

Watertown City Council

September 12, 2023

Agenda Item: Budget Work Session #4**Request for Action:** Discussion and Direction on 2024 Budget Draft and Preliminary Levy**Employee/Dept.:** Jake Foster, City Administrator**Background:**

Council discussed the general fund budget/levy at the July 11th and 25th work sessions, the CIP at August 8th work session, and the 2024 contract for policing services at the August 22nd work session. Now that staff has received the 2024 assessment information from Carver County, the budget can be discussed within the context of tax impacts. The 2024 budget has presented several increases that are more significant and less flexible than in past years. For that reason, staff has decided to present one “all in” budget scenario with all proposed and required increases. Included is the staff report from the previous budget discussion for additional context.

With everything included in the 2024 budget, the general fund dollar increases from 2023 to 2024 would be 11.54% not including debt. With debt added (\$408,616), the year over year levy increase would be 16.40%. This debt number does not include the approximately \$94,000 levied for TIF #5. This amount is included in the general fund levy budget document (noted under “TRANSFERS OUT- Downtown Development Support).

Given this approach, it is important to note that each reduction in levy dollar amount of just under **\$31,000 would result in a net decrease of 1% to the levy.**

The Estimated Market Value, assessed in 2023 payable in 2024, increased 3.62% for a total of \$544,879,800. The average home value in Watertown dropped slightly to \$304,300, down from \$306,000 in 2023. The budget as-proposed we equate to an annual impact of \$248.21 to the average home in Watertown, or \$20.68/month. A **1% decrease to the levy, or approximately \$31,000**, would equate to a **\$16.95** savings in annual taxes to the average valued home in Watertown, or **\$1.41/month**.

Staff has indicated a few areas in the budget that were increased extra conservatively and could be decreased slightly (Refuse/Garbage Disposal – for brush pile chipping, firefighter wages (based on call response), and EDP, Software and Design). Adjusting these items would result in a savings of nearly \$40,000. Staff will intend to make those adjustments based on the discussion/direction of Council.

The additional significant budget items not including the line-item adjustments indicated above are as follows:Budgeted benefit increase - **\$56,000**3% Cost of Living Adjustment for staff – approximately **\$20,000-\$25,000** to the general fundAdditional liability insurance coverage - **\$25,000**Policing Contract - **\$84,045**A full year of the FT Fire Chief salary, benefits, and taxes - **\$60,000**Additional debt levy - **\$155,924** (additional 2024 debt taken on early, and one of the outstanding bonds was paid off early and didn't impact the 2023 levy)Less fiscal disparities (explanation of program from LMC attached) - **\$84,000**Additional PW FTE (mechanic/operator) - **\$100,000** (including wages, benefits, and taxes)**Total increase from these items = \$589,969**

Potential additional ways to offset additional cost (provided during last discussion):

Lessen CIP transfer from general fund for one year. Current transfer amount = \$152,000

Use portion of the one-time public safety aid to offset policing contract increase – Total aid = \$210,000

Another point of interest is the year over year change in tax rate. That information is included in the Historical Tax Data Document. If Council were to approve the budget as is, the tax rate would be 53.66%, which is very close to the 53.32% tax rate in 2022 and less than the years prior to 2022. However, given the drastic increase in market value, the tax rate drastically declined in 2023 to 44.94%

Attachments:

LMC Fiscal Disparities Document

Draft 2024 General Fund Budget Sheets

Historical Tax Data Document



Fiscal Disparities 101

INFORMATION MEMO

Published: August 23, 2023

Local government units within the Twin Cities metropolitan area have participated in the Metropolitan Fiscal Disparities tax base sharing program since 1975. The metropolitan area is Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington counties. A similar program began in 1996 for local government units in the Taconite Area. This area includes portions of St. Louis, Itasca, Crow Wing, and Aitkin counties, and all of Lake and Cook counties.

The 2023 Legislature aligned the definition of areas and municipalities in the metro fiscal disparities area with the areas and municipalities under the Metropolitan Council's jurisdiction. This change means that going forward the cities of Hanover and Rockford will not be part of the fiscal disparities program.

Under these programs, local government units contribute a portion of the growth in the value of their commercial, industrial, and public utility property to a tax base sharing pool. Each community receives a distribution of property value from the pool based on the market value and population of each city.

Contribution

The contribution to the pool is 40% of the growth in commercial, industrial, and public utility value since the base year (1971 for the Twin Cities; 1995 for the Taconite Area). This measure of growth includes both new construction and inflationary increases in existing property values.

For payable 2023, for example, the total amount of tax capacity contributed to the metropolitan fiscal disparities pool was \$531 million. The contribution value is not available for local tax purposes. Therefore, the contribution value must be subtracted from the total tax capacity of each community before the local tax rate is computed.

The Taconite Area program is much smaller. It had roughly \$10 million of tax capacity contributed for payable 2023.

Distribution

The tax capacity contributed to the pool is based on a distribution index. This index compares each city's total market value per capita to the average market value per capita for all cities and towns in the seven counties. Cities that have relatively less market value per capita receive a relatively larger distribution from the pool than cities with greater market value wealth per capita.

How are property taxes generated?

The tax capacity contributed to the pool becomes property tax dollars for each local government. These property taxes are called the distribution levy. To determine this levy, the

local government multiplies its distribution value by its prior year tax capacity rate. The distribution levy represents the amount of each local government's certified levy raised through the fiscal disparities program. The balance of the certified levy is used to compute the local tax rate.

How are commercial/industrial and utility parcels taxed?

Commercial and industrial properties are not taxed twice. Instead, part of each commercial or industrial property's tax capacity is taxed at the area-wide tax capacity rate and the balance is taxed at the total local tax rate.

For example, in a community that contributes exactly 40% of all commercial, industrial, and utility property to the fiscal disparities pool:

- 40% of each parcel's value is taxed at the area-wide tax rate.
- 60% is taxed at the total local tax rate.

For taxes payable in 2022 (most recent data available) the Twin Cities area-wide tax rate was 174.224% and the Taconite Area-wide tax rate was 132.596%.

Policy issues

The Legislature originally had six objectives for the program:

1. Provide a way for local governments to share resources generated by regional growth.
2. Encourage orderly urban development by reducing competition for commercial and industrial development.
3. Establish incentives for regional cooperation.
4. Make regional resources available through the existing system of local governments.
5. Make resources available to communities at the beginning stages of development or redevelopment.
6. Encourage environmental protection.

Descriptions of the program often highlight two main goals that encapsulate several of the original objectives:

1. Promote orderly urban planning and development.
2. Work toward a more equitable distribution of fiscal resources.

Assessment of the program's success in accomplishing the second goal often points out "winners" (cities that are net recipients) and "losers" (cities that are net contributors).

Proponents of the program focus on:

- The relative uniformity of commercial and industrial property taxation across the metropolitan area.
- The stability the cities that are net contributors provide to the region as a whole.

They argue that greater uniformity and stability give the entire region a competitive edge in national and global marketplaces.

Critics of the system argue that:

- The 40% contribution rate is arbitrary.
- The distribution formula is solely based on the relative property tax base wealth of each city.
- The formula uses non-adjusted assessment levels.
- Cities with high assessment levels contribute more tax base than cities with lower levels, which creates a disincentive to raise the assessment level.

Additional resources

These additional resources can help cities understand more about property taxes and fiscal disparities:

[Minnesota House Research write-ups on property tax](#)

[Information about tax base sharing in the metro area on The Metropolitan Council's website](#)

Your LMC Resource

Rachel Walker

Policy Analysis Manager

(651) 281-1236 or (800) 925-1122

rwalker@lmc.org

**CITY OF WATERTOWN
2024 GENERAL FUND BUDGET
REVENUES**

Account	Description	2022 Budget	2022 YTD	2023 Budget	2024 Budget	Percent Change	Comment
101-31010	Current Ad Valorem Taxes	\$ 2,416,000	\$ -	\$2,662,805	\$3,007,392	12.94%	
101-31020	Delinquent Ad Valorem Taxes	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	0.00%	
101-31050	Tax Increment collected	\$ -	\$ -	\$ -	\$ -	0.00%	
101-31900	Penalties and Interest Delinquent	\$ -	\$ -	\$ -	\$ -	0.00%	
101-31910	Penalties and Interest AdValTx	\$ -	\$ -	\$ -	\$ -	0.00%	
101-32110	Alcoholic Beverages	\$ 15,760	\$ 350	\$ 16,000	\$ 12,000	-25.00%	
101-32150	Public Utilities	\$ 6,000	\$ 7,518	\$ 6,000	\$ 5,000	-16.67%	ROW Permit Fees
101-32180	Other Licenses/Permits	\$ 5,760	\$ 400	\$ 6,000	\$ 2,500	-58.33%	\$100 Peddler - \$400 Cigarette - \$1500 Waste Haulers
101-32210	Building Permits	\$ 42,370	\$ 54,236	\$ 50,000	\$ 40,000	-20.00%	
101-32220	Gas Installation Permits	\$ 5,000	\$ 3,578	\$ 5,000	\$ 4,000	-20.00%	
101-32230	Plumbing Connection Permits	\$ 3,000	\$ 6,486	\$ 4,000	\$ 3,000	-25.00%	
101-32260	Other Non-Business Licenses	\$ -	\$ -	\$ -	\$ -	0.00%	
101-32270	Fence Permit Fee	\$ 700	\$ 675	\$ 700	\$ 500	-28.57%	
101-32280	Sign Permit Fee	\$ 300	\$ -	\$ -	\$ -	0.00%	
101-33416	Police Training Reimbursement	\$ 20,000	\$ -	\$ 22,000	\$ 22,000	0.00%	Training Reimbursement
101-33422	Other State Aid Grants	\$ -	\$ -	\$ -	\$ 10,000	0.00%	Fire Training Reimbursement
101-33600	County Grants	\$ -	\$ -	\$ -	\$ -	0.00%	
101-33620	Other County Grants/Aid	\$ 5,200	\$ 300	\$ 5,200	\$ 3,000	-42.31%	Road Maintenance Agreement
101-34000	Charges for Services	\$ -	\$ 33	\$ -	\$ -	0.00%	
101-34101	City Hall Rent Revenue	\$ 3,000	\$ 1,955	\$ 3,000	\$ 3,000	0.00%	
101-34103	Zoning and Subdivision Fees	\$ 4,000	\$ 3,150	\$ 4,000	\$ 5,000	25.00%	
101-34104	Plan Check Fee	\$ 20,500	\$ 27,741	\$ 25,000	\$ 20,000	-20.00%	
101-34107	Assessment Search Fees	\$ 500	\$ 425	\$ 500	\$ 250	-50.00%	
101-34110	Staff Time	\$ 200	\$ 400	\$ 200	\$ 200	0.00%	
101-34403	Refuse Collection Charges	\$ 5,855	\$ 5,720	\$ 6,000	\$ 5,000	-16.67%	Solid Waste Grant
101-34780	Park Fees	\$ 2,000	\$ 2,415	\$ 2,000	\$ 2,500	25.00%	
101-35100	Court Fines	\$ 6,000	\$ 2,820	\$ 6,000	\$ 6,000	0.00%	City receives two-thirds of fine revenue and remits one-third to County, this reflects only the city portion
101-35104	Other Fines	\$ 500	\$ 100	\$ 500	\$ 500	0.00%	
101-36101	Principal Amount Revenue	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	0.00%	
101-36200	Miscellaneous Revenues	\$ 20,000	\$ 402	\$ 10,000	\$ 10,000	0.00%	
101-36210	Interest Earnings	\$ 6,000	\$ 2,896	\$ 5,500	\$ 5,500	0.00%	Decrease in interest rates since 2020
101-36212	Insurance Reimbursements	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	0.00%	
101-36220	Other Rents and Royalties	\$ 104,000	\$ 42,607	\$ 104,000	\$ 104,000	0.00%	Northern States Power/American Tower/Verizon Cell Lease
101-36230	Contributions and Donations	\$ 6,000	\$ 2,000	\$ 6,000	\$ 3,000	-50.00%	Lions Donation for Rails to Trails Fireworks
101-36260	Employee Portion of Health Insuran	\$ 40,541	\$ 16,099	\$ 42,568	\$ 67,063	57.55%	Employees contribute 50% of dependent coverage
101-36500	Note Receivable						
101-37280	Sewage Dumping Fees						
101-39000	Other Financing Sources						
101-39101	Sale of General Fixed Assets	\$ -	\$ 1,686	\$ -			
101-39202	Contribution-Enterprise Fund						
101-39400	Tax Forfeit Land Sales						
101-39203	Transfer from Other Fund	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	0.00%	EDA Staff Support
101-39999	Prior Period Adjustment						
		<u>\$ 2,765,686</u>	<u>\$ 183,994</u>	<u>\$ 3,019,473</u>	<u>\$ 3,367,905</u>	11.54%	
		\$349,685.51	\$183,993.51	\$356,668	\$360,513	1.08%	

	2022 Budget	2022 Actual	2023 Budget	2024 Budget	Percent Change
GENERAL PROPERTY TAX LEVY	\$ 2,426,000	\$ -	\$2,662,805	\$3,007,392	12.94%

**CITY OF WATERTOWN
2024 GENERAL FUND BUDGET
REVENUES**

Account	Description	2022 Budget	2022 YTD	2023 Budget	2024 Budget	Percent Change	Comment
	LOCAL GOVERNMENT AID (LGA) \$	- \$	- \$	- \$	- \$	-	
	TRANSFERS IN - ENTERPRISE						
	ADMINISTRATION, FINANCE, TECH \$	241,816 \$	83,993 \$	233,968 \$	243,513 \$	4.08%	
	PLANNING & INSPECTIONS \$	75,870 \$	95,866 \$	88,700 \$	72,500 \$	-18.26%	
	CENTRAL FACILITIES						
	FIRE \$	- \$	- \$	- \$	10,000		
	LAW ENFORCEMENT \$	20,000 \$	- \$	22,000 \$	22,000 \$	0.00%	
	STREETS						
	PARKS						
	RECREATION \$	2,000 \$	2,415 \$	2,000 \$	2,500	25.00%	
	TRANSFERS IN - EDA			10,000 \$	10,000	0.00%	
		<u>\$ 2,765,686</u>	<u>\$ 182,274</u>	<u>\$ 3,019,473</u>	<u>\$ 3,367,905</u>	<u>11.54%</u>	

**CITY OF WATERTOWN
2024 GENERAL FUND BUDGET
EXPENDITURES**

Department	Account Code	Description	2022 Budget	2023 Budget	2024 Proposed Budget	Percentage Change	Comments
General Government	101-41000-124	Fire Pension Contributions	\$ -	\$ -	\$ -	0.00%	
	101-41000-151	Worker's Comp Insurance Premium	\$ 2,368	\$ 2,486	\$ 2,610	5.00%	Preliminary Increase Estimate - 5%
	101-41000-201	Accessories (paper, pens, etc)	\$ 1,000	\$ 1,000	\$ 1,500	50.00%	
	101-41000-203	Printed Forms	\$ 1,000	\$ 1,000	\$ 1,500	50.00%	
	101-41000-210	Operating Supplies (GENERAL)	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	
	101-41000-229	Safety Equipment and Training	\$ -	\$ -	\$ -	0.00%	
	101-41000-301	Auditing and Acct'g Services	\$ 30,000	\$ 24,750	\$ 35,000	41.41%	
	101-41000-303	Engineering Fees	\$ 70,000	\$ 73,500	\$ 77,000	4.76%	3-5% increase from B&M
	101-41000-304	Legal Fees	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	
	101-41000-309	EDP, Software and Design	\$ 40,125	\$ 40,880	\$ 55,000	34.54%	Managed IT, Adobe, Office 365, Acctg SW - CONSERVATIVE COULD DECREASE
	101-41000-310	Other Professional Services	\$ 64,000	\$ 70,000	\$ 70,000	0.00%	Prosecution, Assessing (\$30,070.30 * 4% increase = \$31,273.11), etc.
	101-41000-312	Building Inspector Services	\$ 55,000	\$ 70,000	\$ 75,000	7.14%	Update reflecting MNSPECT expenses
	101-41000-314	Professional Planning Services	\$ 30,000	\$ 40,000	\$ 40,000	0.00%	\$13,000 for code enforcement services - same as 2021
	101-41000-321	Telephone	\$ 5,600	\$ 5,880	\$ 6,000	2.04%	Preliminary Increase Estimate - 5%
	101-41000-322	Postage	\$ 4,000	\$ 4,000	\$ 6,000	50.00%	
	101-41000-340	Advertising	\$ 5,000	\$ 5,000	\$ 7,500	50.00%	Quarterly newsletters, Community Center Newspaper Ads
	101-41000-341	Employment	\$ -	\$ -	\$ -	0.00%	Seasonal Employee Newspaper Postings
	101-41000-351	Legal Notices Publishing	\$ 3,500	\$ 3,500	\$ 3,500	0.00%	Project Bids. Public Hearings.
	101-41000-353	Ordinance Publication	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	
	101-41000-354	Other Print/Binding	\$ 6,000	\$ 4,500	\$ 4,500	0.00%	Postage For Quarterly Newsletters. Codification.
	101-41000-361	General Liability Ins	\$ 16,553	\$ 17,712	\$ 18,952	7.00%	Preliminary Increase Estimate - 7%
	101-41000-384	Refuse/Garbage Disposal	\$ 13,000	\$ 13,000	\$ 35,000	169.23%	Community Clean-Up, Compost Maintenance/Offset by grant funds & revenue, additional funds for chipping - CONSERVATIVE COULD DECREASE
	101-41000-413	Office Equipment Rental	\$ 5,500	\$ 5,500	\$ 5,500	0.00%	
	101-41000-433	Dues and Subscriptions	\$ 8,500	\$ 8,798	\$ 9,105	3.50%	League of Minnesota Cities (increase of 3.5%), Metro Cities, Industry/News Publication
	101-41000-437	Other Miscellaneous	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	
	101-41000-441	Code Enforcement Costs	\$ 2,000	\$ 1,000	\$ 1,000	0.00%	
	101-41000-490	Donations to Civic Org's	\$ 10,000	\$ 10,000	\$ 10,000	0.00%	
	101-41000-491	Community Celebrations	\$ 9,000	\$ 9,000	\$ 9,000	0.00%	Rails to Trails/Some offset by Lions donation
	101-41000-492	Contingency	\$ 30,000	\$ 20,000	\$ 20,000	0.00%	
	101-41000-570	Office Equip and Furnishings	\$ 2,000	\$ 2,000	\$ 2,000	0.00%	
	101-41000-630	Bank Service Fees	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	
101-41000-700	Transfers (GENERAL)						
101-41000-720	Operating Transfers						
101-41000-810	Refund						
			\$ 445,646	\$ 465,006	\$ 527,168	4.34%	
Council	101-41110-100	Wages and Salaries (GENERAL)	\$ 22,200	\$ 22,200	\$ 22,200	0.00%	\$450 per month for Mayor, \$350 per month for council
	101-41110-122	FICA	\$ 1,698	\$ 1,698	\$ 1,698	0.02%	
	101-41110-151	Workers Comp	\$ 84	\$ 88	\$ 93	5.00%	Preliminary Increase Estimate - 5%
	101-41110-208	Training and Instruction	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	
	101-41110-331	Travel Expenses	\$ 750	\$ 750	\$ 750	0.00%	
	101-41110-433	Dues and Subscriptions	\$ 75	\$ 75	\$ 75	0.00%	
			\$ 27,307	\$ 27,311	\$ 27,316	0.02%	
Leg. Comms.	101-41120-110	Other Pay (GENERAL)	\$ 11,520	\$ 11,520	\$ 11,520	0.00%	Parks (3,840), Planning (3,840), COA (3,840)
	101-41120-122	FICA	\$ 881	\$ 881	\$ 881	0.03%	
	101-41120-208	Training and Instruction	\$ 900	\$ 900	\$ 900	0.00%	
	101-41120-210	Operating Supplies (GENERAL)	\$ -	\$ -	\$ -	0.00%	
			\$ 13,301	\$ 13,301	\$ 13,301	0.00%	

**CITY OF WATERTOWN
2024 GENERAL FUND BUDGET
EXPENDITURES**

Department	Account Code	Description	2022 Budget	2023 Budget	2024 Proposed Budget	Percentage Change	Comments
Administrative Assistant + Permit Technician	101-41300-101	Full-Time Employees Regular	\$ 54,638	\$ 109,141	\$ 55,472	-49.17%	Retirement in 2023
	101-41300-103	Part-Time Employees	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	
	101-41300-121	PERA	\$ 4,098	\$ 3,974	\$ 4,160	4.69%	
	101-41300-122	FICA	\$ 4,371	\$ 8,349	\$ 4,244	-49.17%	
	101-41300-131	Employer Paid Health	\$ 14,350	\$ 22,871	\$ 25,021	9.40%	
	101-41300-133	Employer Paid Dental	\$ 540	\$ 1,188	\$ 1,307	10.00%	
	101-41300-134	Employer Paid Life/STD/LTD	\$ 582	\$ 569	\$ 589	3.50%	
	101-41300-208	Training and Instruction	\$ 250	\$ 750	\$ 750	0.00%	New Administrative Assistant Training
	101-41300-331	Travel Expenses	\$ 100	\$ 100	\$ 100	0.00%	
	101-41300-417	Uniforms	\$ 100	\$ 100	\$ 100	0.00%	
			\$ 81,529	\$ 149,542	\$ 94,242	-36.98%	
City Administrator	101-41310-101	Full-Time Employees Regular	\$ 75,755	\$ 79,978	\$ 82,751	3.47%	
	101-41310-121	PERA	\$ 5,682	\$ 5,998	\$ 6,206	3.47%	
	101-41310-122	FICA	\$ 5,795	\$ 6,118	\$ 6,330	3.47%	
	101-41310-131	Employer Paid Health	\$ 14,268	\$ 5,186	\$ 5,485	5.76%	
	101-41310-133	Employer Paid Dental	\$ 378	\$ 416	\$ 457	9.95%	
	101-41310-134	Employer Paid Life/STD/LTD	\$ 711	\$ 745	\$ 768	3.04%	
	101-41310-208	Training and Instruction	\$ 4,675	\$ 4,675	\$ 4,675	0.00%	
	101-41310-321	Telephone	\$ 660	\$ 660	\$ 660	0.00%	\$55/mo per current policy
	101-41310-331	Travel Expenses	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	
	101-41310-417	Uniforms	\$ 100	\$ 100	\$ 100	0.00%	
	101-41310-433	Dues and Subscriptions	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	
	101-41310-437	Other Miscellaneous					
				\$ 112,024	\$ 107,877	\$ 111,433	3.30%
City Clerk	101-41400-101	Full-Time Employees Regular	\$ 64,894	\$ 70,182	\$ 71,250	1.52%	
	101-41400-121	PERA	\$ 4,867	\$ 5,264	\$ 5,344	1.52%	
	101-41400-122	FICA	\$ 4,964	\$ 5,369	\$ 5,451	1.52%	
	101-41400-131	Employer Paid Health	\$ 5,370	\$ 5,466	\$ 23,550	330.85%	
	101-41400-133	Employer Paid Dental	\$ 1,567	\$ 446	\$ 1,406	215.36%	
	101-41400-134	Employer Paid Life	\$ 630	\$ 673	\$ 682	1.27%	
	101-41400-208	Training and Instruction	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	
	101-41400-321	Telephone	\$ 660	\$ 660	\$ 660	0.00%	\$55/mo per current policy
	101-41400-331	Travel Expenses	\$ 2,000	\$ 2,000	\$ 2,000	0.00%	
	101-41400-417	Uniforms	\$ 100	\$ 100	\$ 100	0.00%	
	101-41400-433	Dues and Subscriptions	\$ 400	\$ 400	\$ 400	0.00%	
				\$ 87,952	\$ 93,060	\$ 113,342	21.80%
Elections	101-41410-104	Temporary Employees Regular	\$ 5,500	\$ -	\$ 7,500	#DIV/0!	
	101-41410-122	FICA	\$ 421	\$ -	\$ 574	#DIV/0!	
	101-41410-151	Workers Comp	\$ 12	\$ -	\$ 13	#DIV/0!	
	101-41410-203	Printed Forms	\$ -	\$ -	\$ -	#DIV/0!	
	101-41410-208	Training and Instruction	\$ 600	\$ -	\$ 750	#DIV/0!	
	101-41410-210	Operating Supplies (GENERAL)	\$ 2,500	\$ -	\$ 3,000	#DIV/0!	
	101-41410-309	EDP, Software and Design	\$ -	\$ -	\$ -	#DIV/0!	
	101-41410-322	Postage	\$ 500	\$ -	\$ 1,000	#DIV/0!	
	101-41410-331	Travel Expenses	\$ 1,000	\$ -	\$ 1,000	#DIV/0!	
	101-41410-351	Legal Notices Publishing	\$ 250	\$ -	\$ 500	#DIV/0!	
	101-41410-404	Repairs/Maint Machinery/Equip	\$ 650	\$ 1,000	\$ 1,000	0.00%	Annual maintenance
101-41410-580	Other Equipment	\$ 200	\$ -	\$ 500	#DIV/0!		

**CITY OF WATERTOWN
2024 GENERAL FUND BUDGET
EXPENDITURES**

Department	Account Code	Description	2022 Budget	2023 Budget	2024 Proposed Budget	Percentage Change	Comments
			\$ 11,633	\$ 1,000	\$ 15,836	1483.64%	Nonelection Year
General Govt Buildings/Plant	101-4194-210	Operating Supplies (GENERAL)	\$ 2,500	\$ 2,500	\$ 3,500	40.00%	
	101-4194-220	Repair/Maint Supply (GENERAL)	\$ 1,500	\$ 1,500	\$ 2,000	33.33%	
	101-4194-229	Safety Equipment and Training	\$ -	\$ -	\$ -	0.00%	
	101-4194-240	Small Tools and Minor Equip	\$ -	\$ -	\$ -	0.00%	
	101-4194-310	Other Professional Services	\$ 19,000	\$ 19,000	\$ 25,000	31.58%	Cleaning Contract/Floor Stripping/Carpet Cleaning/Window Cleaning
	101-4194-321	Telephone	\$ 2,600	\$ 2,600	\$ 3,000	15.38%	Alarm phone lines
	101-4194-362	Property Ins	\$ 6,051	\$ 8,774	\$ 9,213	5.00%	5% Increase
	101-4194-381	Electric Utilities	\$ 13,200	\$ 13,200	\$ 14,500	9.85%	
	101-4194-400	Repairs & Maint Cont (GENERAL)	\$ 6,000	\$ 6,000	\$ 6,000	0.00%	
	101-4194-401	Repairs/Maint Buildings	\$ 5,000	\$ 5,000	\$ 8,000	60.00%	General facility maintenance.
	101-4194-404	Repairs/Maint Machinery/Equip	\$ 5,000	\$ 5,000	\$ 6,000	20.00%	
	101-4194-415	Other Equipment Rentals	\$ -	\$ -	\$ -	0.00%	
	101-4194-560	Office Equip and Furnishings	\$ 6,000	\$ 6,000	\$ 6,000	0.00%	Computer Workstations
			\$ 66,851	\$ 69,574	\$ 83,213	19.60%	
Fire Protection Services	101-42000-124	Fire Pension Contributions	\$ 15,000	\$ 15,000	\$ 15,000	0.00%	
	101-42000-630	Bank Service Fees	\$ -	\$ -	\$ -	0.00%	
	101-42000-720	Operating Transfers	\$ 372,005	\$ 456,125	\$ 516,964	13.34%	
			\$ 387,005	\$ 471,125	\$ 531,964	12.91%	
Police	101-42110-310	Other Professional Services	\$ 374,241	\$ 402,718	\$ 478,663	18.86%	3 FTE, 26hrs CSO, \$6K for OT, SW Metro Drug Task Force (\$2,100) - COULD OFFSET WITH PS AID
			\$ 374,241	\$ 402,718	\$ 478,663	18.86%	
Civil Defense	101-42500-381	Electric Utilities	\$ 789	\$ 800	\$ 1,000	25.00%	
	101-42500-404	Repairs/Maint Machinery/Equip	\$ 2,500	\$ 2,500	\$ 3,000	20.00%	Increase \$500
	101-42500-580	Other Equipment	\$ -	\$ -	\$ -	0.00%	
			\$ 3,289	\$ 3,300	\$ 4,000	21.21%	
Animal Control	101-42700-310	Other Professional Services	\$ -	\$ -	\$ -	0.00%	
Flood Control	101-42850-582	Capital Building Repairs	\$ -	\$ -	\$ -		
			\$ -	\$ -	\$ -		
Personnel	101-43000-101	Full-Time Employees Regular	\$ 81,931	\$ 86,507	\$ 90,476	4.59%	
	101-43000-103	Part-Time Employees	\$ 17,472	\$ 27,000	\$ 30,600	13.33%	Summer Seasonal Help: Keep@ 3.
	101-43000-121	PERA	\$ 6,145	\$ 6,488	\$ 6,786	4.59%	
	101-43000-122	FICA	\$ 7,604	\$ 6,618	\$ 6,921	4.59%	
	101-43000-131	Employer Paid Health	\$ 24,884	\$ 27,232	\$ 16,076	-40.96%	
	101-43000-133	Employer Paid Dental	\$ 2,090	\$ 1,875	\$ 980	-47.74%	
	101-43000-134	Employer Paid Life	\$ 803	\$ 872	\$ 970	11.21%	
	101-43000-142	Unemployment Benefits	\$ 4,500	\$ 4,725	\$ 4,961	5.00%	Preliminary Increase Estimate - 5%
	101-43000-151	Worker's Comp Insurance Prem	\$ 208	\$ 218	\$ 229	5.00%	Preliminary Increase Estimate - 5%
	101-43000-208	Training and Instruction	\$ 4,950	\$ 4,950	\$ 4,950	0.00%	Hamline Public Works Leadership Academy & APWA Spring Conference
	101-43000-210	Operating Supplies (GENERAL)	\$ 1,500	\$ 2,000	\$ 2,000	0.00%	Includes lube and additives
	101-43000-220	Repair/Maint Supply (GENERAL)	\$ 1,500	\$ 1,500	\$ 2,000	33.33%	
	101-43000-221	Equipment Parts	\$ 500	\$ 500	\$ 500	0.00%	
	101-43000-223	Building Repair Supplies	\$ 2,000	\$ 2,000	\$ 4,000	100.00%	

**CITY OF WATERTOWN
2024 GENERAL FUND BUDGET
EXPENDITURES**

Department	Account Code	Description	2022 Budget	2023 Budget	2024 Proposed Budget	Percentage Change	Comments
Public Serv	101-43000-229	Safety Equipment & Training	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	
	101-43000-240	Small Tools and Minor Equip	\$ 5,000	\$ 6,000	\$ 6,000	0.00%	
	101-43000-310	Other Professional Services	\$ 8,756	\$ 10,500	\$ 10,500	0.00%	Weekly office/bathroom cleaning at PW Facility
	101-43000-321	Telephone	\$ 3,300	\$ 3,500	\$ 3,500	0.00%	Office VOIP and Fire Alarm Line
	101-43000-331	Travel Expense	\$ 800	\$ 1,800	\$ 1,800	0.00%	APWA - Show for Snow
	101-43000-341	Employment Advertising	\$ 500	\$ 500	\$ 500	0.00%	
	101-43000-362	Property Ins	\$ 1,065	\$ 1,917	\$ 2,013	5.00%	Preliminary Increase Estimate - 5%
	101-43000-381	Electric Utilities	\$ 11,000	\$ 11,000	\$ 12,000	9.09%	
	101-43000-401	Repairs/Maint Buildings	\$ 2,000	\$ 2,000	\$ 2,500	25.00%	
	101-43000-404	Repairs/Maint Machinery/Equip	\$ 2,000	\$ 2,000	\$ 4,000	100.00%	
	101-43000-413	Office Equipment Rental	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	Copier Rental
	101-43000-417	Uniforms	\$ 750	\$ 750	\$ 750	0.00%	
	101-43000-433	Dues and Subscriptions	\$ 500	\$ 500	\$ 500	0.00%	
	101-43000-438	Licenses & Permits	\$ 300	\$ 300	\$ 300	0.00%	
	101-43000-560	Office Equip and Furnishings	\$ 200	\$ 200	\$ 200	0.00%	
101-43000-720	Operating Transfers			\$ 10,400.00		On Call	
			\$ 196,258	\$ 217,453	\$ 230,413	5.96%	
Hwys, Streets, & Roads	101-43100-101	Full-Time Employees Regular	\$ 82,179	\$ 85,009	\$ 128,803	51.52%	
	101-43100-121	PERA	\$ 6,163	\$ 6,376	\$ 9,660	51.52%	
	101-43100-122	FICA	\$ 6,287	\$ 6,503	\$ 9,853	51.52%	
	101-43100-131	Employer Paid Health	\$ 14,069	\$ 14,986	\$ 16,076	7.28%	
	101-43100-133	Employer Paid Dental	\$ 810	\$ 891	\$ 980	10.00%	
	101-43100-134	Employer Paid Life	\$ 875	\$ 898	\$ 970	8.01%	
	101-43100-151	Worker's Comp Insurance Prem	\$ 4,729	\$ 4,966	\$ 5,214	5.00%	Preliminary Increase Estimate - 5%
	101-43100-208	Training and Instruction	\$ 2,000	\$ 2,000	\$ 2,000	0.00%	
	101-43100-210	Operating Supplies (GENERAL)	\$ 3,000	\$ 4,000	\$ 7,000	75.00%	Street, Crosswalk, Parking Lot Striping
	101-43100-220	Maintenance Supply (GENERAL)	\$ 6,500	\$ 7,500	\$ 7,500	0.00%	Speed sign maintenance & monitoring agreement
	101-43100-224	Street Maint Materials	\$ 45,000	\$ 50,000	\$ 50,000	0.00%	Curb/Sidewalk Repair, Catch basin repair, dustcoating, crack filling
	101-43100-226	Sign Repair Materials	\$ 6,000	\$ 6,000	\$ 6,000	0.00%	Repair/Replacement/Retroreflectivity Requirements
	101-43100-229	Safety Equipment & Training	\$ 2,000	\$ 2,000	\$ 3,000	50.00%	
	101-43100-240	Small Tools and Minor Equip	\$ 1,000	\$ 2,000	\$ 3,000	50.00%	
	101-43100-321	Telephone	\$ 660	\$ 660	\$ 700	6.06%	
101-43100-416	Machinery Rentals	\$ 2,000	\$ 3,000	\$ 3,000	0.00%		
101-43100-417	Uniforms	\$ 250	\$ 400	\$ 400	0.00%	Boots	
101-43100-720	Operating Transfers						
			\$ 183,522	\$ 197,189	\$ 254,157	28.89%	
Ice & Snow Removal	101-43125-216	Chemicals and Chem Products	\$ 22,000	\$ 27,000	\$ 27,000	0.00%	
	101-43125-220	Repair/Maint Supply (GENERAL)	\$ -	\$ -	\$ -	0.00%	
	101-43125-221	Equipment Parts	\$ 5,500	\$ 3,000	\$ 3,000	0.00%	
	101-43125-240	Small Tools and Minor Equip	\$ -	\$ -	\$ -	0.00%	
	101-43125-333	Freight and Express	\$ 3,000	\$ 5,000	\$ 9,000	80.00%	Snow Hauling
	101-43125-341	Employment	\$ -	\$ -	\$ -	0.00%	
	101-43125-404	Repairs/Maint Machinery/Equip	\$ -	\$ -	\$ -	0.00%	
	101-43125-436	Towing Charges	\$ 1,000	\$ 1,000	\$ 2,000	100.00%	Plow Truck Towing Needs/Winter Parking Violations
	101-43125-437	Other Miscellaneous	\$ -	\$ -	\$ -	0.00%	
101-43125-581	Capital Equipment Repairs	\$ -	\$ -	\$ -	0.00%		
			\$ 31,500	\$ 36,000	\$ 41,000	13.89%	
	101-43127-201	Accessories	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	
	101-43127-212	Motor Fuels	\$ 25,000	\$ 30,000	\$ 35,000	16.67%	
	101-43127-220	Repair/ Maint Supply	\$ 2,000	\$ 3,000	\$ 3,000	0.00%	

**CITY OF WATERTOWN
2024 GENERAL FUND BUDGET
EXPENDITURES**

Department	Account Code	Description	2022 Budget	2023 Budget	2024 Proposed Budget	Percentage Change	Comments
Fleet	101-43127-221	Equipment Parts	\$ 20,000	\$ 20,000	\$ 20,000	0.00%	
	101-43127-240	Small Tools and Minor Equipment	\$ 10,000	\$ 10,000	\$ 10,000	0.00%	
	101-43127-310	Other Professional Services	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	
	101-43127-363	Automotive Insurance	\$ 3,603	\$ 3,783	\$ 3,972	5.00%	Preliminary Increase Estimate - 5%
	101-43127-404	Repairs/ Maint Machinery/Equip	\$ 25,000	\$ 30,000	\$ 30,000	0.00%	
	101-43127-309	EDP/Software	\$ 2,800	\$ 2,800	\$ 2,800	0.00%	
	101-43127-438	Licenses and Permits					
			\$ 90,403	\$ 101,583	\$ 106,772	5.11%	
Street Lightin g	101-43160-381	Electric Utilities	\$ 50,000	\$ 52,500	\$ 55,125	5.00%	Preliminary Increase Estimate - 5%
	101-43160-403	Repairs Other Than Buildings	\$ 5,000	\$ 5,250	\$ 5,000	-4.76%	
			\$ 55,000	\$ 57,750	\$ 60,125	4.11%	
Parks	101-45200-101	Full-Time Employees Regular	\$ 78,123	\$ 82,181	\$ 124,395	51.37%	
	101-45200-103	Part-Time Employees	\$ -	\$ -	\$ -	0.00%	
	101-45200-121	PERA	\$ 5,859	\$ 6,164	\$ 9,330	51.37%	
	101-45200-122	FICA	\$ 5,976	\$ 6,287	\$ 9,516	51.37%	
	101-45200-131	Employer Paid Health	\$ 19,118	\$ 20,525	\$ 22,103	7.69%	
	101-45200-133	Employer Paid Dental	\$ 1,890	\$ 1,485	\$ 1,634	10.00%	
	101-45200-134	Employer Paid Life	\$ 842	\$ 875	\$ 934	6.77%	
	101-45200-151	Worker's Comp Insurance Prem	\$ 3,297	\$ 3,462	\$ 3,635	5.00%	Preliminary Increase Estimate - 5%
	101-45200-208	Training and Instruction	\$ 2,000	\$ 2,000	\$ 2,000	0.00%	
	101-45200-210	Operating Supplies (GENERAL)	\$ 3,500	\$ 3,500	\$ 4,500	28.57%	
	101-45200-216	Chemicals and Chem Products	\$ 7,000	\$ 7,000	\$ 8,000	14.29%	
	101-45200-220	Repair/Maint Supply (GENERAL)	\$ 2,000	\$ 3,000	\$ 4,000	33.33%	
	101-45200-221	Equipment Parts	\$ 5,000	\$ 5,000	\$ 6,000	20.00%	
	101-45200-225	Landscaping Materials	\$ 15,000	\$ 16,000	\$ 17,000	6.25%	
	101-45200-226	Sign Repair Materials	\$ 2,500	\$ 3,000	\$ 3,000	0.00%	
	101-45200-229	Safety Equipment & Training	\$ 2,500	\$ 2,500	\$ 3,000	20.00%	
	101-45200-240	Small Tools and Minor Equip	\$ 5,000	\$ 6,000	\$ 7,000	16.67%	
	101-45200-310	Other Professional Services	\$ 8,000	\$ 9,000	\$ 10,000	11.11%	Native Maintenance, Irrigation Maintenance
	101-45200-321	Telephone	\$ 660	\$ 660	\$ 700	6.06%	
	101-45200-362	Property Ins	\$ 31,360	\$ 19,360	\$ 20,000	3.31%	Change Algorithm
	101-45200-381	Electric Utilities	\$ 9,700	\$ 9,700	\$ 11,000	13.40%	
	101-45200-401	Repairs/Maint Buildings	\$ 5,000	\$ 5,000	\$ 7,000	40.00%	
	101-45200-403	Repairs Other Than Buildings	\$ 15,000	\$ 20,000	\$ 20,000	0.00%	Trail Maintenance
	101-45200-404	Repairs/Maint Machinery/Equip	\$ 2,500	\$ 2,500	\$ 3,500	40.00%	
	101-45200-415	Other Equipment Rentals	\$ 6,500	\$ 6,500	\$ 8,000	23.08%	Seasonal Mower Leasing
	101-45200-417	Uniforms	\$ 500	\$ 900	\$ 900	0.00%	Boots
	101-45200-418	Other Rentals	\$ 10,000	\$ 10,500	\$ 11,025	5.00%	Park Portable Toilets - Preliminary 5% Increase
101-45200-438	Licenses & Permits	\$ 250	\$ 250	\$ 250	0.00%		
101-45200-493	Recreation Programs	\$ -	\$ -	\$ -	0.00%		
101-45200-530	Improvements Other Than Buildings	\$ 15,000	\$ 24,000	\$ 24,000	0.00%		
101-45200-720	Operating Transfers						
			\$ 264,076	\$ 277,348	\$ 342,422	23.46%	
Forestry and Nursery	101-45204-225	Landscaping Materials	\$ 6,000	\$ 6,000	\$ 10,000	66.67%	Trees for Boulevards & Parks
	101-45204-310	Other Professional Services	\$ 6,000	\$ 11,000	\$ 11,000	0.00%	EAB - LOOKING TO OFFSET WITH GRANT DOLLARS FROM DNR
	101-45204-415	Other Equipment Rental					
			\$ 12,000	\$ 17,000	\$ 21,000	23.53%	

**CITY OF WATERTOWN
2024 GENERAL FUND BUDGET
EXPENDITURES**

Department	Account Code	Description	2022 Budget	2023 Budget	2024 Proposed Budget	Percentage Change	Comments
Libraries	101-45500-321	Telephone	\$ 450	\$ 500	\$ 700	40.00%	
			\$ 450	\$ 500	\$ 700	40.00%	
Cap. Improve	101-45200-720	Transfers Out - Capital Improvements	\$ 152,000	\$ 152,000	\$ 152,000	0.00%	COULD DECREASE FOR ONE YEAR
	101-49000-700	Park Fund Contributions	\$ 65,000	\$ 65,000	\$ 65,000	0.00%	
	101-49000-720	Other Contributions/Transfer	\$ -	\$ -	\$ -	0.00%	
			\$ 217,000	\$ 217,000	\$ 217,000	0.00%	
Debt Service	101-41000-700	Debt Srv Bond Principal	\$ 93,085	\$ 93,837	\$ 93,837	0.00%	Downtown Redevelopment TIF Support/Interfund Loan
	101-47000-611	Bond Interest	\$ -	\$ -	\$ -	0.00%	
			\$ 93,085	\$ 93,837	\$ 93,837	0.00%	
			\$ 2,754,073	\$ 3,019,473	\$ 3,367,905	11.54%	

	2022 Budget	2023 Budget	2024 Budget	Change
ADMINISTRATION, FINANCE, TECH, COUNCIL	\$ 779,842	\$ 857,596	\$ 903,339	5.33% ADMINISTRATION, FINANCE, TECH, COUNCIL
PARKS	\$ 264,076	\$ 277,348	\$ 342,422	23.46% PARKS
FIRE	\$ 387,005	\$ 471,125	\$ 531,964	12.91% FIRE
LAW ENFORCEMENT	\$ 374,241	\$ 402,718	\$ 478,663	18.86% LAW ENFORCEMENT
PUBLIC SERVICES	\$ 501,683	\$ 552,224	\$ 632,342	14.51% PUBLIC SERVICES
COMMUNITY SERVICES	\$ 70,289	\$ 78,050	\$ 85,125	9.06% COMMUNITY SERVICES
RECREATION				RECREATION
CENTRAL FACILITIES	\$ 66,851	\$ 69,574	\$ 83,213	19.60% CENTRAL FACILITIES
TRANSFERS OUT- Capital Investment Support	\$ 152,000	\$ 152,000	\$ 152,000	0.00% TRANSFERS OUT- Capital Investment Support
TRANSFERS OUT-Park Fund Support	\$ 65,000	\$ 65,000	\$ 65,000	0.00% TRANSFERS OUT-Park Fund Support
TRANSFERS OUT- Water Fund Support				TRANSFERS OUT- Water Fund Support
TRANSFERS OUT - Sewer Fund Support				TRANSFERS OUT - Sewer Fund Support
TRANSFERS OUT-Downtown Development Support	\$ 93,085	\$ 93,837	\$ 93,837	0.00% TRANSFERS OUT-Downtown Development Support
TRANSFERS OUT - Debt Fund Support				TRANSFERS OUT-Debt Fund Support
Total General Fund Expense	\$ 2,754,073	\$ 3,019,473	\$ 3,367,905	11.54% Total
Fund Balance Increase (decrease)	\$ 11,613	\$ -	\$ -	#DIV/0! Fund Balance

\$ 2,754,073 \$ 3,019,473 \$ 3,367,905

**City of Watertown
2024 Fire Department Fund Budget**

Department	Account	Description	2022 Budget	2022 YTD	2023 Budget	2024 Budget	Change	Comment
Fund 603 WATERTOWN FIRE DEPARTMENT FUND								
Dept 42250 Fire Department Payroll								
	603-42250-100	Wages and Salaries (GENERAL)	\$ 21,374	\$ -	\$ 92,443	\$ 100,881	9.13%	Officer Wages (+FT Fire Chief)
	603-42250-121	PERA	\$ -	\$ -	\$ -	\$ 15,993		
	603-42250-131	Employer Paid Health	\$ -	\$ -	\$ -	\$ 24,043	#DIV/0!	
	603-42250-133	Employer Paid Dental	\$ -	\$ -	\$ -	\$ 1,875	#DIV/0!	
	603-42250-134	Employer Paid Life	\$ -	\$ -	\$ -	\$ 871	#DIV/0!	
	603-42250-106	Emergency Call Response Wages	\$ 50,142	\$ 14,304	\$ 61,494	\$ 70,104	14.00%	Bring Hourly Wage to \$15.25 - COULD DECREASE BASED ON CURRENT CALL RESPONSE Bring Hourly Wage to \$15.25 - COULD DECREASE
	603-42250-107	Training & Other Wages	\$ 41,228	\$ 6,255	\$ 50,561	\$ 57,640	14.00%	BASED ON CURRENT CALL RESPONSE
	603-42250-110	Station Staffing	\$ 9,000		\$ 23,000	\$ 23,000	0.00%	Use for shift differential
	603-42250-122	FICA	\$ 8,625	\$ 1,557	\$ 9,056	\$ 10,578	16.80%	
	603-42250-151	Worker's Comp Insurance Prem	\$ 12,500	\$ -	\$ 13,125	\$ 13,781	5.00%	
	603-42250-630	Bank Service Fee	\$ -	\$ -				
			\$142,869.01	\$22,115.76	\$249,679.48	\$318,765.21	27.67%	
Dept 42260 Fire Department Administration								
	603-42260-110	Other Pay (Chief's phone)	\$ 660	\$ 165	\$ 660	\$ 660	0.00%	Chief Phone
	603-42260-122	FICA	\$ 50	\$ 13	\$ 50	\$ -	0.00%	
	603-42260-201	Accessories (paper, pens, etc)	\$ 1,000	\$ 88	\$ 1,000	\$ 1,000	0.00%	
	603-42260-301	Auditing and Acct'g Services	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,500	36.36%	
	603-42260-309	EDP, Software and Design	\$ 4,712	\$ 1,469	\$ 4,712	\$ 7,000	48.56%	Office 365/Zoom
	603-42260-321	Telephone	\$ 5,500	\$ 3,230	\$ 5,500	\$ 7,000	27.27%	Telephone, Voice, & Data
	603-42260-322	Postage	\$ 310	\$ 67	\$ 310	\$ 500	61.29%	
	603-42260-329	Other Communications	\$ 750	\$ 756	\$ 750	\$ 750	0.00%	
	603-42260-331	Travel Expenses	\$ 200	\$ 792	\$ 200	\$ 200	0.00%	
	603-42260-362	Property Ins	\$ 2,350	\$ -	\$ 5,000	\$ 5,000	0.00%	
	603-42260-363	Automotive Ins	\$ 3,800	\$ -	\$ 3,800	\$ 3,900	2.63%	
	603-42260-365	Other Insurance	\$ 1,550	\$ 1,518	\$ 1,550	\$ 1,500	-3.23%	
	603-42260-430	Miscellaneous (GENERAL)	\$ 3,000	\$ 119	\$ 3,000	\$ 3,000	0.00%	
	603-42260-433	Dues and Subscriptions	\$ 4,700	\$ 1,115	\$ 5,124	\$ 5,500	7.34%	Includes Aladtec, ImageTrend, MSFDA, MSFCA, CC Chiefs, Metro Chiefs, Active 911 - combinin
	603-42260-434	Awards and Indemnities	\$ 2,500	\$ 140	\$ 2,500	\$ 2,500	0.00%	
	603-42260-630	Bank Service Fee						
			\$32,182.49	\$10,570.79	\$35,256.00	\$40,010.00	13.48%	
Dept 42270 Fire Department Training								
	603-42270-208	Training and Instruction	26,400.00	11,302.39	26,400.00	26,400.00	0.00%	Moved Convention/Add for Ord Development
	603-42270-311	Testing Fees	4,000.00	1,470.00	4,000.00	4,000.00	0.00%	New Fire Fighter Physical

603-42270-343	Other Advertising	2,800.00	-	2,800.00	2,800.00	0.00%	Fire Prevention
603-42270-433	Dues and Subscriptions	2,000.00	2,000.00	2,000.00	2,000.00	0.00%	WAFTA
603-42270-439	State Fire Convention	-	-	-	-	0.00%	
603-42270-440	Fire Chiefs Convention	-	-	-	-	0.00%	
		\$35,200.00	\$14,772.39	\$35,200.00	\$35,200.00	0.00%	

Dept 42280 Fire Stations and Bldgs

603-42280-217	Other Operating Supplies	\$ 1,400	\$ 359	\$ 1,400	\$ 1,400	0.00%	
603-42280-240	Small Tools and Minor Equip	\$ -	\$ 99	\$ -	\$ -	0.00%	
603-42280-300	Professional Service	\$ 5,896	\$ 2,514	\$ 5,896	\$ 5,900	0.07%	Janitorial Services
603-42280-381	Electric Utilities	\$ 15,500	\$ 8,221	\$ 15,500	\$ 17,500	12.90%	
603-42280-401	Repairs/Maint Buildings	\$ 4,000	\$ 220	\$ 10,000	\$ 10,000	0.00%	
603-42280-404	Repairs/Maint Machinery/Equip	\$ -	\$ -	\$ -	\$ -	0.00%	*discontinue & combine with fire equipment repairs
603-42280-560	Furniture and Fixtures	\$ 500	\$ -	\$ 500	\$ 500	0.00%	
603-42280-580	Other Equipment	\$ 2,200	\$ -	\$ 2,200	\$ 2,200	0.00%	
603-42280-720	Operating Transfers						
		\$29,496.00	\$11,413.51	\$35,496.00	\$37,500.00	5.65%	

Dept 42290 Fire Department Equipment

603-42290-210	Operating Supplies (GENERAL)						
603-42290-212	Motor Fuels	\$ 9,000	\$ 2,254	\$ 9,000	\$ 9,000	0.00%	
603-42290-221	Equipment Parts	\$ -	\$ 209	\$ -	\$ -	0.00%	*combine with small tools & minor equip
603-42290-240	Small Tools and Minor Equip	\$ 11,500	\$ 1,801	\$ 11,500	\$ 11,500	0.00%	
603-42290-311	Testing Fees	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	0.00%	
603-42290-323	Radio Units	\$ 2,500	\$ 4,303	\$ 2,500	\$ 10,000	300.00%	
603-42290-404	Repairs/Maint Machinery/Equip	\$ 21,500	\$ 573	\$ 30,000	\$ 30,000	0.00%	
603-42290-417	Uniforms	\$ 7,500	\$ 2,793	\$ 7,500	\$ 7,500	0.00%	
603-42290-433	Dues and Subscriptions		\$ -	\$ -	\$ -	0.00%	
603-42290-438	Licenses and Permits		\$ 58	\$ -	\$ -	0.00%	
603-42290-571	Turn-Out Gear	\$ 10,000	\$ 1,611	\$ -	\$ 5,000	#DIV/0!	Capital purchase for 2023
603-42290-580	Other Equipment		\$ -	\$ -	\$ -	0.00%	
603-42290-720	Operating Transfers	\$ 245,000	\$ -	\$ 245,000	\$ 245,000	0.00%	Capital Equipment & Facilities
		\$308,200.00	\$13,603.07	\$306,700.00	\$319,200.00	4.08%	

\$ 547,947 \$ 72,476 \$ 662,331 \$ 750,675 20.87%

g everything from other sources

**EDA Expenses
2024**

Account	Description	2022 Budget	2022 YTD	2023 Budget	2024 Budget	Comment
228-41000-322	Postage			\$ 750	\$ 1,000	
228-46500-101	Full-Time Employees Regular		\$ -	\$ 11,654	\$ 12,058	
228-46500-110	Commission Wages	\$ 2,400	\$ -	\$ 2,400	\$ 2,400	\$40 per meeting
228-46500-121	PERA	\$ -	\$ -	\$ 874	\$ 904	
228-46500-122	FICA	\$ -	\$ -	\$ 892	\$ 922	
228-46500-131	Employer Paid Health	\$ -	\$ -	\$ 741	\$ 784	
228-46500-133	Employer Paid Dental	\$ -	\$ -	\$ 59	\$ 65	
228-46500-134	Employer Paid Life	\$ -	\$ -	\$ 106	\$ 110	
228-46500-303	Engineering Fees	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	
228-46500-304	Legal Fees	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	Contract Review of Loans/Development Agreements
228-46500-310	Other Professional Services	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	ED Support & Market Data
228-46500-314	Professional Planning Services	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	MK Land (Mark Kaltsas)
228-46500-329	Other Communications	\$ 3,000	\$ 879	\$ 3,000	\$ 3,000	Jaguar ISP Service for WIFI
228-46500-433	Dues & Subscriptions	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	Minnesota Marketing Partnership & EDAM
228-46500-331	Travel Expenses					
228-46500-340	Advertising	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	EDA Programs Marketing/Development Day Event
228-46500-351	Legal Notices Publishing	\$ 50	\$ -	\$ 50	\$ 50	Annual Audit Disclosure Report
228-46500-630	Bank Service Fee	\$ 275	\$ -	\$ 275	\$ 275	
228-46500-640	Economic Development Payments	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	Enterprise Fund Utility Trunk Fee Support
228-46500-651	Loan Program	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	RLF, BFI Loans, EHRL Program
228-46500-652	Grant Program	\$ 160,000	\$ 2,500	\$ 160,000	\$ 160,000	Small Cities/BFI/Home Renovation Grant Program
228-46500-720	Operating Transfers	\$ 10,000	\$ -	\$ -	\$ -	(EDA Director under FT Employees Regular)
228-46500-510	Land Acquisition	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	Carver County Land Trust Property Partnership
		\$ 385,225	\$ 3,379	\$ 390,301	\$ 391,068	

	2019	2020	2021	2022	2023	2024
EMV	\$ 341,428,600.00	\$ 369,281,800.00	\$ 380,518,800.00	\$ 410,923,700.00	\$ 527,230,200.00	\$ 544,879,800.00
TMV	\$ 320,081,400.00	\$ 348,996,466.00	\$ 359,085,000.00	\$ 391,023,800.00	\$ 508,159,500.00	\$ 526,541,000.00
	16.05%	9.03%	2.89%	8.89%	30.71%	3.62%
Tax Cap.	\$ 3,423,407.00	\$ 3,725,991.00	\$ 3,826,906.00	\$ 4,164,594.00	\$ 5,378,658.00	\$ 5,619,051.00
	14.77%	8.84%	2.71%	8.82%	30.12%	4.47%
Less Fiscal Disparities	\$ (158,929.00)	\$ (155,348.00)	\$ (173,834.00)	\$ (176,577.00)	\$ (182,242.00)	\$ (204,945.00)
TIF Reduction	\$ -	\$ (179.00)	\$ (8,732.00)	\$ (23,947.00)	\$ (26,133.00)	\$ (31,639.00)
Net Total Tax Capacity	\$ 3,264,478.00	\$ 3,570,464.00	\$ 3,644,340.00	\$ 3,964,070.00	\$ 5,170,283.00	\$ 5,382,467.00
Tax Capacity Change (%)	14.82%	9.37%	2.07%	8.77%	31.44%	4.10%
Final General Levy	\$ 1,990,000.00	\$ 2,085,000.00	\$ 2,159,250.00	\$ 2,426,000.00	\$ 2,681,974.00	\$ 3,007,392.00
Change (%)	14.61%	4.77%	3.56%	12.35%	10.55%	11.61%
Final Debt Levy	\$ 454,910.00	\$ 460,000.00	\$ 455,000.00	\$ 331,880.00	\$ 252,692.00	\$ 408,616.00
Change (%)	-5.74%	1.12%	-1.09%	-27.06%	-12.62%	61.71%
Total General + Debt Levy	\$ 2,444,910.00	\$ 2,545,000.00	\$ 2,614,250.00	\$ 2,757,880.00	\$ 2,934,666.00	\$ 3,416,008.00
Change (%)	10.19%	4.09%	2.72%	5.49%	6.41%	16.40%
EDA Levy	\$ 55,294.00	\$ 58,575.00	\$ 58,575.00	\$ 68,500.00	\$ 68,500.00	\$ 68,500.00
Change (%)	10.45%	5.93%	0.00%	16.94%	0.00%	0.00%
Less Fiscal Disparities	\$603,963.00	\$596,461.00	\$574,106.00	\$644,356.00	\$611,183.00	\$ 527,954.00
Net Levy to taxpayers	\$1,840,947.00	\$1,948,539.00	\$2,040,144.00	\$2,113,524.00	\$2,323,483.00	\$2,888,054.00
	8.90%	5.84%	4.70%	3.60%	9.93%	24.30%
Calculated Tax Rate	56.39%	54.57%	55.98%	53.32%	44.94%	53.66%
Average Valued Home	\$ 226,074.00	\$ 236,768.00	\$ 233,826.00	\$ 247,600.00	\$ 306,000.00	\$ 304,300.00
City portion	\$ 1,179.64	\$ 1,205.19	\$ 1,218.32	\$ 1,240.39	\$ 1,331.55	\$ 1,579.76
Total City Change (\$)	\$ 56.91	\$ 25.55	\$ 13.13	\$ 22.07	\$ 91.16	\$ 248.21
Total City Change (%)	5.07%	2.17%	1.09%	1.81%	7.35%	18.64%