69	77.56%	\$63,000.00	
FUND 202 RECYCLING UTILITY	\$57,083.86	\$57,000.00	\$39,217.31	\$17,782.69		\$63,000.00	
FUND 203 REFUSE UTILITY							
R 203-34403 Refuse Collection Charges	\$182,159.10	\$181,000.00	\$127,211.30	\$53,788.70	79.24%	\$181,000.00	
FUND 203 REFUSE UTILITY	\$182,159.10	\$181,000.00	\$127,211.30	\$53,788.70		\$181,000.00	
FUND 206 ECONOMIC DEVELOPMENT AUTHORITY							
R 206-31000 Property Taxes	\$50,978.22	\$51,000.00	\$27,091.86	\$23,908.14	53.12%	\$51,000.00	
R 206-36200 Miscellaneous Revenues	\$0.00	\$10,000.00	\$0.00	\$10,000.00	0.00%	\$0.00	
R 206-36210 Interest Earnings	\$103.20	\$100.00	\$126.14	-\$26.14	126.14%	\$100.00	
R 206-39101 Sale of Equipment-Material	\$50,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 206-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 206-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	

Account Descr	2021 Amt	2022 Budget	2022 YTD Amt	2022 YTD Balance	2022 % of Budget	2022 Budget	UnderLine
FUND 206 ECONOMIC DEVELOPMENT AUTH	\$101,081.42	\$61,100.00	\$27,218.00	\$33,882.00		\$51,100.00	
FUND 207 EDA REVOLVING LOAN FUND							
R 207-34900 Fromm EDA Loan 2013 Princip	-\$41.10	\$8,060.00	\$5,801.02	\$2,258.98	81.11%	\$8,060.00	
R 207-34901 Fromm EDA Loan 2013 Interes	\$1,826.51	\$1,270.00	\$865.16	\$404.84	70.75%	\$1,270.00	
R 207-34902 Loan Repayment-Miller	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 207-34920 Blue Earth County Loan to City	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 207-36210 Interest Earnings	\$48.38	\$100.00	\$45.52	\$54.48	45.52%	\$100.00	
R 207-36211 EDA Loan Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 207-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 207 EDA REVOLVING LOAN FUND	\$1,833.79	\$9,430.00	\$6,711.70	\$2,718.30		\$9,430.00	
FUND 208 ACCOUNT TO CLOSE FOR PARKWAY							
R 208-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 208 ACCOUNT TO CLOSE FOR PARKW	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
FUND 210 SMALL CITIES GRANT FUND							
R 210-32260 Refunds and Reimbursements	\$0.00	\$0.00	\$0.65	-\$0.65	0.00%	\$0.00	
R 210-36210 Interest Earnings	\$5.64	\$15.00	\$4.54	\$10.46	30.27%	\$5.00	
FUND 210 SMALL CITIES GRANT FUND	\$5.64	\$15.00	\$5.19	\$9.81		\$5.00	
FUND 221 TAX INCREMENT DIST. 1-2 CEDAR							
R 221-31050 Tax Increments	\$109,055.68	\$96,586.00	\$50,224.44	\$46,361.56	52.00%	\$96,586.00	
FUND 221 TAX INCREMENT DIST. 1-2 CEDA	\$109,055.68	\$96,586.00	\$50,224.44	\$46,361.56		\$96,586.00	
FUND 222 TAX ABATEMENT-AUTUMN WIND							
R 222-31051 Property Tax - Tax Abatement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 222 TAX ABATEMENT-AUTUMN WIND	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
FUND 223 TIF #3 704-708 PARKWAY AVE							
R 223-31050 Tax Increments	\$0.00	\$12,215.00	\$5,893.27	\$6,321.73	48.25%	\$12,215.00	
R 223-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 223-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 223 TIF #3 704-708 PARKWAY AVE	\$0.00	\$12,215.00	\$5,893.27	\$6,321.73		\$12,215.00	
FUND 250 AMERICA RESCUE PLAN							
R 250-33400 State Grants and Aids	\$168,677.13	\$163,329.00	\$168,677.13	-\$5,348.13	103.27%	\$0.00	
FUND 250 AMERICA RESCUE PLAN	\$168,677.13	\$163,329.00	\$168,677.13	-\$5,348.13		\$0.00	
FUND 310 CATE STREET-RETIRED							
R 310-31000 Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 310-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	

Account Descr	2021 Amt	2022 Budget	2022 YTD Amt	2022 YTD Balance	2022 % of Budget	2023 Budget	UnderLine
FUND 310 CATE STREET-RETIRED	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
FUND 311 CITY FACILITIES-RETIRED							
R 311-31000 Property Taxes	\$113,894.37	\$78,413.00	\$57,973.18	\$20,439.82	73.93%	\$73,176.00	
R 311-36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 311-39203 Transfer from Other Fund	\$100,000.00	\$100,000.00	\$0.00	\$100,000.00	0.00%	\$100,000.00	
FUND 311 CITY FACILITIES-RETIRED	\$213,894.37	\$178,413.00	\$57,973.18	\$120,439.82		\$173,176.00	
FUND 326 2ND N, 3RD N, & PARKWAY-PFA							
R 326-31000 Property Taxes	\$884.90	\$28,465.00	\$0.00	\$28,465.00	0.00%	\$27,794.00	
R 326-36100 Special Assessments	\$32,634.52	\$14,498.00	\$7,022.19	\$7,475.81	48.44%	\$14,498.00	
R 326-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 326-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 326 2ND N, 3RD N, & PARKWAY-PFA	\$33,519.42	\$42,963.00	\$7,022.19	\$35,940.81		\$42,292.00	
FUND 327 LINDA DR EXTENSION-RETIRED							
R 327-31000 Property Taxes	\$0.00	\$2,756.00	\$0.00	\$2,756.00	0.00%	\$2,661.00	
R 327-36100 Special Assessments	\$3,375.75	\$3,337.00	\$1,668.42	\$1,668.58	50.00%	\$3,337.00	
R 327-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 327-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 327 LINDA DR EXTENSION-RETIRED	\$3,375.75	\$6,093.00	\$1,668.42	\$4,424.58		\$5,998.00	
FUND 328 STORM SEWER IMPROVEMENT 2010							
R 328-31000 Property Taxes	\$0.00	\$15,830.00	\$0.00	\$15,830.00	0.00%	\$15,857.00	
R 328-36100 Special Assessments	\$79.32	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 328-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 328 STORM SEWER IMPROVEMENT 2	\$79.32	\$15,830.00	\$0.00	\$15,830.00		\$15,857.00	
FUND 329 JOAN LANE REFUNDING 2021B							
R 329-31000 Property Taxes	\$40,970.01	\$21,698.00	\$2,664.69	\$19,033.31	12.28%	\$20,579.00	
R 329-36100 Special Assessments	\$1,317.80	\$4,696.00	\$19,139.33	-\$14,443.33	407.57%	\$4,696.00	
FUND 329 JOAN LANE REFUNDING 2021B	\$42,287.81	\$26,394.00	\$21,804.02	\$4,589.98		\$25,275.00	
FUND 330 2ND, LINDA, STORM 2017 CROSSOV							
R 330-31000 Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 330-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 330-39203 Transfer from Other Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 330-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 330 2ND, LINDA, STORM 2017 CROSS	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
FUND 331 CSAH 27/AGENCY ST 2021A							
R 331-31000 Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$9,450.00	

Account Descr	2021 Amt	2022 Budget	2022 YTD Amt	2022 YTD Balance	2022 % of Budget	2023 Budget	UnderLine
R 331-36100 Special Assessments	\$114,140.00	\$39,706.00	\$52,527.42	-\$12,821.42	132.29%	\$39,706.00	
R 331-39203 Transfer from Other Fund	\$12,526.67	\$0.00	\$0.00	\$0.00	0.00%	\$45,085.00	
R 331-39310 Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 331 CSAH 27/AGENCY ST 2021A	\$126,666.67	\$39,706.00	\$52,527.42	-\$12,821.42		\$94,241.00	
FUND 332 FACILITIES 2021B							
R 332-39310 Bond Proceeds	\$1,398,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 332 FACILITIES 2021B	\$1,398,000.00	\$0.00	\$0.00	\$0.00		\$0.00	
FUND 431 AGENCY RECONSTRUCTION-CSAH 27							
R 431-39201 Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 431-39203 Transfer from Other Fund	\$0.00	\$0.00	\$600,000.00	-\$600,000.00	0.00%	\$0.00	
R 431-39310 Bond Proceeds	\$1,295,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 431 AGENCY RECONSTRUCTION-CSA	\$1,295,000.00	\$0.00	\$600,000.00	-\$600,000.00		\$0.00	
FUND 601 WATER FUND							
R 601-31300 State Sales and Use Tax	\$405.06	\$550.00	\$354.56	\$195.44	66.72%	\$550.00	
R 601-31301 County Sales and Use Tax	\$28.13	\$40.00	\$28.92	\$11.08	74.55%	\$40.00	
R 601-33405 PERA Rate Aid	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 601-34407 Area Charges	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 601-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 601-36200 Miscellaneous Revenues	\$605.00	\$1,500.00	\$116.00	\$1,384.00	7.73%	\$1,500.00	
R 601-37100 Sales for Services	\$415,078.81	\$405,000.00	\$280,252.09	\$124,747.91	79.80%	\$437,309.00	
R 601-37110 Water Meter Sales	\$5,033.60	\$10,000.00	\$5,116.10	\$4,883.90	51.16%	\$10,000.00	
R 601-37170 Hook Up Fee	\$5,581.57	\$6,000.00	\$4,000.00	\$2,000.00	66.67%	\$6,300.00	
R 601-39101 Sale of Equipment-Material	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 601 WATER FUND	\$426,732.17	\$423,090.00	\$289,867.67	\$133,222.33		\$455,699.00	
FUND 602 SEWER FUND							
R 602-32260 Refunds and Reimbursements	\$47,406.41	\$0.00	\$47,406.41	-\$47,406.41	0.00%	\$0.00	
R 602-33405 PERA Rate Aid	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 602-34407 Area Charges	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 602-36100 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 602-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 602-37100 Sales for Services	\$486,775.12	\$515,000.00	\$339,670.84	\$175,329.16	73.96%	\$515,000.00	
R 602-37170 Hook Up Fee	\$4,212.81	\$5,000.00	\$3,600.00	\$1,400.00	72.00%	\$5,000.00	
R 602-37255 I & I Penalty	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
R 602-37260 Late Fees	\$12,580.61	\$5,000.00	\$7,392.69	-\$2,392.69	148.62%	\$8,000.00	
R 602-39101 Sale of Equipment-Material	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
FUND 602 SEWER FUND	\$550,974.95	\$525,000.00	\$398,069.94	\$126,930.06		\$528,000.00	

Account Descr	2021 Amt	2022 Budget	2022 YTD Amt	2022 YTD Balance	2022 % of Budget	2023 Budget	UnderLine
	\$6,706,811.77	\$3,646,176.00	\$2,821,692.49	\$824,483.51		3,692,664.00	

PROPOSED PRELIMINARY BUDGET

CITY OF EAGLE LAKE

2023 Expenditure Budget Worksheet

Account Descr	2021 Amt	2022 Budget	YTD Amt	2022 YTD Balance	%YTD Budget	2023 Budget	UnderLine
FUND 101 GENERAL							
Dept 41000 General Government (GENERAL)							
E 101-41000-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41000-123 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41000-131 Employer Paid Health	\$89,184.92	\$61,200.00	\$54,453.00	\$6,747.00	88.98%	\$83,061.00	
E 101-41000-132 Employer Paid Health Savings	\$33,340.55	\$34,450.00	\$16,575.00	\$17,875.00	48.11%	\$42,250.00	
E 101-41000-133 Employer Paid Dental	\$4,390.67	\$3,113.00	\$2,934.56	\$178.44	94.27%	\$4,453.00	
E 101-41000-151 Work Comp Premium	\$19,621.62	\$11,852.00	\$0.00	\$11,852.00	0.00%	\$19,171.00	
E 101-41000-300 Professional Svcs (GENERAL)	\$119.00	\$5,000.00	\$0.00	\$5,000.00	0.00%	\$2,500.00	
E 101-41000-362 Property & Liability Ins	\$13,138.58	\$22,015.00	\$0.00	\$22,015.00	0.00%	\$23,016.00	
E 101-41000-400 CD purchase	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41000-430 Miscellaneous (GENERAL)	\$15,605.52	\$62,100.00	\$3,723.62	\$58,376.38	6.00%	\$20,000.00	
E 101-41000-433 Dues and Subscriptions	\$11,920.00	\$12,000.00	\$8,666.04	\$3,333.96	72.22%	\$12,000.00	
E 101-41000-438 Meeting & Education	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41000-445 Music on Parkway	\$14,522.20	\$5,000.00	\$7,163.49	-\$2,163.49	143.27%	\$10,000.00	
E 101-41000-510 Capital Outlay-Actual Expense	\$0.00	\$0.00	\$5,927.61	-\$5,927.61	0.00%	\$0.00	
E 101-41000-550 Capital Outlay - Set Aside	\$5,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,500.00	
E 101-41000-721 Transfer Out	\$0.00	\$0.00	\$300,000.00	-\$300,000.00	0.00%	\$0.00	
E 101-41000-740 ESCROW FUNDS RETURNED	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
Dept 41000 General Government (GENERAL)	\$206,843.06	\$216,730.00	\$399,443.32	-\$182,713.32		\$218,951.00	
Dept 41100 City Council							
E 101-41100-100 Wages and Salaries (GENERAL)	\$12,005.00	\$12,500.00	\$8,280.00	\$4,220.00	66.24%	\$14,400.00	
E 101-41100-108 Video Intern Wages	\$400.00	\$640.00	\$320.00	\$320.00	50.00%	\$640.00	
E 101-41100-121 PERA	\$0.00	\$813.00	\$0.00	\$813.00	0.00%	\$1,080.00	
E 101-41100-122 FICA	\$769.11	\$815.00	\$533.20	\$281.80	65.42%	\$892.00	
E 101-41100-123 Medicare	\$179.88	\$191.00	\$124.70	\$66.30	65.29%	\$209.00	
E 101-41100-438 Meeting & Education	\$525.00	\$1,000.00	\$275.00	\$725.00	27.50%	\$1,000.00	
Dept 41100 City Council	\$13,878.99	\$15,959.00	\$9,532.90	\$6,426.10		\$18,221.00	
Dept 41200 Mayor							
E 101-41200-100 Wages and Salaries (GENERAL)	\$4,300.00	\$4,500.00	\$2,850.00	\$1,650.00	63.33%	\$4,800.00	
E 101-41200-121 PERA	\$0.00	\$292.00	\$0.00	\$292.00	0.00%	\$360.00	
E 101-41200-122 FICA	\$0.00	\$279.00	\$0.00	\$279.00	0.00%	\$298.00	
E 101-41200-123 Medicare	\$62.36	\$65.00	\$41.33	\$23.67	63.58%	\$70.00	
E 101-41200-438 Meeting & Education	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00%	\$1,500.00	
Dept 41200 Mayor	\$4,362.36	\$6,636.00	\$2,891.33	\$3,744.67		\$7,028.00	
Dept 41400 Elections							
E 101-41400-100 Wages and Salaries (GENERAL)	\$0.00	\$2,250.00	\$1,237.03	\$1,012.97	54.98%	\$0.00	

Account Descr	2021 Amt	2022 Budget	YTD Amt	2022 YTD Balance	%YTD Budget	2023 Budget	UnderLine
E 101-41400-122 FICA	\$0.00	\$0.00	\$76.69	-\$76.69	0.00%	\$0.00	
E 101-41400-123 Medicare	\$0.00	\$0.00	\$17.94	-\$17.94	0.00%	\$0.00	
E 101-41400-430 Miscellaneous (GENERAL)	\$500.00	\$1,100.00	\$722.77	\$377.23	65.71%	\$500.00	
E 101-41400-510 Capital Outlay-Actual Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
Dept 41400 Elections	\$500.00	\$3,350.00	\$2,054.43	\$1,295.57		\$500.00	
Dept 41500 Administration							
E 101-41500-100 Wages and Salaries (GENERAL)	\$101,412.78	\$101,910.00	\$59,824.89	\$42,085.11	58.70%	\$90,077.00	
E 101-41500-121 PERA	\$6,798.75	\$7,644.00	\$4,739.15	\$2,904.85	62.00%	\$6,756.00	
E 101-41500-122 FICA	\$4,548.54	\$6,319.00	\$3,154.43	\$3,164.57	49.92%	\$5,585.00	
E 101-41500-123 Medicare	\$1,063.76	\$1,478.00	\$737.73	\$740.27	49.91%	\$1,307.00	
E 101-41500-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-151 Work Comp Premium	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-210 Operating Supplies (GENERAL)	\$8,837.21	\$9,000.00	\$9,010.25	-\$10.25	100.11%	\$9,000.00	
E 101-41500-320 Communications (GENERAL)	\$3,573.05	\$5,000.00	\$2,802.93	\$2,197.07	56.06%	\$5,000.00	
E 101-41500-351 Legal Notices-Public Hearings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-352 Publications	\$488.06	\$2,500.00	\$567.06	\$1,932.94	22.68%	\$1,000.00	
E 101-41500-362 Property & Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-390 Operating Agreement-ASA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-430 Miscellaneous (GENERAL)	\$405.72	\$500.00	\$0.00	\$500.00	0.00%	\$500.00	
E 101-41500-433 Dues and Subscriptions	\$45.00	\$0.00	\$50.00	-\$50.00	0.00%	\$0.00	
E 101-41500-438 Meeting & Education	\$2,370.57	\$4,500.00	\$2,152.14	\$2,347.86	47.83%	\$4,500.00	
E 101-41500-510 Capital Outlay-Actual Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-550 Capital Outlay - Set Aside	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-602 Capital Principal	\$1,203.00	\$1,275.00	\$844.29	\$430.71	66.22%	\$1,275.00	
E 101-41500-605 Capital Lease Issued	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41500-612 Capital Interest	\$165.00	\$116.00	\$67.71	\$48.29	58.37%	\$116.00	
Dept 41500 Administration	\$130,911.44	\$140,242.00	\$83,950.58	\$56,291.42		\$125,116.00	
Dept 41600 Professional							
E 101-41600-300 Professional Svcs (GENERAL)	\$5,425.95	\$10,000.00	\$2,084.05	\$7,915.95	20.84%	\$5,000.00	
E 101-41600-301 Auditing and Acct g Services	\$23,350.00	\$25,000.00	\$24,500.00	\$500.00	98.00%	\$26,500.00	
E 101-41600-303 Engineering Fees	\$6,605.50	\$10,000.00	\$4,089.50	\$5,910.50	40.90%	\$7,500.00	
E 101-41600-304 Legal Fees	\$14,662.33	\$15,000.00	\$10,947.00	\$4,053.00	72.98%	\$20,000.00	
E 101-41600-310 Computer Technical Support	\$30,226.33	\$24,000.00	\$20,623.39	\$3,376.61	85.93%	\$24,000.00	
E 101-41600-311 Building Inspector Fees	\$37,649.10	\$35,000.00	\$21,575.37	\$13,424.63	61.64%	\$35,000.00	
E 101-41600-313 State Surcharge Fee	\$2,123.18	\$1,500.00	\$984.44	\$515.56	65.63%	\$1,500.00	
E 101-41600-314 Service Agreements	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41600-315 City History	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41600-316 Payroll Processing	\$5,691.55	\$6,100.00	\$3,645.54	\$2,454.46	59.76%	\$6,100.00	

Account Descr	2021 Amt	2022 Budget	YTD Amt	2022 YTD Balance	%YTD Budget	2023 Budget	UnderLine
Dept 41600 Professional	\$4,782.00	\$5,000.00	\$1,000.00	\$4,000.00	20.00%	\$5,500.00	
	\$130,515.94	\$131,600.00	\$89,449.29	\$42,150.71		\$131,100.00	
Dept 41800 Planning & Zoning Comm. Devel.							
E 101-41800-100 Wages and Salaries (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$46,801.00	
E 101-41800-102 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$500.00	
E 101-41800-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$3,510.00	
E 101-41800-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,902.00	
E 101-41800-123 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$679.00	
E 101-41800-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41800-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41800-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41800-351 Legal Notices-Public Hearings	\$105.11	\$200.00	\$0.00	\$200.00	0.00%	\$200.00	
E 101-41800-430 Miscellaneous (GENERAL)	\$369.65	\$400.00	\$156.00	\$244.00	39.00%	\$400.00	
E 101-41800-439 Refund & Reimbursement	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%	\$0.00	
Dept 41800 Planning & Zoning Comm. Devel	\$474.76	\$1,600.00	\$156.00	\$1,444.00		\$54,992.00	
Dept 41900 City Hall							
E 101-41900-210 Operating Supplies (GENERAL)	\$616.91	\$2,200.00	\$489.33	\$1,710.67	22.24%	\$1,000.00	
E 101-41900-220 Repair/Maint Supply (GENER)	\$4,717.97	\$6,000.00	\$1,777.74	\$4,222.26	29.63%	\$6,000.00	
E 101-41900-381 Electric Utilities	\$10,639.43	\$11,000.00	\$7,468.46	\$3,531.54	67.90%	\$11,000.00	
E 101-41900-510 Capital Outlay-Actual Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-41900-550 Capital Outlay - Set Aside	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,500.00	
Dept 41900 City Hall	\$15,974.31	\$19,200.00	\$9,735.53	\$9,464.47		\$20,500.00	
Dept 42100 Streets							
E 101-42100-100 Wages and Salaries (GENERAL)	\$36,092.42	\$34,569.00	\$21,082.47	\$13,486.53	60.99%	\$41,310.00	
E 101-42100-121 PERA	\$2,009.61	\$2,593.00	\$1,515.60	\$1,077.40	58.45%	\$3,100.00	
E 101-42100-122 FICA	\$1,791.65	\$2,144.00	\$1,252.88	\$891.12	58.44%	\$2,562.00	
E 101-42100-123 Medicare	\$419.01	\$502.00	\$293.00	\$209.00	58.37%	\$599.00	
E 101-42100-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42100-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42100-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42100-151 Work Comp Premium	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42100-210 Operating Supplies (GENERAL)	\$2,814.56	\$5,500.00	\$1,017.06	\$4,482.94	18.49%	\$5,500.00	
E 101-42100-212 Fuel	\$5,590.19	\$8,800.00	\$3,795.20	\$5,004.80	43.13%	\$8,800.00	
E 101-42100-220 Repair/Maint Supply (GENER)	\$8,966.04	\$7,000.00	\$3,123.99	\$3,876.01	44.63%	\$7,000.00	
E 101-42100-224 Street Repair-General Mainte	\$116,980.00	\$115,000.00	\$41,525.99	\$73,474.01	36.11%	\$100,000.00	
E 101-42100-300 Professional Svs (GENERAL)	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%	\$5,000.00	
E 101-42100-320 Communications (GENERAL)	\$976.20	\$1,000.00	\$738.39	\$261.61	73.84%	\$1,000.00	
E 101-42100-362 Property & Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42100-381 Electric Utilities	\$1,330.68	\$1,700.00	\$1,016.08	\$683.92	59.77%	\$1,700.00	

Account Descr	2021 Amt	2022 Budget	YTD Amt	2022 YTD Balance	%YTD Budget	2023 Budget	UnderLine
E 101-42100-383 Gas Utility	\$1,046.91	\$1,091.00	\$823.11	\$267.89	75.45%	\$1,157.00	
E 101-42100-430 Miscellaneous (GENERAL)	\$0.00	\$500.00	\$0.00	\$500.00	0.00%	\$0.00	
E 101-42100-437 Clothing Allowance	\$532.87	\$700.00	\$372.70	\$327.30	53.24%	\$700.00	
E 101-42100-438 Meeting & Education	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42100-510 Capital Outlay-Actual Expense	\$60,123.37	\$40,000.00	\$340.60	\$39,659.40	0.85%	\$11,000.00	
E 101-42100-550 Capital Outlay - Set Aside	\$0.00	\$98,553.00	\$0.00	\$98,553.00	0.00%	\$73,553.00	
E 101-42100-560 Capital Outlay - Sidewalks	\$23,437.00	\$15,000.00	\$15,000.00	\$0.00	100.00%	\$20,000.00	
Dept 42100 Streets	\$262,110.51	\$339,652.00	\$91,897.07	\$247,754.93		\$282,981.00	
Dept 42110 Street Lighting							
E 101-42110-381 Electric Utilities	\$38,893.69	\$35,000.00	\$28,481.49	\$6,518.51	81.38%	\$40,000.00	
Dept 42110 Street Lighting	\$38,893.69	\$35,000.00	\$28,481.49	\$6,518.51		\$40,000.00	
Dept 42120 Refuse & Recycling							
E 101-42120-384 Refuse Collection Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42120-386 Recycling Collection Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42120-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42120-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
Dept 42120 Refuse & Recycling	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Dept 42200 Police Department							
E 101-42200-100 Wages and Salaries (GENERAL)	\$198,525.23	\$188,405.00	\$108,218.40	\$80,186.60	57.44%	\$236,562.00	
E 101-42200-102 Overtime	\$19,880.86	\$8,800.00	\$11,312.23	-\$2,512.23	128.55%	\$18,000.00	
E 101-42200-103 Part-Time Police Wages	\$9,402.40	\$28,600.00	\$6,823.60	\$21,776.40	23.86%	\$5,000.00	
E 101-42200-106 TZD Wages	\$9,362.33	\$10,000.00	\$4,513.62	\$5,486.38	45.14%	\$10,000.00	
E 101-42200-107 On Call Police Wages	\$5,016.73	\$5,000.00	\$4,163.11	\$836.89	83.26%	\$3,000.00	
E 101-42200-121 PERA	\$37,904.33	\$42,623.00	\$25,661.64	\$16,961.36	60.21%	\$46,799.00	
E 101-42200-122 FICA	\$146.02	\$0.00	\$524.26	-\$524.26	0.00%	\$0.00	
E 101-42200-123 Medicare	\$2,912.15	\$3,492.00	\$2,039.69	\$1,452.31	58.41%	\$3,952.00	
E 101-42200-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-151 Work Comp Premium	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-210 Operating Supplies (GENERAL)	\$4,921.93	\$6,035.00	\$2,881.34	\$3,153.66	47.74%	\$6,035.00	
E 101-42200-212 Fuel	\$10,341.77	\$15,300.00	\$7,569.89	\$7,730.11	49.48%	\$16,065.00	
E 101-42200-220 Repair/Maint Supply (GENERAL)	\$5,917.56	\$7,598.00	\$1,389.40	\$6,208.60	18.29%	\$7,598.00	
E 101-42200-300 Professional Svcs (GENERAL)	\$5,403.44	\$4,280.00	\$2,474.00	\$1,806.00	57.80%	\$4,494.00	
E 101-42200-306 Physicals	\$135.00	\$500.00	\$208.59	\$291.41	41.72%	\$0.00	
E 101-42200-312 New Officer Hiring/Physicals	\$250.00	\$937.00	\$0.00	\$937.00	0.00%	\$1,000.00	
E 101-42200-320 Communications (GENERAL)	\$5,802.18	\$5,184.00	\$3,533.84	\$1,650.16	68.17%	\$5,184.00	
E 101-42200-362 Property & Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-430 Miscellaneous (GENERAL)	\$2,024.76	\$3,000.00	\$177.02	\$2,822.98	5.90%	\$3,000.00	

Account Descr	2021 Amt	2022 Budget	YTD Amt	2022 YTD Balance	%YTD Budget	2023 Budget	UnderLine
E 101-42200-433 Dues and Subscriptions	\$447.24	\$1,000.00	\$680.00	\$320.00	68.00%	\$1,000.00	
E 101-42200-437 Clothing Allowance	\$4,242.92	\$6,300.00	\$2,845.96	\$3,454.04	45.17%	\$6,300.00	
E 101-42200-438 Meeting & Education	\$6,064.93	\$6,050.00	\$3,252.70	\$2,797.30	53.76%	\$6,353.00	
E 101-42200-439 Refund & Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-510 Capital Outlay-Actual Expense	\$85,994.25	\$0.00	\$0.00	\$0.00	0.00%	\$28,355.00	
E 101-42200-540 Capital Outlay - Seizure	\$494.91	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42200-550 Capital Outlay - Set Aside	\$0.00	\$52,164.00	\$0.00	\$52,164.00	0.00%	\$60,664.00	
Dept 42200 Police Department	\$415,190.94	\$395,268.00	\$188,269.29	\$206,998.71		\$469,361.00	
Dept 42300 Fire Department							
E 101-42300-100 Wages and Salaries (GENERAL)	\$26,130.00	\$5,000.00	\$3,200.00	\$1,800.00	64.00%	\$8,000.00	
E 101-42300-104 Calls & Training Wages	\$0.00	\$20,000.00	\$0.00	\$20,000.00	0.00%	\$25,000.00	
E 101-42300-121 PERA	\$28.13	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42300-122 FICA	\$1,620.06	\$1,550.00	\$198.40	\$1,351.60	12.80%	\$2,046.00	
E 101-42300-123 Medicare	\$378.89	\$363.00	\$46.40	\$316.60	12.78%	\$479.00	
E 101-42300-124 Fire Relief Payment	\$53,639.91	\$37,000.00	\$0.00	\$37,000.00	0.00%	\$37,000.00	
E 101-42300-151 Work Comp Premium	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42300-210 Operating Supplies (GENERAL)	\$7,507.49	\$5,500.00	\$5,957.34	-\$457.34	108.32%	\$7,000.00	
E 101-42300-212 Fuel	\$2,140.63	\$2,500.00	\$2,600.09	-\$100.09	104.00%	\$3,000.00	
E 101-42300-220 Repair/Maint Supply (GENERAL)	\$22,827.75	\$18,000.00	\$48,605.65	-\$30,605.65	270.03%	\$28,000.00	
E 101-42300-300 Professional Svcs (GENERAL)	\$3,708.72	\$6,000.00	\$3,141.00	\$2,859.00	52.35%	\$6,000.00	
E 101-42300-306 Physicals	\$3,188.75	\$5,000.00	\$3,086.00	\$1,914.00	61.72%	\$4,000.00	
E 101-42300-320 Communications (GENERAL)	\$5,540.56	\$6,000.00	\$1,836.63	\$4,163.37	30.61%	\$6,000.00	
E 101-42300-362 Property & Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42300-381 Electric Utilities	\$2,204.35	\$2,000.00	\$1,645.49	\$354.51	82.27%	\$2,500.00	
E 101-42300-383 Gas Utility	\$2,174.85	\$3,200.00	\$2,116.76	\$1,083.24	66.15%	\$4,000.00	
E 101-42300-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42300-433 Dues and Subscriptions	\$1,300.00	\$2,000.00	\$1,120.00	\$880.00	56.00%	\$2,000.00	
E 101-42300-438 Meeting & Education	\$12,185.08	\$11,000.00	\$7,466.84	\$3,533.16	67.88%	\$15,000.00	
E 101-42300-510 Capital Outlay-Actual Expense	\$0.00	\$59,370.00	\$33,532.11	\$25,837.89	56.48%	\$80,000.00	
E 101-42300-520 Fire Dept Equipment-Gamblin	\$1,680.35	\$20,000.00	\$15,354.13	\$4,645.87	76.77%	\$16,000.00	
E 101-42300-530 Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42300-535 Capital Outlay-Facilities	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$25,000.00	
E 101-42300-550 Capital Outlay - Set Aside	\$0.00	\$126,082.00	\$0.00	\$126,082.00	0.00%	\$129,865.00	
Dept 42300 Fire Department	\$146,255.52	\$330,565.00	\$129,906.84	\$200,658.16		\$400,890.00	
Dept 42400 School Patrol							
E 101-42400-100 Wages and Salaries (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42400-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42400-123 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42400-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	

Account Descr	2021 Amt	2022 Budget	2022 YTD Amt	2022 YTD Balance	%YTD Budget	2023 Budget	UnderLine
Dept 42400 School Patrol	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Dept 42410 Animal Patrol							
E 101-42410-210 Operating Supplies (GENERAL)	\$62.75	\$200.00	\$0.00	\$200.00	0.00%	\$200.00	
E 101-42410-300 Professional Svcs (GENERAL)	\$42.45	\$500.00	\$0.00	\$500.00	0.00%	\$500.00	
Dept 42410 Animal Patrol	\$105.20	\$700.00	\$0.00	\$700.00		\$700.00	
Dept 42430 Civil Patrol							
E 101-42430-220 Repair/Maint Supply (GENERAL)	\$0.00	\$1,300.00	\$0.00	\$1,300.00	0.00%	\$1,300.00	
E 101-42430-381 Electric Utilities	\$686.71	\$1,000.00	\$397.66	\$602.34	39.77%	\$1,000.00	
E 101-42430-510 Capital Outlay-Actual Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
Dept 42430 Civil Patrol	\$686.71	\$2,300.00	\$397.66	\$1,902.34		\$2,300.00	
Dept 42500 Park & Recreation							
E 101-42500-100 Wages and Salaries (GENERAL)	\$38,850.14	\$36,561.00	\$22,984.57	\$13,576.43	62.87%	\$43,605.00	
E 101-42500-121 PERA	\$2,121.07	\$2,742.00	\$1,592.74	\$1,149.26	58.09%	\$3,271.00	
E 101-42500-122 FICA	\$1,972.21	\$2,667.00	\$1,367.68	\$1,299.32	51.28%	\$2,704.00	
E 101-42500-123 Medicare	\$461.21	\$531.00	\$319.86	\$211.14	60.24%	\$633.00	
E 101-42500-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42500-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42500-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42500-151 Work Comp Premium	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42500-210 Operating Supplies (GENERAL)	\$9,932.91	\$11,000.00	\$6,381.79	\$4,618.21	58.02%	\$11,000.00	
E 101-42500-212 Fuel	\$3,716.76	\$5,500.00	\$3,678.97	\$1,821.03	66.89%	\$5,000.00	
E 101-42500-220 Repair/Maint Supply (GENERAL)	\$8,489.57	\$8,800.00	\$8,951.74	-\$151.74	101.72%	\$10,000.00	
E 101-42500-300 Professional Svcs (GENERAL)	\$19,050.24	\$16,500.00	\$18,840.30	-\$2,340.30	114.18%	\$20,000.00	
E 101-42500-320 Communications (GENERAL)	\$988.63	\$900.00	\$746.45	\$153.55	82.94%	\$900.00	
E 101-42500-362 Property & Liability Ins	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 101-42500-381 Electric Utilities	\$4,987.22	\$4,500.00	\$4,115.66	\$384.34	91.46%	\$5,000.00	
E 101-42500-383 Gas Utility	\$1,039.54	\$1,020.00	\$689.57	\$330.43	67.60%	\$1,157.00	
E 101-42500-390 Operating Agreement-ASA	\$1,809.57	\$2,000.00	\$0.00	\$2,000.00	0.00%	\$2,000.00	
E 101-42500-430 Miscellaneous (GENERAL)	\$2,358.00	\$0.00	\$1,960.00	-\$1,960.00	0.00%	\$0.00	
E 101-42500-437 Clothing Allowance	\$540.24	\$700.00	\$365.37	\$334.63	52.20%	\$700.00	
E 101-42500-438 Meeting & Education	\$0.00	\$550.00	\$0.00	\$550.00	0.00%	\$0.00	
E 101-42500-510 Capital Outlay-Actual Expense	\$1,763.72	\$10,000.00	\$8,733.08	\$1,266.92	87.33%	\$11,000.00	
E 101-42500-550 Capital Outlay - Set Aside	\$0.00	\$5,500.00	\$0.00	\$5,500.00	0.00%	\$5,500.00	
E 101-42500-570 Capital Outlay - Park Board	\$72,189.08	\$50,000.00	\$27,514.94	\$22,485.06	55.03%	\$50,000.00	
E 101-42500-572 Active Community	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
Dept 42500 Park & Recreation	\$170,270.11	\$159,471.00	\$108,242.72	\$51,228.28		\$172,470.00	
FUND 101 GENERAL	\$1,536,973.54	\$1,798,273.00	\$1,144,408.45	\$653,864.55		\$1,945,110.00	
FUND 201 STORM WATER DRAINAGE							

Account Descr	2021 Amt	2022 Budget	YTD Amt	2022 YTD Balance	%YTD Budget	2023 Budget	UnderLine
Dept 00000 No Department							
E 201-00000-100 Wages and Salaries (GENERAL)	\$10,656.68	\$9,622.00	\$5,394.36	\$4,227.64	56.06%	\$21,484.00	
E 201-00000-121 PERA	\$558.47	\$722.00	\$386.38	\$335.62	53.52%	\$1,612.00	
E 201-00000-122 FICA	\$592.21	\$597.00	\$318.83	\$278.17	53.41%	\$1,332.00	
E 201-00000-123 Medicare	\$138.50	\$140.00	\$74.56	\$65.44	53.26%	\$312.00	
E 201-00000-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$9,229.00	
E 201-00000-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 201-00000-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$495.00	
E 201-00000-210 Operating Supplies (GENERAL)	\$919.60	\$900.00	\$955.43	-\$55.43	106.16%	\$1,000.00	
E 201-00000-212 Fuel	\$1,667.27	\$1,800.00	\$76.54	\$1,723.46	4.25%	\$2,000.00	
E 201-00000-220 Repair/Maint Supply (GENERAL)	\$7,264.32	\$9,250.00	\$9,016.49	\$233.51	97.48%	\$9,250.00	
E 201-00000-300 Professional Svcs (GENERAL)	\$28,890.95	\$20,000.00	\$11,553.77	\$8,446.23	57.77%	\$20,000.00	
E 201-00000-320 Communications (GENERAL)	\$813.23	\$800.00	\$633.09	\$166.91	79.14%	\$800.00	
E 201-00000-430 Miscellaneous (GENERAL)	\$15,269.26	\$0.00	\$160.00	-\$160.00	0.00%	\$0.00	
E 201-00000-437 Clothing Allowance	\$540.20	\$700.00	\$365.37	\$334.63	52.20%	\$700.00	
E 201-00000-438 Meeting & Education	\$0.00	\$0.00	\$1,230.00	-\$1,230.00	0.00%	\$2,000.00	
E 201-00000-510 Capital Outlay-Actual Expense	\$222,623.22	\$11,000.00	\$340.60	\$10,659.40	3.10%	\$11,000.00	
E 201-00000-550 Capital Outlay - Set Aside	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$10,000.00	
E 201-00000-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$8,953.00	
Dept 00000 No Department	\$289,933.91	\$55,531.00	\$30,505.42	\$25,025.58		\$100,167.00	
FUND 201 STORM WATER DRAINAGE	\$289,933.91	\$55,531.00	\$30,505.42	\$25,025.58		\$100,167.00	
FUND 202 RECYCLING UTILITY							
Dept 00000 No Department							
E 202-00000-386 Recycling Collection Expense	\$51,781.53	\$49,766.00	\$36,413.25	\$13,352.75	73.17%	\$60,503.00	
E 202-00000-721 Transfer Out	\$0.00	\$0.00	-\$940.07	\$940.07	0.00%	\$0.00	
Dept 00000 No Department	\$51,781.53	\$49,766.00	\$35,473.18	\$14,292.82		\$60,503.00	
FUND 202 RECYCLING UTILITY	\$51,781.53	\$49,766.00	\$35,473.18	\$14,292.82		\$60,503.00	
FUND 203 REFUSE UTILITY							
Dept 00000 No Department							
E 203-00000-105 Board & Commission Wages	\$70.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 203-00000-384 Refuse Collection Expense	\$157,593.11	\$138,520.00	\$97,846.37	\$40,673.63	70.64%	\$167,310.00	
E 203-00000-721 Transfer Out	\$0.00	\$0.00	-\$2,071.27	\$2,071.27	0.00%	\$0.00	
Dept 00000 No Department	\$157,663.11	\$138,520.00	\$95,775.10	\$42,744.90		\$167,310.00	
FUND 203 REFUSE UTILITY	\$157,663.11	\$138,520.00	\$95,775.10	\$42,744.90		\$167,310.00	
FUND 206 ECONOMIC DEVELOPMENT AUTHORITY							
Dept 00000 No Department							
E 206-00000-300 Professional Svcs (GENERAL)	\$512.50	\$20,000.00	\$0.00	\$20,000.00	0.00%	\$20,000.00	

Account Descr	2021 Amt	2022 Budget	YTD Amt	2022 YTD Balance	%YTD Budget	2023 Budget	UnderLine
E 206-00000-430 Miscellaneous (GENERAL)	\$7,984.14	\$0.00	\$475.72	-\$475.72	0.00%	\$500.00	
E 206-00000-433 Dues and Subscriptions	\$6,916.02	\$7,179.00	\$7,178.82	\$0.18	100.00%	\$7,179.00	
E 206-00000-438 Meeting & Education	\$421.96	\$100.00	\$16.98	\$83.02	16.98%	\$100.00	
E 206-00000-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
Dept 00000 No Department	\$15,834.62	\$27,279.00	\$7,671.52	\$19,607.48		\$27,779.00	
FUND 206 ECONOMIC DEVELOPMENT AUTHOR	\$15,834.62	\$27,279.00	\$7,671.52	\$19,607.48		\$27,779.00	
FUND 207 EDA REVOLVING LOAN FUND							
Dept 00000 No Department							
E 207-00000-430 Miscellaneous (GENERAL)	\$75.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 207-00000-450 Loan Forgiveness	\$515.80	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 207-00000-497 EDA Loan Issuance	\$0.00	\$0.00	\$413.79	-\$413.79	0.00%	\$0.00	
E 207-00000-498 Loan Payment to Blue Earth C	\$1,085.90	\$796.00	\$15,776.11	-\$14,980.11	1981.92%	\$100.00	
E 207-00000-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
Dept 00000 No Department	\$1,676.70	\$796.00	\$16,189.90	-\$15,393.90		\$100.00	
FUND 207 EDA REVOLVING LOAN FUND	\$1,676.70	\$796.00	\$16,189.90	-\$15,393.90		\$100.00	
FUND 208 ACCOUNT TO CLOSE FOR PARKWAY							
Dept 00000 No Department							
E 208-00000-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
Dept 00000 No Department	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
FUND 208 ACCOUNT TO CLOSE FOR PARKWAY	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
FUND 221 TAX INCREMENT DIST. 1-2 CEDAR							
Dept 00000 No Department							
E 221-00000-300 Professional Svcs (GENERAL)	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	100.00%	\$1,000.00	
E 221-00000-352 Publications	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 221-00000-442 Tax Increment Payment	\$89,921.33	\$26,879.00	\$47,713.18	-\$20,834.18	177.51%	\$88,087.00	
E 221-00000-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
Dept 00000 No Department	\$90,921.33	\$27,879.00	\$48,713.18	-\$20,834.18		\$89,087.00	
FUND 221 TAX INCREMENT DIST. 1-2 CEDAR	\$90,921.33	\$27,879.00	\$48,713.18	-\$20,834.18		\$89,087.00	
FUND 222 TAX ABATEMENT-AUTUMN WIND							
Dept 00000 No Department							
E 222-00000-300 Professional Svcs (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 222-00000-443 Tax Abatement Payment	\$30,812.26	\$30,813.00	\$0.00	\$30,813.00	0.00%	\$30,813.00	
Dept 00000 No Department	\$30,812.26	\$30,813.00	\$0.00	\$30,813.00		\$30,813.00	
FUND 222 TAX ABATEMENT-AUTUMN WIND	\$30,812.26	\$30,813.00	\$0.00	\$30,813.00		\$30,813.00	
FUND 223 TIF #3 704-708 PARKWAY AVE							

Account Descr	2021 Amt	2022 Budget	YTD Amt	2022 YTD Balance	%YTD Budget	2023 Budget	UnderLine
Dept 00000 No Department							
E 223-00000-430 Miscellaneous (GENERAL)	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	100.00%	\$1,000.00	
Dept 00000 No Department	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00		\$1,000.00	
FUND 223 TIF #3 704-708 PARKWAY AVE	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00		\$1,000.00	
FUND 250 AMERICA RESCUE PLAN							
Dept 00000 No Department							
E 250-00000-210 Operating Supplies (GENERAL)	\$0.00	\$163,329.00	\$0.00	\$163,329.00	0.00%	\$337,354.00	
Dept 00000 No Department	\$0.00	\$163,329.00	\$0.00	\$163,329.00		\$337,354.00	
FUND 250 AMERICA RESCUE PLAN	\$0.00	\$163,329.00	\$0.00	\$163,329.00		\$337,354.00	
FUND 311 CITY FACILITIES-RETIRED							
Dept 00000 No Department							
E 311-00000-300 Professional Svcs (GENERAL)	\$237.50	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 311-00000-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 311-00000-601 Debt Srv Bond Principal	\$1,460,000.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 311-00000-611 Bond Interest	\$26,129.31	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
Dept 00000 No Department	\$1,486,366.81	\$0.00	\$0.00	\$0.00		\$0.00	
FUND 311 CITY FACILITIES-RETIRED	\$1,486,366.81	\$0.00	\$0.00	\$0.00		\$0.00	
FUND 326 2ND N, 3RD N, & PARKWAY-PFA							
Dept 00000 No Department							
E 326-00000-300 Professional Svcs (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 326-00000-601 Debt Srv Bond Principal	\$27,000.00	\$27,000.00	\$28,000.00	-\$1,000.00	103.70%	\$28,000.00	
E 326-00000-611 Bond Interest	\$4,781.14	\$5,338.00	\$4,337.52	\$1,000.48	81.26%	\$3,878.00	
E 326-00000-721 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
Dept 00000 No Department	\$31,781.14	\$32,338.00	\$32,337.52	\$0.48		\$31,878.00	
FUND 326 2ND N, 3RD N, & PARKWAY-PFA	\$31,781.14	\$32,338.00	\$32,337.52	\$0.48		\$31,878.00	
FUND 328 STORM SEWER IMPROVEMENT 2010							
Dept 00000 No Department							
E 328-00000-300 Professional Svcs (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 328-00000-601 Debt Srv Bond Principal	\$0.00	\$27,000.00	\$0.00	\$27,000.00	0.00%	\$0.00	
E 328-00000-611 Bond Interest	\$0.00	\$4,338.00	\$0.00	\$4,338.00	0.00%	\$0.00	
Dept 00000 No Department	\$0.00	\$31,338.00	\$0.00	\$31,338.00		\$0.00	
FUND 328 STORM SEWER IMPROVEMENT 2010	\$0.00	\$31,338.00	\$0.00	\$31,338.00		\$0.00	
FUND 329 JOAN LANE REFUNDING 2021B							
Dept 00000 No Department							

Account Descr	2021 Amt	2022 Budget	YTD Amt	2022 YTD Balance	%YTD Budget	2023 Budget	UnderLine
E 329-00000-300 Professional Svcs (GENERAL)	\$237.50	\$238.00	\$0.00	\$238.00	0.00%	\$0.00	
E 329-00000-430 Miscellaneous (GENERAL)	\$0.00	\$125.00	\$0.00	\$125.00	0.00%	\$0.00	
E 329-00000-601 Debt Srv Bond Principal	\$75,000.00	\$26,000.00	\$0.00	\$26,000.00	0.00%	\$0.00	
E 329-00000-611 Bond Interest	\$1,105.56	\$394.00	\$0.00	\$394.00	0.00%	\$0.00	
Dept 00000 No Department	\$76,343.06	\$26,757.00	\$0.00	\$26,757.00		\$0.00	
FUND 329 JOAN LANE REFUNDING 2021B	\$76,343.06	\$26,757.00	\$0.00	\$26,757.00		\$0.00	
FUND 330 2ND, LINDA, STORM 2017 CROSSOV							
Dept 00000 No Department							
E 330-00000-300 Professional Svcs (GENERAL)	\$435.00	\$930.00	\$435.00	\$495.00	46.77%	\$435.00	
E 330-00000-430 Miscellaneous (GENERAL)	\$495.00	\$0.00	\$495.00	-\$495.00	0.00%	\$495.00	
E 330-00000-601 Debt Srv Bond Principal	\$55,000.00	\$55,000.00	\$55,000.00	\$0.00	100.00%	\$55,000.00	
E 330-00000-611 Bond Interest	\$10,605.00	\$9,656.00	\$9,656.25	-\$0.25	100.00%	\$8,639.00	
E 330-00000-730 Cost of Issuance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
Dept 00000 No Department	\$66,535.00	\$65,586.00	\$65,586.25	-\$0.25		\$64,569.00	
FUND 330 2ND, LINDA, STORM 2017 CROSSOV	\$66,535.00	\$65,586.00	\$65,586.25	-\$0.25		\$64,569.00	
FUND 331 CSAH 27/AGENCY ST 2021A							
Dept 00000 No Department							
E 331-00000-300 Professional Svcs (GENERAL)	-\$29.60	\$238.00	\$500.00	-\$262.00	210.08%	\$750.00	
E 331-00000-430 Miscellaneous (GENERAL)	\$29.15	\$125.00	\$0.00	\$125.00	0.00%	\$0.00	
E 331-00000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$80,000.00	
E 331-00000-611 Bond Interest	\$0.00	\$9,493.00	\$16,613.35	\$7,120.35	175.01%	\$14,080.00	
Dept 00000 No Department	-\$0.45	\$9,856.00	\$17,113.35	-\$7,257.35		\$94,830.00	
FUND 331 CSAH 27/AGENCY ST 2021A	-\$0.45	\$9,856.00	\$17,113.35	-\$7,257.35		\$94,830.00	
FUND 332 FACILITIES 2021B							
Dept 00000 No Department							
E 332-00000-300 Professional Svcs (GENERAL)	\$18,000.00	\$238.00	\$0.00	\$238.00	0.00%	\$0.00	
E 332-00000-430 Miscellaneous (GENERAL)	\$9,500.00	\$125.00	\$0.00	\$125.00	0.00%	\$0.00	
E 332-00000-601 Debt Srv Bond Principal	\$0.00	\$194,000.00	\$194,000.00	\$0.00	100.00%	\$188,000.00	
E 332-00000-611 Bond Interest	\$0.00	\$17,030.00	\$17,429.32	-\$399.32	102.34%	\$12,210.00	
Dept 00000 No Department	\$27,500.00	\$211,393.00	\$211,429.32	-\$36.32		\$200,210.00	
FUND 332 FACILITIES 2021B	\$27,500.00	\$211,393.00	\$211,429.32	-\$36.32		\$200,210.00	
FUND 431 AGENCY RECONSTRUCTION-CSAH 27							
Dept 00000 No Department							
E 431-00000-300 Professional Svcs (GENERAL)	\$1,387,874.91	\$0.00	\$1,513.22	-\$1,513.22	0.00%	\$0.00	
E 431-00000-430 Miscellaneous (GENERAL)	\$2.24	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 431-00000-721 Transfer Out	\$12,526.67	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	

Account Descr	2021 Amt	2022 Budget	YTD Amt	2022 YTD Balance	%YTD Budget	2023 Budget	UnderLine
E 431-00000-730 Cost of Issuance	\$16,835.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
Dept 00000 No Department	\$1,417,238.82	\$0.00	\$1,513.22	-\$1,513.22		\$0.00	
FUND 431 AGENCY RECONSTRUCTION-CSAH 2	\$1,417,238.82	\$0.00	\$1,513.22	-\$1,513.22		\$0.00	
FUND 601 WATER FUND							
Dept 00000 No Department							
E 601-00000-100 Wages and Salaries (GENERA	\$67,769.57	\$120,000.00	\$61,174.93	\$58,825.07	50.98%	\$116,597.00	
E 601-00000-121 PERA	\$6,636.66	\$9,000.00	\$4,608.83	\$4,391.17	51.21%	\$8,745.00	
E 601-00000-122 FICA	\$4,894.77	\$7,440.00	\$3,425.00	\$4,015.00	46.03%	\$7,229.00	
E 601-00000-123 Medicare	\$1,144.77	\$1,740.00	\$801.00	\$939.00	46.03%	\$1,691.00	
E 601-00000-131 Employer Paid Health	\$21,260.52	\$15,300.00	\$13,566.77	\$1,733.23	88.67%	\$23,073.00	
E 601-00000-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-133 Employer Paid Dental	\$1,097.73	\$778.00	\$733.68	\$44.32	94.30%	\$1,237.00	
E 601-00000-142 Unemployment Benefit Paym	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-151 Work Comp Premium	\$3,609.46	\$5,926.00	\$0.00	\$5,926.00	0.00%	\$4,793.00	
E 601-00000-190 Pension Expense	-\$1,600.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-210 Operating Supplies (GENERAL	\$37,982.51	\$40,000.00	\$31,190.97	\$8,809.03	77.98%	\$40,000.00	
E 601-00000-212 Fuel	\$985.37	\$850.00	\$1,022.06	-\$172.06	120.24%	\$850.00	
E 601-00000-220 Repair/Maint Supply (GENER	\$22,170.34	\$22,000.00	\$19,151.21	\$2,848.79	87.05%	\$22,000.00	
E 601-00000-300 Professional Svcs (GENERAL)	\$13,349.07	\$30,000.00	\$12,785.90	\$17,214.10	42.62%	\$30,000.00	
E 601-00000-320 Communications (GENERAL)	\$4,154.83	\$4,000.00	\$3,680.90	\$319.10	92.02%	\$4,000.00	
E 601-00000-362 Property & Liability Ins	\$12,865.72	\$11,008.00	\$0.00	\$11,008.00	0.00%	\$5,754.00	
E 601-00000-381 Electric Utilities	\$19,442.17	\$16,100.00	\$15,873.74	\$226.26	98.59%	\$18,000.00	
E 601-00000-383 Gas Utility	\$1,818.18	\$2,000.00	\$1,390.70	\$609.30	69.54%	\$2,000.00	
E 601-00000-420 Depreciation	\$56,329.24	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-433 Dues and Subscriptions	\$7,517.78	\$350.00	\$365.00	-\$15.00	104.29%	\$400.00	
E 601-00000-437 Clothing Allowance	\$532.88	\$700.00	\$372.74	\$327.26	53.25%	\$700.00	
E 601-00000-438 Meeting & Education	\$565.47	\$2,500.00	\$1,596.50	\$903.50	63.86%	\$2,500.00	
E 601-00000-439 Refund & Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-441 State Sales Tax	\$624.36	\$578.00	\$344.64	\$233.36	59.63%	\$600.00	
E 601-00000-444 County Sales Tax	\$135.00	\$101.00	\$72.00	\$29.00	71.29%	\$101.00	
E 601-00000-499 Amortization Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-510 Capital Outlay-Actual Expense	\$6,373.35	\$20,000.00	\$7,158.60	\$12,841.40	35.79%	\$11,000.00	
E 601-00000-550 Capital Outlay - Set Aside	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$10,000.00	
E 601-00000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 601-00000-721 Transfer Out	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	0.00%	\$118,009.00	
Dept 00000 No Department	\$339,659.75	\$360,371.00	\$179,315.17	\$181,055.83		\$429,279.00	
FUND 601 WATER FUND	\$339,659.75	\$360,371.00	\$179,315.17	\$181,055.83		\$429,279.00	

Account Descr	2021 Amt	2022 Budget	YTD Amt	2022 YTD Balance	%YTD Budget	2023 Budget	UnderLine
FUND 602 SEWER FUND							
Dept 00000 No Department							
E 602-00000-100 Wages and Salaries (GENERA	\$67,739.52	\$120,000.00	\$61,141.96	\$58,858.04	50.95%	\$116,597.00	
E 602-00000-121 PERA	\$6,633.69	\$9,000.00	\$4,606.33	\$4,393.67	51.18%	\$8,745.00	
E 602-00000-122 FICA	\$4,892.58	\$7,400.00	\$3,423.12	\$3,976.88	46.26%	\$7,229.00	
E 602-00000-123 Medicare	\$1,144.24	\$1,740.00	\$800.59	\$939.41	46.01%	\$1,691.00	
E 602-00000-131 Employer Paid Health	\$21,260.68	\$15,300.00	\$13,566.79	\$1,733.21	88.67%	\$23,073.00	
E 602-00000-132 Employer Paid Health Savings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 602-00000-133 Employer Paid Dental	\$1,097.71	\$788.00	\$733.68	\$54.32	93.11%	\$1,237.00	
E 602-00000-151 Work Comp Premium	\$3,609.46	\$5,926.00	\$0.00	\$5,926.00	0.00%	\$4,793.00	
E 602-00000-190 Pension Expense	-\$1,498.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 602-00000-210 Operating Supplies (GENERAL	\$12,763.81	\$6,600.00	\$6,099.14	\$500.86	92.41%	\$6,600.00	
E 602-00000-212 Fuel	\$930.71	\$1,000.00	\$443.52	\$556.48	44.35%	\$1,000.00	
E 602-00000-220 Repair/Maint Supply (GENER	\$8,211.36	\$16,000.00	\$14,861.50	\$1,138.50	92.88%	\$16,000.00	
E 602-00000-300 Professional Svcs (GENERAL)	\$20,317.75	\$30,000.00	\$33,230.26	-\$3,230.26	110.77%	\$33,000.00	
E 602-00000-320 Communications (GENERAL)	\$3,274.77	\$3,500.00	\$2,706.61	\$793.39	77.33%	\$3,500.00	
E 602-00000-362 Property & Liability Ins	\$12,865.72	\$11,008.00	\$0.00	\$11,008.00	0.00%	\$5,754.00	
E 602-00000-381 Electric Utilities	\$8,663.18	\$10,000.00	\$6,531.05	\$3,468.95	65.31%	\$10,000.00	
E 602-00000-383 Gas Utility	\$821.62	\$1,103.00	\$1,048.45	\$54.55	95.05%	\$1,200.00	
E 602-00000-385 Mankato User Charge Fee	\$236,577.74	\$263,331.00	\$101,491.08	\$161,839.92	38.54%	\$263,331.00	
E 602-00000-420 Depreciation	\$46,653.23	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 602-00000-430 Miscellaneous (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 602-00000-433 Dues and Subscriptions	\$0.00	\$0.00	\$23.00	-\$23.00	0.00%	\$700.00	
E 602-00000-437 Clothing Allowance	\$540.23	\$700.00	\$365.39	\$334.61	52.20%	\$2,500.00	
E 602-00000-438 Meeting & Education	\$555.06	\$2,500.00	\$10.00	\$2,490.00	0.40%	\$0.00	
E 602-00000-439 Refund & Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	
E 602-00000-510 Capital Outlay-Actual Expense	\$0.00	\$0.00	\$3,795.00	-\$3,795.00	0.00%	\$11,000.00	
E 602-00000-550 Capital Outlay - Set Aside	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$10,000.00	
E 602-00000-721 Transfer Out	\$50,000.00	\$50,000.00	\$300,000.00	-\$250,000.00	600.00%	\$50,000.00	
Dept 00000 No Department	\$507,055.06	\$555,896.00	\$554,877.47	\$1,018.53		\$577,950.00	
FUND 602 SEWER FUND	\$507,055.06	\$555,896.00	\$554,877.47	\$1,018.53		\$577,950.00	
	\$6,129,076.19	\$3,586,721.00	\$2,441,909.05	\$1,144,811.95		4,157,939.00	



(For Reference)

August 22, 2022

To: Honorable Mayor Auringer and City Council
From: Jennifer J. Bromeland, City Administrator
Re: 2023 Budget - Work Session

As a community that is experiencing growth and the growing pains and pressures that accompany growth, we are faced with the increased difficult task this budget cycle with putting together a fiscally prudent budget that ensures both the continued delivery of quality services and planning for the future (during a time when the economy is volatile, and inflation is high).

While Eagle Lake's population has grown approximately 36% in the last decade, our staffing levels have remained relatively the same even though the demand for services has increased because of development. Included in this year's budget requests are a 4th Full-Time Police Officer, a 4th Full-Time Public Works Worker, and a Full-Time Community Development Coordinator position. Attached is a draft job description for the position of Community Development Coordinator.

Eagle Lake is also behind on updating some key planning documents such as the comprehensive plan (adopted in 1991) and land use plan (adopted in 2006), both of which are important for strategic planning as it relates to community development. Funding should be prioritized to update planning documents.

With the upcoming retirement of the Public Works Director, City staff recommends that Bolton and Menk be consulted to assist with putting together an updated Capital Improvement Plan (CIP) as it relates to street and utility reconstruction projects. Included in the CIP could be other infrastructure needs such as the proposed water treatment plant project, street pavement evaluation and mapping (this is currently done in house as time allows), and a review of sewer televising records to identify problem areas around town.

Coming up this fall, bidding will take place for a SCADA system for water and sewer. Then, in December or January, bidding is anticipated to take place for the water tower rehab project in 2023. It appears that American Rescue Plan Act (ARPA) funds can be used for a SCADA system, but more research is needed to determine if a water tower rehab project is an eligible use of the funding. Regardless, financing will need to be obtained for the rehab project which will likely cost approximately \$500,000. A total of \$337,354 was received in ARPA funding. Funds must be expended by December 31, 2024.

What follows is some basic information about the budgeting process. Cities must prepare and adopt a proposed budget and proposed property tax levy each year. By law in Minnesota, the

fiscal year of a city and all its funds must be calendar year. A budget is one year of estimated money coming in, or revenue and expenditures or money going out. Cities over 500 in population that propose a property tax increase are required to provide notice of the proposed budget adoption and to allow public input on the proposed budget and property tax levy. The “truth-in-taxation” process (TNT) requires cities to certify proposed property tax levies to the county auditor on or before September 30th. The preliminary levy can be reduced once adopted but cannot be increased prior to the final levy being adopted. The levy is comprised of the general fund, EDA, and debt service. A TNT public comment hearing must occur sometime between November 25th and December 28th. The final levy must be certified to the county auditor by or before December 28th. Cities must also file a certificate of compliance with the Department of Revenue by December 28th.

While the 2022 Regular Legislative Session did not result in any significant changes for consideration in budgeting, one item from 2021 requires additional summary budget information to be submitted to the county auditor. Additional summary budget information will be required (effective for taxes payable 2023) on or before the adoption of the City’s proposed levy. The supplemental information must include summary budget data reported to the state auditor, revenues listed separately by categories, and expenditures listed by category.

For reference purposes, included is last year’s final levy information. Last year’s final tax levy was set at 10% or an increase of \$81,173. Property taxes should have remained relatively flat unless a property’s valuation increased.

The preliminary levy can be reduced once adopted but cannot be increased prior to the final levy being adopted. The levy is comprised of the general fund, EDA, and debt service.

	2021 Final	2022 Final	2023 Preliminary	Change from 2022
General Fund	\$608,936	\$696,904	\$766,594	\$69,690
EDA	\$51,000	\$51,000	\$51,000	\$0
Debt Service	\$151,792	\$144,997	\$152,310	\$7,313
TOTAL TAX LEVY	\$811,728	\$892,901	\$969,904	\$77,003 or 8.6%

Proposed 2023 GF Revenues	\$1,866,032
Proposed 2023 GF Expenditures	\$1,917,456
Difference	(\$51,424) - Planned Deficit Spending using capital outlay reserves. The budget would be balanced except for planned capital outlay expenditures drawing down previously set aside funding in general fund reserves. The expenditures are comprised of fire, police, streets, and parks capital outlay expenditures. Planned Deficit Spending is the intentional drawing down of capital outlay funds

	previously set aside in the general fund. But for the planned capital outlay expenditures, the budget would be balanced.
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While there are many factors that go into the budget and line items, what follows are some highlights for your review and information (in no particular order):

Net Tax Capacity Estimate and Levy Impact: Included is a spreadsheet used to show estimated net tax capacity and levy impact. This spreadsheet can be used to consider different scenarios by changing the proposed levy change cell and residential taxable market value cell. It should be noted that the estimated city tax cell is calculated using a residential 1% class rate, and this doesn't represent property classifications with a different class rate such as commercial or industrial. The local property tax rate is a function of the levy and total tax base. Taxable tax capacity is used to determine the local tax rate. $[\text{city levy}] / [\text{taxable tax capacity}] = [\text{city tax rate}]$ A property's share of the City levy is based on the taxable value of the property relative to the full value of all other property in the City's taxing district. **Per an inquiry to Blue Earth County Property and Land staff, the average residential sale price in the City of Eagle Lake was \$300,100 for the 2022 assessment. The average market value percent increase on residential homes was 8.44%. It should be noted that the City's net tax capacity has increased recently due to new residential and commercial construction. This is important because with more taxpayers, the tax base has expanded and helps to spread the burden of taxes over more taxpayers.**

Tax Levy History: Included is a history showing tax levy by year.

Truth In Taxation: Truth in Taxation notices are sent to all property owners each November before local units of government finalize their budgets for the coming year. The notice is meant to help property owners understand how property taxes are determined and how they can get involved with local budgeting and taxation. Property owners cannot appeal their property's market value or classification at the Truth in Taxation meeting. The Truth in Taxation meeting is tentatively scheduled for Monday, December 5th at 6:00 p.m. at City Hall.

Fund Balance: The City consistently maintains a minimum unassigned general fund balance of 50% of the annual budget. A positive fund balance contributes to a favorable bond rating, provides a source of working capital to meet cash flow needs, and offers a cushion for unexpected expenditures or revenue short falls.

Fire, Police, and Public Works Budget Requests: Included are budget requests from the Fire Department, Public Works Department, and Police Department. Representatives from each department will be at the meeting to review their respective departmental requests and answer any questions that you might have.

Certified 2023 Local Government Aid (LGA): The Minnesota Department of Revenue released the certified Local Government Aid amounts for 2023. The 2023 LGA payments will be made on July 20 and December 26, 2023. **Together, LGA and property taxes account for approximately 80% of general fund revenues. Both are significant sources of income.** The goal of LGA is to help equalize a city's ability to provide an average level of services at a reasonable property tax rate.

2022 Certified Amount	\$685,922
2023 Certified Amount	\$699,884
Increase from 2022 Amount	\$13,962

Cost of Living Adjustment (COLA): Each year, a cost-of-living adjustment is made to wages using the consumer price index (please see attached printout). This is intended to counteract inflation and the average change over time in prices paid by consumers for goods and services. Discussion took place in 2021 that the City retains discretion as to the actual adjustment to wages for cost of living and is not bound by the CPI. This year, the percent change for the Midwest region from June 2021 to June 2022 is 9.5%. Last year, it was 5.9% and the year before that it was 0.7%. Based on a survey of other area cities comparable in size, most are budgeting anywhere between 3%-5% for a cost-of-living adjustment for 2023.

Step Increase: 2% (for those that are eligible and those that receive a satisfactory performance evaluation). Employees at the top of the range for their pay grade will receive COLA only.

Health Insurance Rates: We will not know our 2023 rates until October but have been advised by our agent to budget for a 12% increase at this time. It is anticipated that the renewal will be under 10% but budgeting higher until we know for sure.

Public Employees Retirement Association (PERA): No changes to employer or employee contributions in the defined contribution plans or to police and fire.

Employee Contributions

Defined Benefit Plan	2022	2023
Coordinated	6.5%	6.5%
Police and Fire	11.8%	11.8%

Employer Contributions

Defined Benefit Plan	2022	2023
Coordinated	7.5%	7.5%
Police and Fire	17.7%	17.7%

Social Security and Medicare Withholding for 2023: The 2023 amounts are not yet available. For 2022, employers paid a Social Security tax rate of 6.2% and a Medicare tax rate of 1.45%. The combined rate of 7.65% is unchanged from 2022.

League of MN Cities Member Dues: A 3.5% increase is scheduled for 2023. Actual dues include a population factor so a net change for each city varies depending on population changes. The dues estimate for 2023 is \$4,072.

Coalition of Greater Minnesota Cities Member Dues: \$6,122 (increase of \$296).

Minnesota Valley Council of Governments Member Dues: \$5,372 (no increase).

Regional Economic Development Alliance (REDA) Agreement Participation Fee through Greater Mankato Growth (GMG): \$7,196.34 (estimate – notice of final amount not yet received). The fee is based on population figures. The belief is that economic prosperity and activities do not stop at jurisdictional boundaries and that success lies in a collective marketplace. REDA is intended to facilitate economic development in the communities that make up the greater Mankato regional marketplace. Members include Eagle Lake, Lake Crystal, Blue Earth County, Mankato, North Mankato, St. Peter, and Nicollet County.

All Seasons Arena Operating Assessment: If the operating service agreement is fulfilled through 2023, the City’s share is \$1,810 for the annual assessment. This is a 0% increase from last year’s assessment amount.

Music on Parkway: Music on Parkway was made possible in 2021 through a matching grant (one-time grant) from the Southern MN Initiative Foundation. \$5,000 was included in the 2022 budget to carry forward a scaled back Music on Parkway series. With a generous donation from the American Legion Post 617, three events were held in 2022. \$5,000 has been included on the expenditure side in the 2023 budget in hopes that another \$5,000 can be collected in donations and/or grants from area businesses.

Parks: The Parks Board has requested a capital outlay allocation in an amount not less than \$50,000 for the 2023 budget. Funds are needed for ongoing capital outlay expenditures such as completing phase II of the parks project which includes upgrades to the bathroom and a new pavilion at Lake Eagle Park.

Audit Fees: A proposal was obtained from Eide Bailly for auditing services for years 2021-2023.

2021	2022	2023
\$24,500	\$25,500	\$26,500

League of MN Cities Insurance Trust (LMCIT) Coverage: Below are estimates for rate increases for 2023- cities can check back in October for an updated outlook on rates.

Workers’ Compensation	10%-15%
Property	3%-8%
Liability	5%-10%
Auto	5%-10%

Capital Improvements: An assigned fund balance is now included in the annual audit to reflect capital outlay funds set aside for capital outlay expenditures instead of continuing to lump these funds in the “unassigned” fund balance. This change began with the 2021 audit report.

Department heads are relied upon to provide accurate information about future departmental needs, anticipated cost, and approximate year when a capital expenditure will be made.

Debt Service: Included is a current debt service schedule.

Utility Rate Analysis: Shannon Sweeney with DDA is assisting the City with a water, sewer, and storm utility rate analysis to ensure rates are commensurate with expenses.

Copier: A proposal will be presented at the September 12th City Council meeting to look at terminating the current copier lease and maintenance agreement with Metro Sales and instead moving to Loeffler to realize a significant monthly cost savings. The proposal from Loeffler would include pricing that is locked for 60 months with unlimited color and black and white at no additional cost. Under the current agreement, our costs have increased due to annual cost escalations for the number of copies printed because we do not have unlimited color and black and white copies. The new proposal includes all toner, parts, and labor. The only thing not covered is the paper, which we are currently responsible for purchasing separate from the existing copier lease and maintenance agreement.

Budget materials will be distributed at the meeting. If you still have last year’s budget binder, feel free to bring back and use for the 2023 budget materials. Upon request, we can add a three-hole punch to printed budget materials. A budget binder will be available for public inspection at City Hall and will be updated accordingly with budget materials between now and when until the final levy is adopted.

The enterprise funds will continue to be updated until the final budget is a due to information still being collected for revenues and expenditures. Changes to the enterprise funds do not impact the general fund levy.

A second budget work session should be scheduled sometime the week of September 6th or September 12th so that the preliminary levy can be certified before September 30th. Discussion should ensue as to a date and time for the next budget work session.

Assignment: Put together a list of your top 5 immediate and long-term goals for the City of Eagle between now and the next budget work session.


Jennifer J. Bromeland
City Administrator