



**DUNDAS CITY COUNCIL  
REGULAR MEETING AGENDA  
Monday, December 11, 2023  
7:00 p.m. City Hall**

**1. Call to Order/Pledge Allegiance**

**2. Roll Call** Mayor Switzer, Council members Gallagher, LaCroix, Modory, Swartwood

**3. Public Comment**

**4. Approval of Agenda**

**5. Consent Agenda** *(All items on the Consent Agenda are considered routine and have been made available to the City Council at least 2 days in advance of the meeting. The items will be enacted in one motion. There will be no separate discussion of these items unless a council member or citizen requests, then the item will be removed from this agenda and considered in normal sequence.)*

- a. Regular Minutes of November 27, 2023
- b. Disbursements - \$265,835.76

**6. Regular Agenda**

a. Public Hearing

Consider Adopting Resolution 2023-27 Approving 2024 Proposed General Fund Budget and 2024 Final Property Tax Levy

- i. Staff Presentation
- ii. Public Comment

b. Public Hearing

Consider Amending Chapter §34.01 of the Dundas City Code Adopting Fees and Charges

- i. Staff Presentation
- ii. Public Comment

c. Consider Appointing Ryan Ringel to the Parks and Recreation Advisory Board for a 3-Year Term beginning January 2024 through December 2026

d. Consider Amending Personnel Policy to Comply with Earned Safe and Sick Time Law

**7. Reports of Officers, Boards and Committees**

- a. City Engineer
- b. City Administrator/Clerk
- c. Mayor, Councilors and Committees

**8. Announcements**

- a. City Council Meeting – Monday, January 8 and 22, 2024 at 7 PM City Hall
- b. Park & Recreation Advisory Board Meeting – Tuesday, January 9, 2024 at 7 PM City Hall
- c. Planning Commission Meeting – Thursday, January 18, 2024 at 7 PM City Hall

**9. Adjourn**



DUNDAS CITY COUNCIL  
REGULAR MEETING MINUTES  
Monday, November 27, 2023  
7:00 p.m. City Hall

Present: Mayor Glenn Switzer Councilors Ashley Gallagher, Luke LaCroix, Grand Modory, Luke Swartwood  
Staff: City Engineer Dustin Tipp, City Administrator/Clerk Jenelle Teppen,

CALL TO ORDER

Mayor Switzer called the meeting to order at 7:00 PM.

APPROVAL OF AGENDA

**Motion by Swartwood, second by Gallagher, to approve the agenda. Motion Carried Unanimously (MCU)**

CONSENT AGENDA

**Motion by LaCroix, second by Swartwood, to approve the consent agenda as follows: MCU**

- a. Regular Minutes of November 13, 2023
- b. Resolution 2023 – 23 Approving Gambling Licenses for 2024
- c. Resolution 2023 – 24 Approving Tobacco Licenses for 2024
- d. Resolution 2023 -25 Authorizing Staff to Pay Invoices Received Between December 6, and December 20, 2023
- e. Disbursements - \$68,061.58

REGULAR AGENDA

- a. Consider Approving Resolution 2023-26 A Resolution Approving Final 2024 Economic Development Authority Budget and Final 2024 Property Tax Levy

**Motion by Swartwood, second by LaCroix, to approve Resolution 2023-24 Approving Final 2024 Economic Development Authority Budget and Final 2024 Property Tax Levy MCU**

- b. Consider Approving Draft Maintenance and Improvement Policy Joint Resolution Between the City of Dundas and Bridgewater Township

**The Council directed staff to send the draft policy to Township Supervisors and request to appear on their agenda at the December meeting.**

Reports of Officers, Boards and Committees

City Engineer Dustin Tipp reported that MNDot, County and City staff met to kickoff the TH3/Cty Rd 1 access improvement project.

Adjourn

**Motion by LaCroix, second by Gallagher, to adjourn the meeting at 7:20 p.m.**

Minutes prepared by Jenelle Teppen, City Administrator/City Clerk

**CITY OF DUNDAS DISBURSEMENT REPORT**  
**Council Meeting December 11, 2023**

<b>DATE</b>	<b>PAYABLE</b>	<b>AMOUNT</b>
11/30/2023	PERA	\$5,024.92
11/30/2023	State of MN Empower Retirement	\$350.00
11/30/2023	MN Dept of Revenue	\$1,608.42
11/30/2023	IRS	\$7,725.25
11/30/2023	Payroll PP# 24 Employees	\$22,783.50
	<b>Subtotal Paid Payroll and Sales Liabilities</b>	<b><u>\$37,492.09</u></b>
11/30/2023	ACH per item	\$17.00
11/30/2023	Low ACH Volume Maintenance	\$5.00
11/30/2023	RDC Monthly Fee	\$59.00
11/29/2023	PSN Payment Collection (chargeback rejected payment)	\$113.06
11/29/2023	Refund Mikula (overpayment on utility bill/moved)	\$100.87
11/30/2023	Wire Transfer: US Bank - GO Bond 2014A	\$92,250.00
11/30/2023	Wire Transfer Fee	\$15.00
12/5/2023	PSN Payment Service	\$465.75
12/11/2023	2023 Invoices - Payment December 11, 2023	\$135,317.99
	<b>Subtotal Paid Claims and Service Liabilities</b>	<b><u>\$228,343.67</u></b>
<b>TOTAL</b>	<b>Disbursement for December 11, 2023</b>	<b><u><u>\$265,835.76</u></u></b>

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## Payments

Current Period: December 2023

Payments Batch 121123AP				\$62,553.25
Refer	0	ABDO FINANCIAL SOLUTIONS, LL	-	
Cash Payment	E 101-41000-301	Auditing and Acct g Ser	Auditing and Acct g Services	\$4,712.50
Invoice	480367	12/1/2023		
Cash Payment	E 225-43150-301	Auditing and Acct g Ser	Auditing and Acct g Services	\$362.50
Invoice	480367	12/1/2023		
Cash Payment	E 601-49400-301	Auditing and Acct g Ser	Auditing and Acct g Services	\$906.25
Invoice	480367	12/1/2023		
Cash Payment	E 602-49450-301	Auditing and Acct g Ser	Auditing and Acct g Services	\$906.25
Invoice	480367	12/1/2023		
Cash Payment	E 603-49500-301	Auditing and Acct g Ser	Auditing and Acct g Services	\$362.50
Invoice	480367	12/1/2023		
Transaction Date	12/1/2023	Frandsen Bank	10100	<b>Total</b> \$7,250.00
Refer	0	BADGER METER	-	
Cash Payment	E 601-49400-210	Supplies/Water Meter, E	CELLULAR LTE SERV	\$1,006.86
Invoice	80143541	11/29/2023		
Transaction Date	11/29/2023	Frandsen Bank	10100	<b>Total</b> \$1,006.86
Refer	0	BLUECROSS BLUESHIELD OF MN	-	
Cash Payment	G 101-21713	Vision Insurance	Vision	\$12.82
Invoice	231201080312	12/1/2023		
Transaction Date	12/1/2023	Frandsen Bank	10100	<b>Total</b> \$12.82
Refer	0	CAMPBELL KNUTSON	-	
Cash Payment	E 101-41000-304	Legal Fees	GENERAL MATTERS	\$930.00
Invoice	23-Nov	11/30/2023		
Transaction Date	11/30/2023	Frandsen Bank	10100	<b>Total</b> \$930.00
Refer	0	CARON FENCE	-	
Cash Payment	E 426-45200-500	Capital Outlay	Fencing - New Dog Park	\$7,857.50
Invoice	3456	11/22/2023		
Transaction Date	11/22/2023	Frandsen Bank	10100	<b>Total</b> \$7,857.50
Refer	0	CENTRAL FARM SERVICE	-	
Cash Payment	E 101-43100-211	Equipment Fuel	PW Fuel	\$136.24
Invoice	23-Nov	11/30/2023		
Transaction Date	11/30/2023	Frandsen Bank	10100	<b>Total</b> \$136.24
Refer	0	CITY OF NORTHFIELD	-	
Cash Payment	E 602-49450-385	Sewer Utilities	Sewer Utilities	\$18,090.08
Invoice	23-Oct	11/17/2023		
Transaction Date	11/17/2023	Frandsen Bank	10100	<b>Total</b> \$18,090.08
Refer	0	CORE & MAIN, LP	-	
Cash Payment	E 601-49400-400	Repairs and Maintenanc	10 PVC SDR35 SOLVENT WELD (GLUE)	\$128.75
Invoice	T973156	11/21/2023		
Cash Payment	E 601-49400-400	Repairs and Maintenanc	10 DOMED BLACK IRON GRATE	\$265.78
Invoice	T973346	11/21/2023		
Transaction Date	11/21/2023	Frandsen Bank	10100	<b>Total</b> \$394.53
Refer	0	DICKS SANITATION INC	-	



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Payments

Current Period: December 2023

Cash Payment	E 603-49500-384	Refuse/Garbage Dispos	Garbage Service Nov 23		\$8,840.74
Invoice	9899019T460	12/1/2023			
Transaction Date	12/1/2023	Frandsen Bank	10100	<b>Total</b>	<b>\$8,840.74</b>
Refer	0	ECKBERG LAMMERS	-		
Cash Payment	E 101-42100-304	Legal Fees	Dundas Prosecution		\$667.78
Invoice	112023	11/30/2023			
Transaction Date	11/30/2023	Frandsen Bank	10100	<b>Total</b>	<b>\$667.78</b>
Refer	0	FREEDOM SECURITY AND SURVEI	-		
Cash Payment	E 101-41000-310	Professional Services	Alarmnet IP Monitoring		\$84.00
Invoice	1457	12/1/2023			
Transaction Date	12/1/2023	Frandsen Bank	10100	<b>Total</b>	<b>\$84.00</b>
Refer	0	GOPHER STATE ONE CALL	-		
Cash Payment	E 601-49400-310	Professional Services	Gopher One Calls		\$23.62
Invoice	3110352	11/30/2023			
Cash Payment	E 602-49450-310	Professional Services	Gopher One Calls		\$23.63
Invoice	3110352	11/30/2023			
Transaction Date	11/30/2023	Frandsen Bank	10100	<b>Total</b>	<b>\$47.25</b>
Refer	0	GRAPHIC MAILBOX	-		
Cash Payment	E 426-45200-500	Capital Outlay	Dog Park Sign		\$50.00
Invoice	186831	11/30/2023			
Transaction Date	11/30/2023	Frandsen Bank	10100	<b>Total</b>	<b>\$50.00</b>
Refer	0	HYDRO-VAC INC	-		
Cash Payment	E 602-49450-400	Repairs and Maintenanc	Hydro Jetting & Vaccing		\$12,100.00
Invoice	9012023	10/26/2023			
Transaction Date	10/26/2023	Frandsen Bank	10100	<b>Total</b>	<b>\$12,100.00</b>
Refer	0	K MICHAELS HOMES	-		
Cash Payment	G 101-22001	Erosion Control Deposit	Erosion Escrow Release - 453 Cedar Ln		\$2,500.00
Invoice	7238	11/21/2023			
Transaction Date	11/21/2023	Frandsen Bank	10100	<b>Total</b>	<b>\$2,500.00</b>
Refer	0	KWIK TRIP INC	-		
Cash Payment	E 101-43100-418	Vehicle Fuels	PW Fuel		\$146.62
Invoice	Dec-23	12/2/2023			
Cash Payment	E 101-42100-418	Vehicle Fuels	PD Fuel		\$571.24
Invoice	23-Dec	12/2/2023			
Transaction Date	12/2/2023	Frandsen Bank	10100	<b>Total</b>	<b>\$717.86</b>
Refer	0	LAW ENFORCEMENT LABOR SVC	-		
Cash Payment	G 101-21707	LELSI Union Dues	Union Dues		\$202.50
Invoice	23-Dec	12/1/2023			
Transaction Date	12/1/2023	Frandsen Bank	10100	<b>Total</b>	<b>\$202.50</b>
Refer	0	MARCO, INC	-		
Cash Payment	E 101-41000-413	Rental	Copier Lease		\$244.93
Invoice	35379469	11/21/2023			
Transaction Date	11/21/2023	Frandsen Bank	10100	<b>Total</b>	<b>\$244.93</b>
Refer	0	MENARDS, INC	-		

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Payments

Current Period: December 2023

Cash Payment	E 101-43100-200	Supplies	Closed Case Tape			\$9.98
Invoice	57480	11/16/2023				
Cash Payment	E 101-42100-200	Supplies	Batteries			\$5.47
Invoice	58377	12/2/2023				
Transaction Date	11/16/2023		Frandsen Bank	10100	<b>Total</b>	\$15.45
Refer	0	METRONET				
Cash Payment	E 101-41000-321	Telephone & Communi	CH			\$122.29
Invoice	23-Dec	12/1/2023				
Cash Payment	E 101-42100-321	Telephone & Communi	PD			\$61.58
Invoice	23-Dec	12/1/2023				
Cash Payment	E 602-49450-321	Telephone & Communi	Pumphouse			\$135.11
Invoice	23-Dec	12/1/2023				
Transaction Date	12/1/2023		Frandsen Bank	10100	<b>Total</b>	\$318.98
Refer	0	MIDWEST WATER SPECIALTY, INC				
Cash Payment	E 101-41000-200	Supplies	CH			\$32.99
Invoice	119296	12/5/2023				
Cash Payment	E 101-42100-200	Supplies	PD			\$16.48
Invoice	119296	12/5/2023				
Cash Payment	E 101-43100-200	Supplies	PW			\$16.50
Invoice	119296	12/5/2023				
Transaction Date	12/5/2023		Frandsen Bank	10100	<b>Total</b>	\$65.97
Refer	0	MINNESOTA PUMP WORKS				
Cash Payment	E 602-49450-400	Repairs and Maintenanc	INSPECTED (2) STATIONS			\$417.00
Invoice	INV023021	12/5/2023				
Transaction Date	12/5/2023		Frandsen Bank	10100	<b>Total</b>	\$417.00
Refer	0	SERVICEMASTER BY AYOTTE				
Cash Payment	E 101-41000-440	Cleaning Service	Janitorial Services			\$193.35
Invoice	910863	12/1/2023				
Transaction Date	12/1/2023		Frandsen Bank	10100	<b>Total</b>	\$193.35
Refer	0	T-MOBILE				
Cash Payment	E 101-43100-321	Telephone & Communi	PW Cell			\$64.43
Invoice	23-Nov	11/16/2023				
Transaction Date	11/16/2023		Frandsen Bank	10100	<b>Total</b>	\$64.43
Refer	0	VALLEY AUTOHAUS				
Cash Payment	E 101-43100-400	Repairs and Maintenanc	Remove & Replace Starter- 2013 F350			\$204.98
Invoice	12407	11/22/2023				
Transaction Date	11/22/2023		Frandsen Bank	10100	<b>Total</b>	\$204.98
Refer	0	FRANSEN BANK & TRUST				
Cash Payment	G 101-21708	H.S.A. Withholdings	HSA PP #22 & #23 - M Summer			\$140.00
Invoice						
Transaction Date	12/6/2023		Frandsen Bank	10100	<b>Total</b>	\$140.00

Payments

Current Period: December 2023

Fund Summary

	10100 Frandsen Bank	
101 GENERAL FUND		\$11,076.68
225 STORM SEWER		\$362.50
426 PARKS & REC. CAPITAL OUTLAY		\$7,907.50
601 WATER		\$2,331.26
602 SEWER		\$31,672.07
603 REFUSE		\$9,203.24
		<hr/>
		\$62,553.25

Pre-Written Checks	\$0.00
Checks to be Generated by the Computer	\$62,553.25
Total	<hr/>
	\$62,553.25

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## Payments

Current Period: November 2023

Payments Batch 20231129CHKUB0 \$100.87

Refer 0 MIKULA, KRISTIN

Cash Payment R 601-39999 Prior Period Adjustment 000000408100 \$100.87

Invoice

Transaction Date 11/29/2023 Frandsen Bank 10100 **Total** \$100.87

### Fund Summary

	10100 Frandsen Bank	
601 WATER	<u>\$100.87</u>	
	\$100.87	

Pre-Written Checks	\$0.00
Checks to be Generated by the Computer	<u>\$100.87</u>
Total	\$100.87

**CITY OF DUNDAS  
COUNTY OF RICE  
STATE OF MINNESOTA**

**RESOLUTION 2023-27**

*A RESOLUTION APPROVING 2024 FINAL GENERAL FUND BUDGET  
AND 2024 FINAL PROPERTY TAX LEVY*

**WHEREAS**, the City of Dundas is required by State law to approve a resolution setting forth an annual tax levy to the Rice County Auditor; and

**WHEREAS**, Minnesota Statutes require approval of a final property tax levy and final budget on or before December 31<sup>st</sup> of each year; and

**WHEREAS**, the City Council has received the final budget document;

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Dundas, that the Final 2024 budget shall be as follows:

**BE IT FURTHER RESOLVED**, that the City Council of the City of Dundas, Rice County, Minnesota, that the following sums of money be levied for collection in 2024 upon the taxable property in the City of Dundas for the following purposes:

	Budget 2024
<b>Revenues</b>	
Property taxes	\$ 993,764
Licenses and permits	135,000
Intergovernmental	278,466
Charges for services	29,200
Fines and forfeitures	10,000
Interest earnings	5,000
Miscellaneous	-
Sale of fixed assets	-
Other financing sources	-
<b>Total Revenues</b>	<u>1,451,430</u>

	Budget 2024
<b>Expenditures</b>	
General government	\$ 351,370
Council/Elections	32,000
Planning and zoning	87,890
Police department	477,640
Fire protection	65,000
Building inspection and permits	116,000
Civil defense	2,600
Animal control	500
Hwys, streets and roads	196,690
Street lighting	30,000
Parks	91,740
Economic development	-
COVID-19	-
Debt service	-
Other financing uses	-
<b>Total Expenditures</b>	<b><u>1,451,430</u></b>

And

	Estimated 2024 Levy
<b>General Levy</b>	\$ 993,764
<b>EDA Levy</b>	46,626
<b>Capital Levy</b>	
Public Works CIP	168,278
General Government CIP	12,000
Street Improvement CIP	100,000
Public Safety CIP	13,525
Parks and Recreation CIP	41,651
<b>Debt Levy</b>	
2013A GO Bonds	118,028
2018A GO Bonds	60,701
2020A GO Bonds	145,340
<b>Total Levy</b>	<b><u>\$ 1,699,913</u></b>

**BE IT FURTHER RESOLVED**, that the City Administrator is hereby authorized and directed to transmit this information to the County Auditor of Rice County, Minnesota and the Minnesota Department of Revenue, if applicable, in the format requested as required by law.

**ADOPTED** by the City of Dundas, Rice County, Minnesota, this 11<sup>th</sup> day of December 2023.

Attest: \_\_\_\_\_

Glenn Switzer, Mayor

\_\_\_\_\_

Jenelle Teppen, Administrator/Clerk

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## BUDGET MEMO

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**TO:** CITY ADMINISTRATOR  
**FROM:** JESSI STURTZ - ABDO FINANCIAL SOLUTIONS  
**SUBJECT:** 2024 FINAL GOVERNMENTAL FUNDS BUDGET AND LEVY  
**DATE:** 12/11/2023

### Introduction

We have summarized some of the key items for consideration in the 2024 budget:

- The 2024 tax levy is proposed to increase \$156,736 or 10.16% for 2024.
- A balanced General Fund budget is presented. Debt service and capital equipment/improvement expenditures are budgeted in the respective debt service or capital project funds.
- Significant effort has been made across departments to bring the budget in line with actual expenditures.
- New Funds:
  - Street Improvement Fund (415 fund). The amount from road maintenance in General fund was removed and replaced with the new fund.
  - General Government Capital Outlay fund (413 fund).
- Capital equipment and improvement expenditures are included in the budget as follows:  
*Note: Actual 2024 capital expenditure costs could be different from current year dollar assumptions due to inflation and other cost drivers*
  - Public Works
    - 60" Lawn Mower (\$20,000)
    - 72" Lawn Mower (\$27,000)
    - Payloader Lease (\$40,000)
    - Interfund Loan (\$21,000)
  - General Government
    - Microphone system for Council Chambers (\$12,000)
  - Parks and Recreation
    - Regional Trail Parking Lot (\$110,000)
    - Sidewalks/Trails/Various 2024 (\$30,000)
  - Public Safety
    - Fire Service (\$13,000)
    - Squad car (\$55,000)

## Tax Levy Summary

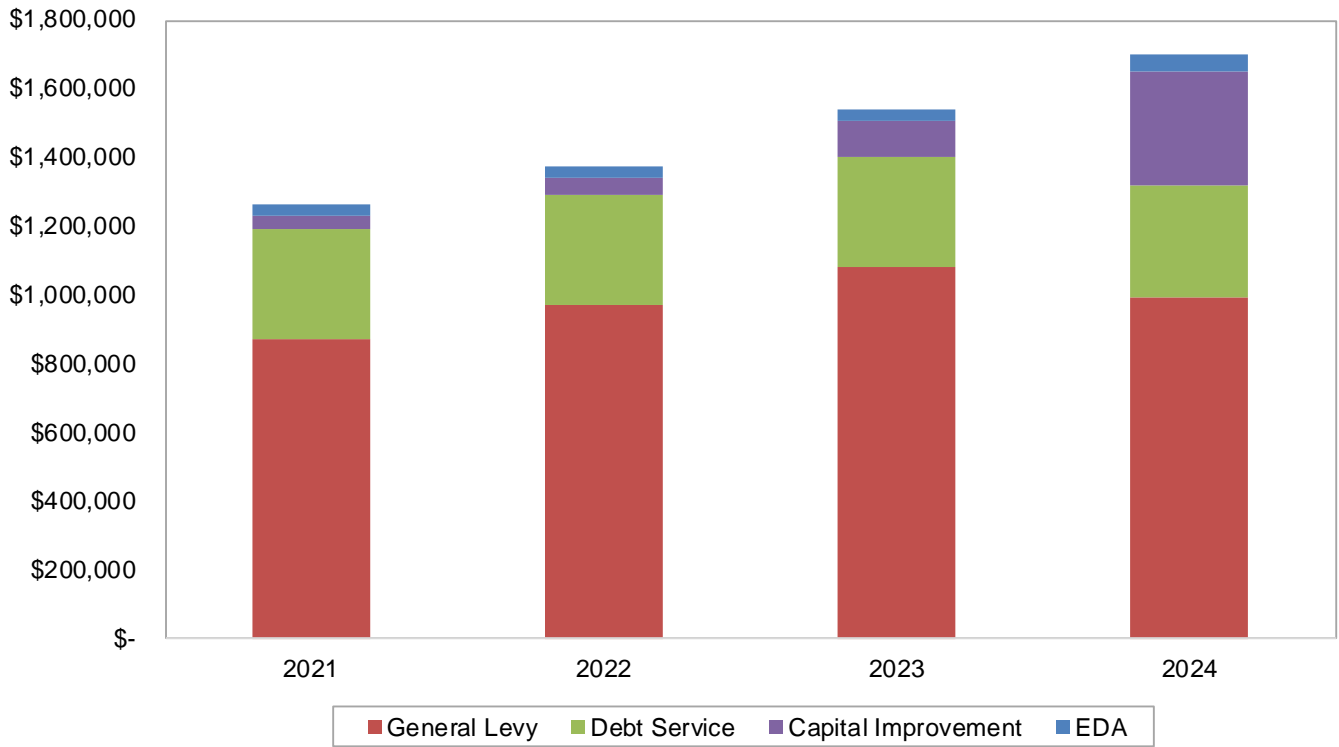
Overall, the property tax levy includes levies for general operations, economic development authority, city capital equipment and improvements, and debt service. The 2023 actual and 2024 proposed property tax levies are listed below:

	2023 Levy	Estimated 2024 Levy	Increase (Decrease) from 2023	Percent Change from 2023	Fund #
<b>General Levy</b>	\$ 1,084,330	\$ 993,764	\$ (90,566)	-8.35%	101
<b>EDA Levy</b>	38,527	46,626	8,099	21.02%	235
<b>Capital Levy</b>					
Public Works CIP	46,351	168,278	121,927	263.05%	410
General Government CIP	-	12,000	12,000	100.00%	413
Street Improvement CIP	-	100,000	100,000	100.00%	415
Public Safety CIP	13,260	13,525	265	2.00%	425
Parks and Recreation CIP	40,000	41,651	1,651	4.13%	426
<b>Debt Levy</b>					
2013A GO Bonds	115,613	118,028	2,415	2.09%	300
2018A GO Bonds	62,171	60,701	(1,470)	-2.36%	304
2020A GO Bonds	142,925	145,340	2,415	1.69%	305
<b>Total Levy</b>	<b>\$ 1,543,177</b>	<b>\$ 1,699,913</b>	<b>\$ 156,736</b>	<b>10.16%</b>	
<b>Tax Capacity</b>	<b>\$ 2,934,480</b>	<b>\$ 3,235,515</b>	<b>\$ 301,035</b>	<b>10.26%</b>	
<b>City Tax Rate*</b>	<b>52.59%</b>	<b>52.54%</b>	<b>-0.05%</b>		

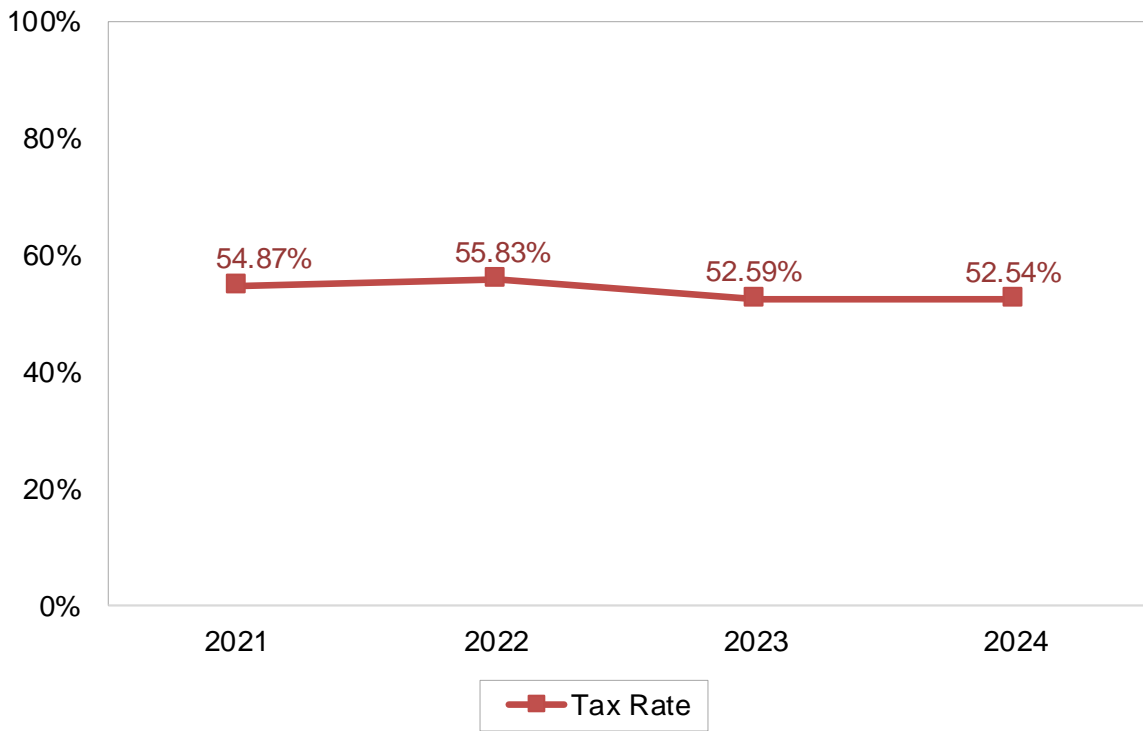
\*The City's Payable 2024 Tax Rate has been estimated based on preliminary tax capacity information provided by Rice County. The final tax capacity and rate will vary from the rate estimated in this memo.



### Tax Levy 2021 to 2024 Proposed



### Tax Rate 2021 to 2024 Proposed



**Estimated City Tax Rate Impact on Residential and Commercial Properties**

Estimated City Tax Rate Impact on Residential and Commercial Properties					
Property Type	2024 Market Value*	2024 Taxable Market Value	2023 Taxes Payable	2024 Taxes Payable	Increase in Property Taxes
Residential	\$ 100,000	\$ 71,800	\$ 360	\$ 377	\$ 17
Residential	200,000	180,800	916	950	34
Residential	300,000	289,800	1,472	1,523	50
Residential	400,000	398,800	2,028	2,095	67
Commercial	500,000	500,000	4,707	4,860	153

\*Assuming no increase in market value from 2023

**Estimated Property Taxes with 15% increase**

Property Type	15% Market Value Increase	15% Taxable Market Value	2023 Taxes Payable	2024 Taxes Payable	Increase (Decrease) in Property Taxes
Residential	\$ 115,000	\$ 82,570	\$ 378	\$ 434	\$ 56
Residential	230,000	207,920	951	1,092	142
Residential	345,000	333,270	1,524	1,751	227
Residential	460,000	458,620	2,097	2,410	312
Commercial	575,000	575,000	4,864	5,648	784

## Tax Capacity Impact on Tax Rate

### Keep the Tax Levy Dollars Flat

	<b>2023</b>	<b>2024</b>	<b>Change</b>
City Tax Rate	52.59%	47.69%	-4.89%
Total Levy - City	\$ 1,543,177	\$ 1,543,177	\$ -
Tax Capacity	\$ 2,934,480	\$ 3,235,515	\$ 301,035

If the City keeps the tax levy dollars flat, the tax rate will decrease by 4.89%. As tax capacity increases, cities can levy more dollars without a direct tax rate increase. In this example, the City is able to keep a flat levy amount and the residents see a decrease in their tax per household.

### Keep a Flat Tax Rate

	<b>2023</b>	<b>2024</b>	<b>Change</b>
City Tax Rate	52.59%	52.59%	0.00%
Total Levy - City	\$ 1,543,177	\$ 1,701,485	\$ 158,308
Tax Capacity	\$ 2,934,480	\$ 3,235,515	\$ 301,035

If the City keeps a flat tax rate, the levied tax dollars will increase by \$158,308 (or 10.26%). As stated before, as the tax capacity increases, cities are able to levy more dollars without a direct tax rate increase. In this example the City is able to collect an additional \$301,035 without having to increase the tax rate per household.

### Current Proposed Tax Levy & Tax Rate

	<b>2023</b>	<b>2024</b>	<b>Change</b>
City Tax Rate	52.59%	52.54%	-0.05%
Total Levy - City	\$ 1,543,177	\$ 1,699,913	\$ 156,736
Tax Capacity	\$ 2,934,480	\$ 3,235,515	\$ 301,035

In this example are the proposed 2024 tax rate and levy amounts. The dollars levied are increased by \$156,736 (10.16%) and the tax rate has decreased by %0.05.

## General Fund Budgeted Revenues

	Actual 2021	Actual 2022	YTD 9.30.23	Budget 2023	Budget 2024	Amount Change	Percent Change
<b>Revenues</b>							
Property taxes	\$ 887,708	\$ 975,318	\$ 560,033	\$ 1,084,330	\$ 993,764	\$ (90,566)	-8%
Licenses and permits	133,591	173,144	80,981	136,000	135,000	(1,000)	-1%
Intergovernmental	237,046	201,951	103,653	187,283	278,466	91,183	49%
Charges for services	42,535	27,835	15,728	33,700	29,200	(4,500)	-13%
Fines and forfeitures	9,206	9,090	8,429	10,000	10,000	-	0%
Interest earnings	(2,073)	3,293	15,560	1,000	5,000	4,000	400%
Miscellaneous	15,622	168,618	1,643	-	-	-	0%
Sale of fixed assets	69,723	-	-	-	-	-	0%
Other financing sources	-	-	-	-	-	-	0%
<b>Total Revenues</b>	<b>1,393,358</b>	<b>1,559,250</b>	<b>786,027</b>	<b>1,452,313</b>	<b>1,451,430</b>	<b>(883)</b>	<b>0%</b>

### Key Changes:

- Property Taxes - Decrease due to new street improvement CIP fund.
- Intergovernmental – LGA increased about \$30k in 2024 and APRA funds of \$60k.
- Charges for Services – Decreased zoning and subdivision fees to reflect the current activity.
- Interest Earnings - Due to the market, interest earnings were increased.

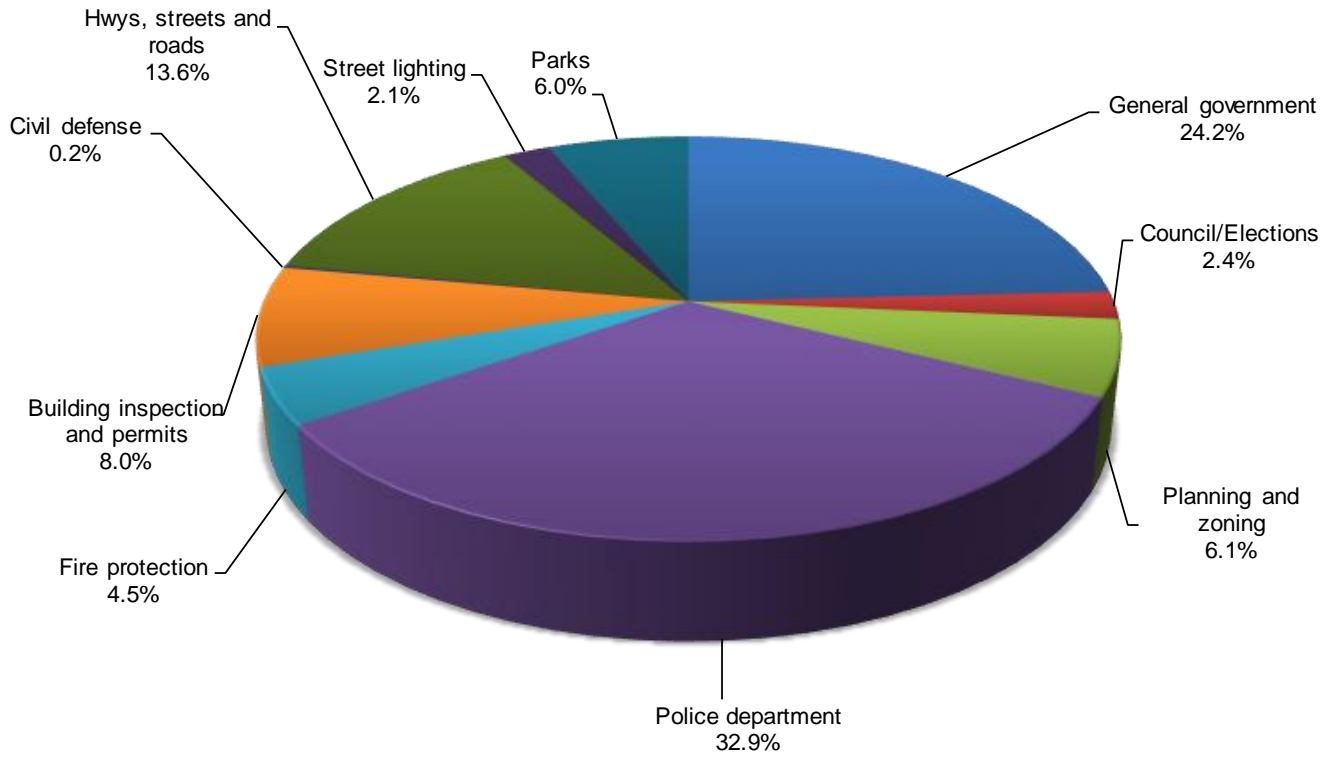
## General Fund Budgeted Expenditures

	Actual 2021	Actual 2022	YTD 9.30.23	Budget 2023	Budget 2024	Amount Change	Percent Change
<b>Expenditures</b>							
General government	\$ 297,560	\$ 366,813	\$ 256,441	\$ 285,633	\$ 351,370	\$ 65,737	23%
Council/Elections	29,964	33,012	23,515	30,030	32,000	1,970	7%
Planning and zoning	93,112	66,318	43,474	89,940	87,890	(2,050)	-2%
Police department	336,984	365,348	333,486	446,105	477,640	31,535	7%
Fire protection	38,282	53,820	72,478	72,000	65,000	(7,000)	-10%
Building inspection and permits	109,828	112,111	67,459	110,595	116,000	5,405	5%
Civil defense	-	-	-	300	2,600	2,300	767%
Animal control	-	-	-	500	500	-	0%
Hwys, streets and roads	212,140	254,985	158,446	274,735	196,690	(78,045)	-28%
Street lighting	24,829	29,141	19,207	30,000	30,000	-	0%
Parks	74,487	170,280	80,883	88,000	91,740	3,740	4%
Economic development	6,106	3,053	1,526	-	-	-	0%
COVID-19	2,062	-	-	-	-	-	0%
Debt service	24,953	24,473	-	24,475	-	(24,475)	-100%
Other financing uses	1,132,433	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,382,740</b>	<b>1,479,355</b>	<b>1,056,916</b>	<b>1,452,313</b>	<b>1,451,430</b>	<b>(883)</b>	<b>0%</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ (989,381)</b>	<b>\$ 79,895</b>	<b>\$ (270,889)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

### Key Changes:

- General government – Increased auditing and accounting by \$40k, increased engineering fees by 10k, increased professional services by \$15k.
- Police - Increase in wages due to COLA, increase in health insurance, increase to workers compensation and general insurance premiums.
- Hwys, Streets, and Roads – Decrease due to moving capital projects to Street Replacement fund (415).
- Debt Service – Decrease due to bond payoff in 2023.

**General Fund Budgeted Expenditures (Continued)**



## Capital Improvements

### Public Works Capital Outlay Fund

*Cold storage building, 60" mower, 72" mower, payloader lease, and interfund loan are partially funded by capital outlay fund reserves and a direct property tax levy. A bond issue will be necessary for any funding for Depot Street and Forest Street reconstruction.*

	Budget 2023	Budget 2024	Increase/ (Decrease)	Percent Change
<b>Revenues</b>				
R 410-31000 General Property Taxes	\$ 46,351	\$ 168,278	\$ 121,927	263.05%
R 410-39203 Transfer from Other Fund	108,999	-	(108,999)	-100.00%
<b>Total Revenues</b>	<b>\$ 155,350</b>	<b>\$ 168,278</b>	<b>\$ 12,928</b>	<b>8.32%</b>
<b>Expenditures</b>				
E 410-43100-500 Capital Outlay	645,000	108,000	(537,000)	-83.26%
<b>Total Expenditures</b>	<b>\$ 645,000</b>	<b>\$ 108,000</b>	<b>\$ (537,000)</b>	<b>-83.26%</b>

### General Government Capital Outlay Fund

*Microphone system for Council Chambers funded by a direct property tax levy.*

	Budget 2023	Budget 2024	Increase/ (Decrease)	Percent Change
<b>Revenues</b>				
R 413-31000 General Property Taxes	\$ -	\$ 12,000	\$ 12,000	100.00%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>100.00%</b>
<b>Expenditures</b>				
E 413-41110-500 Capital Outlay	-	12,000	12,000	100.00%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>100.00%</b>

### Street Improvement Fund

*City-wide street repairs are funded by direct property tax levy.*

	Budget 2023	Budget 2024	Increase/ (Decrease)	Percent Change
<b>Revenues</b>				
R 415-31000 General Property Taxes	\$ -	\$ 100,000	\$ 100,000	100.00%
R 415-34800 Franchise Fees	\$ -	\$ 125,457	\$ 125,457	100.00%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 225,457</b>	<b>\$ 225,457</b>	<b>100.00%</b>
<b>Expenditures</b>				
E 415-43100-500 Capital Outlay	-	750,000	750,000	100.00%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>100.00%</b>

**Capital Improvements (Continued)**

**Public Safety Capital Outlay Fund**

*Purchases of future fire service capital equipment funded by a direct property tax levy. A squad car will be purchased with the Public Safety Aid.*

	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
<b>Revenues</b>				
R 425-31000 General Property Taxes	\$ 12,260	\$ 13,525	\$ 1,265	10.32%
R 425-33400 State Grants and Aid	\$ -	\$ 55,000	\$ 55,000	100.00%
R 425-36210 Interest Earnings	556	694	138	24.82%
<b>Total Revenues</b>	<b>\$ 12,816</b>	<b>\$ 69,219</b>	<b>\$ 56,403</b>	<b>440.10%</b>

<b>Expenditures</b>				
E 425-42100-500 Capital Outlay	13,000	68,000	55,000	423.08%
<b>Total Expenditures</b>	<b>\$ 13,000</b>	<b>\$ 68,000</b>	<b>\$ 55,000</b>	<b>423.08%</b>

**Parks & Rec. Capital Outlay Fund**

*Regional Trail Parking Lot and sidewalks/trails funded by capital outlay fund reserves and a direct property tax levy.*

	<b>Budget 2023</b>	<b>Budget 2024</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
<b>Revenues</b>				
R 426-31000 General Property Taxes	\$ 40,000	\$ 41,651	1,651	4.13%
R 426-36210 Interest	-	547	547	100.00%
<b>Total Revenues</b>	<b>\$ 40,000</b>	<b>\$ 42,198</b>	<b>\$ 547</b>	<b>1.37%</b>

<b>Expenditures</b>				
E 426-45200-500 Capital Outlay	\$ 65,000	\$ 140,000	\$ 75,000	115.38%
<b>Total Expenditures</b>	<b>\$ 65,000</b>	<b>\$ 140,000</b>	<b>\$ 75,000</b>	<b>115.38%</b>

The following financial reports are attached:

- Abdo Revenue Budget Worksheet
- Abdo Expenditure Budget Worksheet



**City of Dundas**  
**Abdo Revenue Budget Worksheet**

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget
<b>101 GENERAL FUND</b>					
R 101-31010 Current Ad Valorem Taxes	\$866,255.42	\$962,784.33	\$556,178.17	\$1,084,330.00	\$993,764.00
R 101-31020 Delinquent Ad Valorem Taxes	\$13,672.54	\$6,520.63	\$0.00	\$0.00	\$0.00
R 101-31060 Excess Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-31900 Penalties and Interest DelTax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-32110 Liquor License	\$875.00	\$11,700.00	\$11,600.00	\$10,000.00	\$11,000.00
R 101-32170 Amusements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-32180 Other Licenses/Permits	\$4,135.00	\$4,425.00	\$3,050.00	\$3,000.00	\$3,500.00
R 101-32190 Cigarette License	\$440.00	\$440.00	\$0.00	\$0.00	\$0.00
R 101-32210 Building Permits	\$73,071.45	\$109,967.55	\$41,616.54	\$75,000.00	\$75,000.00
R 101-32220 HVAC Permit	\$5,105.79	\$2,665.00	\$1,313.06	\$3,000.00	\$2,500.00
R 101-32230 Plumbing Connection Permits	\$4,291.00	\$5,615.00	\$1,073.00	\$5,000.00	\$5,000.00
R 101-32270 Plan Check	\$45,672.49	\$38,331.70	\$22,328.87	\$40,000.00	\$38,000.00
R 101-33400 State Grants and Aids	\$31,415.00	\$977.50	\$0.00	\$0.00	\$0.00
R 101-33401 Local Government Aid	\$174,159.00	\$174,159.00	\$80,416.50	\$160,833.00	\$193,016.00
R 101-33402 Market Value Credit	\$444.19	\$480.02	\$0.00	\$450.00	\$450.00
R 101-33405 PERA Rate Increase Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33416 Police Training Reimbursement	\$3,020.00	\$2,217.00	\$1,458.00	\$0.00	\$0.00
R 101-33419 Muni State Aid St Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33430 State Police Aid	\$25,279.57	\$24,117.21	\$21,778.85	\$25,000.00	\$25,000.00
R 101-33460 Nightcap Police	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-33500 Federal Grant Aid	\$2,157.50	\$0.00	\$0.00	\$0.00	\$60,000.00
R 101-33630 TZD Police	\$570.60	\$0.00	\$0.00	\$1,000.00	\$0.00
R 101-33640 Bulletproof Vest Partnership	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34000 Charges for Services	\$99.50	\$85.50	\$10.00	\$0.00	\$0.00
R 101-34103 Zoning and Subdivision Fees	\$17,705.28	\$3,965.00	\$0.00	\$10,000.00	\$5,000.00
R 101-34104 Building Permit Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34107 Assessment Search Fees	\$3,030.00	\$1,808.64	\$1,071.36	\$1,500.00	\$1,500.00
R 101-34108 Admin Charges Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34200 Public Safety Charges for Srvs	\$2,992.50	\$0.00	\$3,100.00	\$0.00	\$0.00
R 101-34203 Accident/Police Report	\$45.00	\$70.00	\$60.00	\$0.00	\$0.00
R 101-34300 Road Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-34780 Park Fees	\$2,065.00	\$1,824.82	\$4,432.00	\$2,500.00	\$3,000.00
R 101-34800 Franchise & Licensing Revenue	\$12,398.04	\$15,881.41	\$4,254.42	\$15,500.00	\$15,500.00
R 101-34950 Other Revenues	\$5,344.76	\$1,498.17	\$1,385.00	\$0.00	\$0.00
R 101-35000 Fines and Forfeits	\$9,206.20	\$9,090.44	\$8,428.57	\$10,000.00	\$10,000.00

**City of Dundas**  
**Abdo Revenue Budget Worksheet**

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget
R 101-36100 Specl Assessments-PPD	\$7,779.91	\$6,013.21	\$3,855.19	\$0.00	\$0.00
R 101-36205 Co-op Dividend	\$6,808.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36210 Interest Earnings	-\$2,072.98	\$3,292.90	\$15,559.50	\$1,000.00	\$5,000.00
R 101-36220 Rent and Royalties	\$4,200.00	\$4,200.00	\$2,800.00	\$4,200.00	\$4,200.00
R 101-36230 Contributions and Donations	\$2,000.00	\$174.35	\$253.00	\$0.00	\$0.00
R 101-36240 Special Park Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36245 Insurance Settlement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36250 Spec Program Donations PD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-36300 Refunds and reimbursements	\$1,469.70	\$166,945.71	\$5.05	\$0.00	\$0.00
R 101-39101 Sales of General Fixed Assets	\$69,723.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39200 Interfund Operating Transfers	\$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
R 101-39300 Proceeds-Gen Long-term Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39400 Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 101-39999 Prior Period Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>101 GENERAL FUND</b>	<b>\$1,393,358.46</b>	<b>\$1,559,250.09</b>	<b>\$786,027.08</b>	<b>\$1,452,313.00</b>	<b>\$1,451,430.00</b>
<b>201 GAMBLING</b>					
R 201-36210 Interest Earnings	\$165.70	\$108.21	\$884.60	\$250.00	\$0.00
R 201-36230 Contributions and Donations	\$11,555.15	\$19,249.63	\$8,182.23	\$20,000.00	\$0.00
R 201-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 201-39203 Transfer from Other Fund	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00
<b>201 GAMBLING</b>	<b>\$11,721.05</b>	<b>\$19,357.84</b>	<b>\$9,066.83</b>	<b>\$20,250.00</b>	<b>\$0.00</b>
<b>235 ECONOMIC DEVELOPMENT AUTHORITY</b>					
R 235-31000 General Property Taxes	\$0.00	\$34,840.00	\$19,263.50	\$38,527.00	\$46,626.00
R 235-36210 Interest Earnings	\$0.00	\$74.27	\$638.29	\$0.00	\$0.00
R 235-39201 Transfer from General Fund	\$2,869.30	\$0.00	\$0.00	\$0.00	\$0.00
<b>235 ECONOMIC DEVELOPMENT AUTHORITY</b>	<b>\$2,869.30</b>	<b>\$34,914.27</b>	<b>\$19,901.79</b>	<b>\$38,527.00</b>	<b>\$46,626.00</b>
<b>300 2013A GO BONDS</b>					
R 300-31000 General Property Taxes	\$115,875.00	\$118,448.00	\$57,806.50	\$115,613.00	\$118,028.00
R 300-36100 Specl Assessments-PPD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 300-36210 Interest Earnings	\$39.62	\$475.48	\$981.66	\$405.00	\$405.00
R 300-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>300 2013A GO BONDS</b>	<b>\$115,914.62</b>	<b>\$118,923.48</b>	<b>\$58,788.16</b>	<b>\$116,018.00</b>	<b>\$118,433.00</b>
<b>304 2018A GO BONDS</b>					

**City of Dundas**  
**Abdo Revenue Budget Worksheet**

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget
R 304-31000 General Property Taxes	\$59,440.00	\$58,181.00	\$31,085.50	\$62,171.00	\$60,701.00
R 304-36210 Interest Earnings	\$0.28	\$5.43	\$0.00	\$0.00	\$0.00
R 304-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>304 2018A GO BONDS</b>	<b>\$59,440.28</b>	<b>\$58,186.43</b>	<b>\$31,085.50</b>	<b>\$62,171.00</b>	<b>\$60,701.00</b>
<b>305 2020A GO BONDS</b>					
R 305-31000 General Property Taxes	\$143,030.00	\$140,352.00	\$71,462.50	\$142,925.00	\$145,340.00
R 305-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 305-36210 Interest Earnings	\$1.74	\$20.85	\$0.00	\$0.00	\$0.00
R 305-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>305 2020A GO BONDS</b>	<b>\$143,031.74</b>	<b>\$140,372.85</b>	<b>\$71,462.50</b>	<b>\$142,925.00</b>	<b>\$145,340.00</b>
<b>401 CAPITAL PROJECTS</b>					
R 401-36210 Interest Earnings	\$1,655.65	\$0.00	-\$1,233.72	\$0.00	\$0.00
<b>401 CAPITAL PROJECTS</b>	<b>\$1,655.65</b>	<b>\$0.00</b>	<b>-\$1,233.72</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>410 PUBLIC WORKS CAPITAL OUTLAY</b>					
R 410-31000 General Property Taxes	\$40,000.00	\$40,000.00	\$23,175.50	\$46,351.00	\$168,278.00
R 410-36210 Interest Earnings	\$86.90	\$1,390.50	\$4,591.76	\$0.00	\$0.00
R 410-36240 Special Park Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 410-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00
R 410-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 410-39201 Transfer from General Fund	\$3,625.89	\$0.00	\$0.00	\$0.00	\$0.00
R 410-39203 Transfer from Other Fund	\$0.00	\$310,902.01	\$108,999.00	\$108,999.00	\$0.00
R 410-39310 Proceeds-Gen Obligation Bond	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>410 PUBLIC WORKS CAPITAL OUTLAY</b>	<b>\$43,712.79</b>	<b>\$352,292.51</b>	<b>\$166,766.26</b>	<b>\$155,350.00</b>	<b>\$168,278.00</b>
<b>425 PUBLIC SAFETY CAPITAL OUTLAY</b>					
R 425-31000 General Property Taxes	\$0.00	\$13,000.00	\$6,630.00	\$13,260.00	\$13,525.00
R 425-33400 State Grants and Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00
R 425-36210 Interest Earnings	\$214.73	\$209.61	\$889.58	\$556.00	\$694.00
R 425-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>425 PUBLIC SAFETY CAPITAL OUTLAY</b>	<b>\$214.73</b>	<b>\$13,209.61</b>	<b>\$7,519.58</b>	<b>\$13,816.00</b>	<b>\$69,219.00</b>
<b>426 PARKS &amp; REC. CAPITAL OUTLAY</b>					
R 426-31000 General Property Taxes	\$0.00	\$0.00	\$20,000.00	\$40,000.00	\$41,651.00
R 426-36210 Interest Earnings	\$208.51	\$1,609.72	\$9,198.03	\$0.00	\$547.00
R 426-36230 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**City of Dundas**  
**Abdo Revenue Budget Worksheet**

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget
R 426-39201 Transfer from General Fund	\$237,525.90	\$0.00	\$0.00	\$0.00	\$0.00
R 426-39203 Transfer from Other Fund	\$0.00	\$367,458.69	\$0.00	\$0.00	\$0.00
426 PARKS & REC. CAPITAL OUTLAY	\$237,734.41	\$369,068.41	\$29,198.03	\$40,000.00	\$42,198.00
	\$2,009,653.03	\$2,665,575.49	\$1,178,582.01	\$2,041,370.00	\$2,102,225.00

([Fund] In ("101","201","235","300","304","305","401","408","410","425","426"))

Abdo Expenditure Budget Worksheet by Dept

Account Descr	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
101 GENERAL FUND							
41000 General Government							
E 101-41000-100 Salaries and Wages	\$82,360.00	\$82,836.89	\$83,950.00	\$96,083.06	\$82,560.00	\$73,108.88	\$98,060.00
E 101-41000-101 Salaries and Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-102 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-121 PERA	\$6,180.00	\$6,292.78	\$6,300.00	\$6,665.45	\$6,190.00	\$4,489.92	\$7,350.00
E 101-41000-122 Payroll Taxes	\$6,300.00	\$6,717.94	\$6,420.00	\$7,476.26	\$6,320.00	\$5,854.92	\$7,500.00
E 101-41000-131 Employer Paid Health	\$6,020.00	\$7,516.32	\$15,420.00	\$8,617.08	\$6,830.00	\$5,599.48	\$8,290.00
E 101-41000-133 Employer Paid Dental	\$110.00	\$109.53	\$230.00	\$231.03	\$100.00	\$57.06	\$130.00
E 101-41000-134 Employer Paid Life	\$70.00	\$19.79	\$30.00	\$29.70	\$10.00	-\$21.58	\$10.00
E 101-41000-141 Unemploy Comp Insurance Pre	\$0.00	\$0.00	\$0.00	\$0.00	\$420.00	\$463.89	\$420.00
E 101-41000-150 Worker s Comp (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-151 Worker s Comp Insurance Pre	\$390.00	\$396.97	\$320.00	\$558.90	\$430.00	\$651.66	\$580.00
E 101-41000-200 Supplies	\$8,500.00	\$5,030.64	\$6,500.00	\$4,715.60	\$6,500.00	\$2,184.70	\$6,500.00
E 101-41000-208 Training and Licensing	\$1,750.00	\$767.94	\$1,000.00	\$952.93	\$1,000.00	\$2,422.46	\$1,000.00
E 101-41000-214 Building Heat	\$775.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-300 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
E 101-41000-301 Auditing and Acct g Services	\$56,095.00	\$63,318.00	\$55,503.00	\$72,305.78	\$55,503.00	\$56,517.50	\$82,400.00
E 101-41000-303 Engineering Fees	\$32,500.00	\$15,103.50	\$32,500.00	\$53,528.14	\$32,500.00	\$43,993.25	\$40,000.00
E 101-41000-304 Legal Fees	\$25,000.00	\$22,722.55	\$25,000.00	\$11,029.84	\$25,000.00	\$9,065.55	\$25,000.00
E 101-41000-306 Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-309 EDP, Software and Design	\$2,500.00	\$7,351.24	\$3,000.00	\$6,755.97	\$3,000.00	\$4,690.32	\$3,000.00
E 101-41000-310 Professional Services	\$15,000.00	\$1,857.82	\$15,000.00	\$7,056.54	\$15,000.00	\$1,064.50	\$15,000.00
E 101-41000-313 Planning Fee s	\$0.00	\$1,780.05	\$0.00	\$500.00	\$1,000.00	\$895.00	\$3,000.00
E 101-41000-321 Telephone & Communications	\$4,500.00	\$4,937.48	\$4,000.00	\$4,959.19	\$4,000.00	\$3,509.10	\$4,000.00
E 101-41000-322 Postage	\$1,000.00	\$3,769.69	\$2,000.00	\$4,854.92	\$3,000.00	\$2,848.18	\$5,000.00
E 101-41000-330 Travel	\$2,750.00	\$181.38	\$1,200.00	\$388.60	\$1,200.00	\$0.00	\$1,200.00
E 101-41000-343 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-345 Newsletter Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-351 Legal Notices Publishing	\$1,500.00	\$3,037.16	\$2,500.00	\$2,002.22	\$2,500.00	\$1,469.29	\$2,500.00
E 101-41000-352 General Notices and Pub Info	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-360 Liability Insurance	\$0.00	\$2,456.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-362 Property Insurance	\$3,560.00	\$2,593.51	\$3,040.00	\$3,022.13	\$6,820.00	\$8,496.00	\$8,180.00
E 101-41000-381 Electricity	\$2,000.00	\$7,237.52	\$2,760.00	\$10,678.30	\$4,500.00	\$6,010.70	\$6,000.00
E 101-41000-400 Repairs and Maintenance	\$1,000.00	\$33,673.99	\$2,500.00	\$43,089.54	\$3,000.00	\$7,559.36	\$3,000.00
E 101-41000-401 R & M Buildings	\$250.00	\$466.61	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00
E 101-41000-406 Grounds Maintence	\$1,500.00	\$952.83	\$1,000.00	\$885.88	\$1,000.00	\$628.90	\$0.00
E 101-41000-408 Sand/Rock/Dirt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Abdo Expenditure Budget Worksheet by Dept

Account Descr	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
E 101-41000-413 Rental	\$1,550.00	\$3,402.54	\$1,550.00	\$3,475.48	\$3,000.00	\$3,292.93	\$3,000.00
E 101-41000-430 Miscellaneous	\$500.00	\$1,029.42	\$500.00	\$3.17	\$500.00	\$0.00	\$500.00
E 101-41000-431 Bank Fees	\$700.00	\$1,227.00	\$1,000.00	\$1,088.50	\$1,000.00	\$855.50	\$1,000.00
E 101-41000-433 Dues and Subscriptions	\$2,500.00	\$3,940.57	\$3,500.00	\$4,802.15	\$4,000.00	\$8,426.72	\$4,000.00
E 101-41000-438 Assessments/Taxes/Penalties	\$0.00	\$1,458.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-440 Cleaning Service	\$600.00	\$4,525.00	\$600.00	\$6,846.45	\$4,000.00	\$2,219.18	\$4,000.00
E 101-41000-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-510 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41000-580 Equipment	\$3,500.00	\$849.31	\$3,500.00	\$4,210.45	\$3,500.00	\$88.00	\$9,500.00
E 101-41000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
E 101-41000-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41000 General Government	\$270,960.00	\$297,560.27	\$281,573.00	\$366,813.26	\$285,633.00	\$256,441.37	\$351,370.00
41110 Council/Elections							
E 101-41110-100 Salaries and Wages	\$26,080.00	\$24,682.53	\$26,080.00	\$28,646.75	\$26,080.00	\$18,900.00	\$26,080.00
E 101-41110-122 Payroll Taxes	\$2,000.00	\$1,927.80	\$2,000.00	\$2,080.17	\$2,000.00	\$1,445.85	\$2,000.00
E 101-41110-142 Unemployment Benefit Paymen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-151 Worker s Comp Insurance Pre	\$90.00	\$91.61	\$70.00	\$119.00	\$90.00	\$129.55	\$100.00
E 101-41110-200 Supplies	\$0.00	\$0.00	\$1,500.00	\$555.26	\$0.00	\$54.57	\$1,500.00
E 101-41110-208 Training and Licensing	\$500.00	\$350.00	\$500.00	\$350.00	\$500.00	\$2,167.15	\$500.00
E 101-41110-321 Telephone & Communications	\$420.00	\$385.00	\$420.00	\$420.00	\$420.00	\$315.00	\$420.00
E 101-41110-330 Travel	\$200.00	\$0.00	\$200.00	\$358.71	\$0.00	\$0.00	\$400.00
E 101-41110-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-400 Repairs and Maintenance	\$0.00	\$227.50	\$440.00	\$0.00	\$440.00	\$452.50	\$500.00
E 101-41110-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41110-433 Dues and Subscriptions	\$500.00	\$10.00	\$500.00	\$30.00	\$500.00	\$50.00	\$500.00
E 101-41110-580 Equipment	\$0.00	\$2,289.18	\$0.00	\$452.50	\$0.00	\$0.00	\$0.00
41110 Council/Elections	\$29,790.00	\$29,963.62	\$31,710.00	\$33,012.39	\$30,030.00	\$23,514.62	\$32,000.00
41310 COVID-19							
E 101-41310-200 Supplies	\$0.00	\$2,062.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41310 COVID-19	\$0.00	\$2,062.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41910 Planning and Zoning							
E 101-41910-100 Salaries and Wages	\$23,860.00	\$22,469.37	\$26,280.00	\$24,705.82	\$27,310.00	\$18,472.95	\$26,400.00
E 101-41910-102 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-121 PERA	\$1,660.00	\$1,686.73	\$1,850.00	\$1,836.17	\$1,920.00	\$1,138.33	\$1,850.00
E 101-41910-122 Payroll Taxes	\$1,830.00	\$1,866.41	\$2,010.00	\$1,943.16	\$2,090.00	\$1,497.64	\$2,020.00
E 101-41910-131 Employer Paid Health	\$2,260.00	\$2,842.81	\$3,050.00	\$2,909.94	\$2,930.00	\$2,458.98	\$1,950.00
E 101-41910-133 Employer Paid Dental	\$40.00	\$41.04	\$50.00	\$42.11	\$40.00	\$25.96	\$30.00

Abdo Expenditure Budget Worksheet by Dept

Account Descr	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
E 101-41910-134 Employer Paid Life	\$30.00	\$7.42	\$10.00	\$5.38	\$10.00	\$3.50	\$0.00
E 101-41910-151 Worker s Comp Insurance Pre	\$100.00	\$101.79	\$100.00	\$171.31	\$140.00	\$188.82	\$140.00
E 101-41910-200 Supplies	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
E 101-41910-208 Training and Licensing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-300 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-303 Engineering Fees	\$15,000.00	\$33,398.58	\$15,000.00	\$0.00	\$15,000.00	\$5,513.50	\$15,000.00
E 101-41910-304 Legal Fees	\$4,800.00	\$0.00	\$4,800.00	\$217.00	\$4,800.00	\$0.00	\$4,800.00
E 101-41910-313 Planning Fee s	\$14,000.00	\$7,928.49	\$10,000.00	\$8,137.10	\$10,000.00	\$14,174.03	\$10,000.00
E 101-41910-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-351 Legal Notices Publishing	\$575.00	\$0.00	\$600.00	\$0.00	\$600.00	\$0.00	\$600.00
E 101-41910-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-41910-810 Refunds/Reimbursements	\$25,000.00	\$22,769.24	\$25,000.00	\$26,350.02	\$25,000.00	\$0.00	\$25,000.00
41910 Planning and Zoning	\$89,255.00	\$93,111.88	\$88,850.00	\$66,318.01	\$89,940.00	\$43,473.71	\$87,890.00
42100 Police Department							
E 101-42100-100 Salaries and Wages	\$239,880.00	\$222,998.60	\$261,920.00	\$250,548.31	\$259,130.00	\$205,098.40	\$288,570.00
E 101-42100-102 Overtime	\$0.00	\$2,168.77	\$0.00	\$1,393.79	\$1,500.00	\$276.78	\$1,500.00
E 101-42100-121 PERA	\$42,460.00	\$24,094.41	\$33,530.00	\$24,896.75	\$31,070.00	\$23,137.02	\$35,230.00
E 101-42100-122 Payroll Taxes	\$7,010.00	\$9,125.83	\$8,030.00	\$9,693.91	\$4,090.00	\$7,340.44	\$9,740.00
E 101-42100-131 Employer Paid Health	\$15,250.00	\$15,046.80	\$31,170.00	\$6,568.57	\$55,320.00	\$12,951.20	\$38,610.00
E 101-42100-133 Employer Paid Dental	\$430.00	\$398.82	\$460.00	\$410.20	\$590.00	\$423.30	\$590.00
E 101-42100-134 Employer Paid Life	\$280.00	\$76.45	\$70.00	\$13.20	\$90.00	\$118.80	\$90.00
E 101-42100-142 Unemployment Benefit Paymen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-151 Worker s Comp Insurance Pre	\$8,760.00	\$8,610.53	\$11,600.00	\$11,312.00	\$27,910.00	\$31,777.00	\$33,140.00
E 101-42100-200 Supplies	\$6,500.00	\$6,251.59	\$3,600.00	\$2,381.34	\$4,000.00	\$3,573.32	\$4,000.00
E 101-42100-208 Training and Licensing	\$3,000.00	\$2,829.98	\$3,500.00	\$1,801.37	\$3,500.00	\$3,465.96	\$3,500.00
E 101-42100-214 Building Heat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-217 Uniforms	\$3,000.00	\$2,207.69	\$3,000.00	\$5,884.83	\$4,000.00	\$3,930.87	\$4,000.00
E 101-42100-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-304 Legal Fees	\$8,500.00	\$7,925.68	\$8,500.00	\$7,926.35	\$8,500.00	\$5,297.42	\$8,500.00
E 101-42100-306 Recruitment	\$0.00	\$1,710.25	\$500.00	\$1,470.00	\$1,200.00	\$0.00	\$1,200.00
E 101-42100-309 EDP, Software and Design	\$0.00	\$256.80	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
E 101-42100-310 Professional Services	\$0.00	\$1,187.00	\$500.00	\$1,786.00	\$1,000.00	\$0.00	\$1,000.00
E 101-42100-321 Telephone & Communications	\$3,900.00	\$2,742.32	\$3,900.00	\$3,022.76	\$3,000.00	\$1,655.98	\$3,000.00
E 101-42100-322 Postage	\$100.00	\$4.15	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-330 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$398.11	\$0.00
E 101-42100-360 Liability Insurance	\$0.00	\$3,196.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-362 Property Insurance	\$12,080.00	\$8,238.00	\$13,210.00	\$12,048.33	\$13,780.00	\$19,213.00	\$17,370.00
E 101-42100-381 Electricity	\$1,500.00	\$1,595.17	\$0.00	\$2,753.02	\$2,250.00	\$1,471.75	\$2,700.00

Abdo Expenditure Budget Worksheet by Dept

Account Descr	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
E 101-42100-382 Water Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-385 Sewer Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-400 Repairs and Maintenance	\$850.00	\$6,182.94	\$3,000.00	\$4,298.10	\$3,000.00	\$3,055.75	\$3,000.00
E 101-42100-406 Grounds Maintenance	\$1,100.00	\$0.00	\$1,010.00	\$0.00	\$1,000.00	\$0.00	\$0.00
E 101-42100-412 Building Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-413 Rental	\$100.00	\$84.00	\$100.00	\$90.00	\$100.00	\$0.00	\$100.00
E 101-42100-418 Vehicle Fuels	\$7,500.00	\$5,960.02	\$7,500.00	\$10,598.90	\$9,375.00	\$6,180.88	\$7,500.00
E 101-42100-419 Vehicle Operations	\$3,000.00	\$143.62	\$3,000.00	\$2,270.14	\$3,000.00	\$177.23	\$3,000.00
E 101-42100-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
E 101-42100-433 Dues and Subscriptions	\$2,750.00	\$3,126.00	\$3,000.00	\$3,576.00	\$3,400.00	\$3,661.00	\$3,500.00
E 101-42100-438 Assessments/Taxes/Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-440 Cleaning Service	\$350.00	\$409.58	\$350.00	\$277.32	\$500.00	\$207.28	\$500.00
E 101-42100-441 Investigation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00
E 101-42100-443 Forfeiture Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42100-580 Equipment	\$4,350.00	\$412.97	\$3,500.00	\$327.00	\$4,000.00	\$0.00	\$6,500.00
E 101-42100-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42100 Police Department	\$372,650.00	\$336,983.97	\$405,550.00	\$365,348.19	\$446,105.00	\$333,486.49	\$477,640.00
42200 Fire Protection							
E 101-42200-300 Professional Services	\$58,150.00	\$38,281.52	\$59,000.00	\$53,820.00	\$72,000.00	\$72,477.60	\$65,000.00
E 101-42200-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42200-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42200 Fire Protection	\$58,150.00	\$38,281.52	\$59,000.00	\$53,820.00	\$72,000.00	\$72,477.60	\$65,000.00
42400 Building Inspection & Permits							
E 101-42400-100 Salaries and Wages	\$54,010.00	\$67,628.67	\$63,320.00	\$76,179.40	\$63,230.00	\$32,090.11	\$62,810.00
E 101-42400-102 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-121 PERA	\$4,050.00	\$4,563.53	\$4,750.00	\$6,298.04	\$4,740.00	\$2,135.71	\$4,710.00
E 101-42400-122 Payroll Taxes	\$4,130.00	\$4,787.60	\$4,840.00	\$6,070.44	\$4,840.00	\$2,484.33	\$4,810.00
E 101-42400-131 Employer Paid Health	\$730.00	\$2,485.71	\$5,530.00	\$930.02	\$980.00	\$675.40	\$0.00
E 101-42400-133 Employer Paid Dental	\$10.00	\$53.94	\$90.00	\$62.63	\$10.00	\$23.04	\$0.00
E 101-42400-134 Employer Paid Life	\$10.00	\$3.40	\$0.00	\$2.91	\$0.00	\$1.01	\$0.00
E 101-42400-151 Worker s Comp Insurance Pre	\$3,030.00	\$3,084.14	\$2,790.00	\$4,941.48	\$3,860.00	\$5,370.71	\$4,220.00
E 101-42400-200 Supplies	\$300.00	\$18.02	\$150.00	\$337.24	\$150.00	\$0.00	\$150.00
E 101-42400-208 Training and Licensing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-309 EDP, Software and Design	\$485.00	\$485.00	\$485.00	\$485.00	\$485.00	\$5,000.00	\$5,000.00
E 101-42400-310 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-311 Bldg Permit Expense	\$1,000.00	\$1,022.09	\$15,000.00	\$488.99	\$15,000.00	\$4,038.62	\$15,000.00



Abdo Expenditure Budget Worksheet by Dept

Account Descr	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
E 101-42400-312 Plan Review Expense	\$9,000.00	\$25,135.87	\$15,000.00	\$16,225.33	\$15,000.00	\$6,922.02	\$17,000.00
E 101-42400-314 Mechanical Permit Expense	\$350.00	\$463.78	\$1,000.00	\$48.32	\$1,000.00	\$62.80	\$1,000.00
E 101-42400-315 Plumbing Permit Expense	\$500.00	\$96.12	\$1,000.00	\$40.94	\$1,000.00	\$55.51	\$1,000.00
E 101-42400-321 Telephone & Communications	\$600.00	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00
E 101-42400-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,600.00	\$0.00
E 101-42400-500 Capital Outlay	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-580 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42400-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42400 Building Inspection & Permits	\$78,705.00	\$109,827.87	\$114,255.00	\$112,110.74	\$110,595.00	\$67,459.26	\$116,000.00
42500 Civil Defense							
E 101-42500-362 Property Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42500-381 Electricity	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
E 101-42500-400 Repairs and Maintenance	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	\$2,500.00
E 101-42500-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42500 Civil Defense	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00	\$0.00	\$2,600.00
42700 Animal Control							
E 101-42700-200 Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-42700-300 Professional Services	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
E 101-42700-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42700 Animal Control	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
43100 Hwys, Streets, & Roads							
E 101-43100-100 Salaries and Wages	\$52,420.00	\$53,859.62	\$70,950.00	\$71,749.43	\$77,890.00	\$57,140.51	\$87,920.00
E 101-43100-102 Overtime	\$0.00	\$2,728.42	\$0.00	\$5,307.90	\$3,000.00	\$4,658.67	\$4,000.00
E 101-43100-121 PERA	\$3,930.00	\$4,300.25	\$5,320.00	\$5,698.32	\$5,840.00	\$4,783.38	\$6,890.00
E 101-43100-122 Payroll Taxes	\$4,010.00	\$5,345.76	\$5,430.00	\$6,535.64	\$5,960.00	\$5,099.51	\$7,030.00
E 101-43100-131 Employer Paid Health	\$5,850.00	\$9,297.88	\$9,900.00	\$10,820.06	\$12,200.00	\$13,017.16	\$12,200.00
E 101-43100-133 Employer Paid Dental	\$110.00	\$94.64	\$150.00	\$142.96	\$180.00	\$130.96	\$180.00
E 101-43100-134 Employer Paid Life	\$70.00	\$16.55	\$20.00	\$18.32	\$20.00	\$15.74	\$20.00
E 101-43100-142 Unemployment Benefit Paymen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-151 Worker s Comp Insurance Pre	\$3,160.00	\$3,009.47	\$3,390.00	\$8,411.91	\$5,630.00	\$6,871.09	\$6,460.00
E 101-43100-200 Supplies	\$2,500.00	\$5,047.45	\$2,500.00	\$7,152.73	\$5,000.00	\$1,777.76	\$5,000.00
E 101-43100-211 Equipment Fuel	\$0.00	\$1,019.37	\$1,200.00	\$3,149.05	\$1,800.00	\$972.00	\$3,500.00
E 101-43100-214 Building Heat	\$550.00	\$0.00	\$550.00	\$0.00	\$600.00	\$0.00	\$600.00
E 101-43100-217 Uniforms	\$0.00	\$362.98	\$0.00	\$412.60	\$0.00	\$0.00	\$0.00
E 101-43100-226 Signs	\$500.00	\$445.48	\$1,500.00	\$1,724.84	\$1,500.00	\$0.00	\$2,000.00
E 101-43100-303 Engineering Fees	\$0.00	\$0.00	\$6,500.00	\$3,737.25	\$6,500.00	\$1,189.25	\$6,500.00

Abdo Expenditure Budget Worksheet by Dept

Account Descr	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
E 101-43100-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-305 Medical and Dental Fees	\$0.00	\$0.00	\$0.00	\$70.00	\$0.00	\$0.00	\$0.00
E 101-43100-306 Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-310 Professional Services	\$1,000.00	\$0.00	\$0.00	\$282.00	\$10,000.00	\$11,669.25	\$0.00
E 101-43100-321 Telephone & Communications	\$500.00	\$1,583.93	\$500.00	\$1,596.81	\$1,000.00	\$1,082.58	\$1,500.00
E 101-43100-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-330 Travel	\$400.00	\$1,153.87	\$400.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
E 101-43100-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-360 Liability Insurance	\$0.00	\$748.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-362 Property Insurance	\$3,670.00	\$2,358.54	\$3,460.00	\$3,316.81	\$3,190.00	\$4,557.00	\$4,990.00
E 101-43100-381 Electricity	\$2,000.00	\$3,702.47	\$2,200.00	\$2,121.89	\$3,300.00	\$1,471.73	\$3,000.00
E 101-43100-387 Street & Park Lighting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-400 Repairs and Maintenance	\$8,000.00	\$5,949.71	\$8,000.00	\$68,924.82	\$10,000.00	\$14,416.77	\$10,000.00
E 101-43100-406 Grounds Maintenance	\$3,500.00	\$2,675.00	\$3,850.00	\$6,258.13	\$4,000.00	\$4,815.00	\$0.00
E 101-43100-407 Snow Plowing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-408 Sand/Rock/Dirt	\$8,900.00	\$17,573.80	\$14,800.00	\$15,583.74	\$17,000.00	\$1,522.39	\$17,000.00
E 101-43100-409 St. Sweeping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-411 Road Maintenance	\$75,000.00	\$82,743.60	\$85,000.00	\$23,814.07	\$85,000.00	\$9,839.28	\$0.00
E 101-43100-413 Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
E 101-43100-418 Vehicle Fuels	\$3,000.00	\$3,482.30	\$3,300.00	\$6,556.35	\$4,125.00	\$5,101.65	\$7,000.00
E 101-43100-419 Vehicle Operations	\$5,500.00	\$4,256.74	\$5,500.00	\$1,322.05	\$6,000.00	\$8,107.14	\$6,000.00
E 101-43100-438 Assessments/Taxes/Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-440 Cleaning Service	\$500.00	\$384.62	\$500.00	\$277.53	\$500.00	\$207.27	\$400.00
E 101-43100-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-43100-580 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
43100 Hwys, Streets, & Roads	\$185,070.00	\$212,140.45	\$234,920.00	\$254,985.21	\$274,735.00	\$158,446.09	\$196,690.00
43124 Street Lighting							
E 101-43124-381 Electricity	\$30,000.00	\$23,141.57	\$33,000.00	\$26,922.46	\$30,000.00	\$18,382.68	\$30,000.00
E 101-43124-400 Repairs and Maintenance	\$0.00	\$1,687.46	\$0.00	\$2,219.00	\$0.00	\$824.51	\$0.00
43124 Street Lighting	\$30,000.00	\$24,829.03	\$33,000.00	\$29,141.46	\$30,000.00	\$19,207.19	\$30,000.00
45200 Parks							
E 101-45200-100 Salaries and Wages	\$15,890.00	\$15,463.19	\$19,490.00	\$21,613.59	\$23,980.00	\$17,960.40	\$34,540.00
E 101-45200-102 Overtime	\$0.00	\$503.34	\$0.00	\$1,084.93	\$500.00	\$973.68	\$1,000.00
E 101-45200-121 PERA	\$1,120.00	\$1,169.90	\$1,390.00	\$1,637.61	\$1,730.00	\$1,317.20	\$2,590.00
E 101-45200-122 Payroll Taxes	\$1,220.00	\$1,477.42	\$1,490.00	\$1,893.08	\$1,830.00	\$1,548.69	\$2,720.00
E 101-45200-131 Employer Paid Health	\$1,840.00	\$2,779.65	\$2,790.00	\$3,105.99	\$3,410.00	\$3,478.12	\$3,410.00
E 101-45200-133 Employer Paid Dental	\$40.00	\$32.03	\$40.00	\$43.32	\$50.00	\$36.77	\$50.00
E 101-45200-134 Employer Paid Life	\$20.00	\$5.68	\$10.00	\$5.59	\$10.00	\$4.57	\$10.00

Abdo Expenditure Budget Worksheet by Dept

Account Descr	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
E 101-45200-142 Unemployment Benefit Paymen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-151 Worker s Comp Insurance Pre	\$540.00	\$538.65	\$560.00	\$1,112.95	\$1,050.00	\$1,286.44	\$1,870.00
E 101-45200-200 Supplies	\$2,000.00	\$3,209.22	\$2,400.00	\$2,023.82	\$3,000.00	\$918.70	\$3,000.00
E 101-45200-210 Supplies/Water Meter, Etc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-211 Equipment Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-221 Equipment	\$0.00	\$0.00	\$400.00	\$0.00	\$500.00	\$0.00	\$500.00
E 101-45200-226 Signs	\$0.00	\$0.00	\$0.00	\$130.25	\$0.00	\$1,433.50	\$500.00
E 101-45200-303 Engineering Fees	\$2,000.00	\$2,006.00	\$6,000.00	\$7,502.00	\$6,000.00	\$2,960.75	\$6,000.00
E 101-45200-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-310 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-313 Planning Fee s	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-319 Programming Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-321 Telephone & Communications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-330 Travel	\$0.00	\$164.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-360 Liability Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-362 Property Insurance	\$24,240.00	\$23,092.11	\$24,130.00	\$22,706.27	\$10,840.00	\$19,143.00	\$13,300.00
E 101-45200-381 Electricity	\$4,100.00	\$5,044.65	\$4,500.00	\$8,912.77	\$6,750.00	\$6,008.01	\$6,750.00
E 101-45200-384 Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-387 Street & Park Lighting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-400 Repairs and Maintenance	\$10,000.00	\$4,186.73	\$10,000.00	\$78,394.90	\$10,000.00	\$10,164.12	\$10,000.00
E 101-45200-406 Grounds Maintence	\$12,900.00	\$9,509.36	\$14,000.00	\$14,128.94	\$14,000.00	\$9,384.00	\$0.00
E 101-45200-407 Snow Plowing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-408 Sand/Rock/Dirt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$380.78	\$0.00
E 101-45200-409 St. Sweeping	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-413 Rental	\$1,850.00	\$3,100.00	\$1,850.00	\$3,875.00	\$1,850.00	\$3,250.00	\$3,000.00
E 101-45200-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-433 Dues and Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-438 Assessments/Taxes/Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-440 Cleaning Service	\$0.00	\$2,204.30	\$0.00	\$2,109.00	\$2,500.00	\$634.58	\$2,500.00
E 101-45200-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-580 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-45200-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45200 Parks	\$77,760.00	\$74,487.06	\$89,050.00	\$170,280.01	\$88,000.00	\$80,883.31	\$91,740.00
46500 Economic Development							
E 101-46500-810 Refunds/Reimbursements	\$3,055.00	\$6,105.90	\$0.00	\$3,052.95	\$0.00	\$1,526.47	\$0.00

City of Dundas

Abdo Expenditure Budget Worksheet by Dept

Account Descr	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
46500 Economic Development	\$3,055.00	\$6,105.90	\$0.00	\$3,052.95	\$0.00	\$1,526.47	\$0.00
47000 Debt Service							
E 101-47000-601 Debt Srv Bond Principal	\$23,995.00	\$23,992.85	\$23,995.00	\$23,992.85	\$23,995.00	\$0.00	\$0.00
E 101-47000-611 Bond Interest	\$960.00	\$959.71	\$480.00	\$479.85	\$480.00	\$0.00	\$0.00
E 101-47000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 101-47000-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service	\$24,955.00	\$24,952.56	\$24,475.00	\$24,472.70	\$24,475.00	\$0.00	\$0.00
49300 Other Financing Uses							
E 101-49300-510 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49300 Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49360 Transfer							
E 101-49360-720 Operating Transfers	\$233,900.00	\$1,132,433.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49360 Transfer	\$233,900.00	\$1,132,433.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101 GENERAL FUND	\$1,455,050.00	\$2,382,739.73	\$1,363,183.00	\$1,479,354.92	\$1,452,313.00	\$1,056,916.11	\$1,451,430.00
201 GAMBLING							
45200 Parks							
E 201-45200-500 Capital Outlay	\$53,000.00	\$57,999.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 201-45200-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45200 Parks	\$53,000.00	\$57,999.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49360 Transfer							
E 201-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49360 Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
201 GAMBLING	\$53,000.00	\$57,999.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
235 ECONOMIC DEVELOPMENT AUTHORITY							
46500 Economic Development							
E 235-46500-100 Salaries and Wages	\$0.00	\$0.00	\$9,640.00	\$10,449.25	\$10,200.00	\$6,954.20	\$12,360.00
E 235-46500-121 PERA	\$0.00	\$0.00	\$720.00	\$767.38	\$770.00	\$533.52	\$930.00
E 235-46500-122 Payroll Taxes	\$0.00	\$0.00	\$740.00	\$782.88	\$780.00	\$544.22	\$950.00
E 235-46500-131 Employer Paid Health	\$0.00	\$0.00	\$1,040.00	\$989.96	\$980.00	\$891.76	\$980.00
E 235-46500-133 Employer Paid Dental	\$0.00	\$0.00	\$20.00	\$14.04	\$10.00	\$11.19	\$10.00
E 235-46500-134 Employer Paid Life	\$0.00	\$0.00	\$0.00	\$2.16	\$0.00	\$1.62	\$0.00
E 235-46500-151 Worker s Comp Insurance Pre	\$0.00	\$0.00	\$40.00	\$64.33	\$0.00	\$32.00	\$0.00
E 235-46500-200 Supplies	\$0.00	\$76.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 235-46500-301 Auditing and Acct g Services	\$0.00	\$0.00	\$2,220.00	\$0.00	\$2,220.00	\$0.00	\$0.00

Abdo Expenditure Budget Worksheet by Dept

Account Descr	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
E 235-46500-304 Legal Fees	\$0.00	\$1,999.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
E 235-46500-310 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
E 235-46500-313 Planning Fee s	\$0.00	\$971.70	\$4,000.00	\$425.70	\$4,000.00	\$0.00	\$0.00
E 235-46500-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
46500 Economic Development	\$0.00	\$3,047.50	\$19,420.00	\$13,495.70	\$19,960.00	\$9,968.51	\$30,230.00
235 ECONOMIC DEVELOPMENT AUTHORITY	\$0.00	\$3,047.50	\$19,420.00	\$13,495.70	\$19,960.00	\$9,968.51	\$30,230.00
300 2013A GO BONDS							
41910 Planning and Zoning							
E 300-41910-300 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 300-41910-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 300-41910-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 300-41910-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 300-41910-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 300-41910-510 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41910 Planning and Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service							
E 300-47000-300 Professional Services	\$0.00	\$640.00	\$320.00	\$320.00	\$320.00	\$0.00	\$0.00
E 300-47000-601 Debt Srv Bond Principal	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$90,000.00	\$90,000.00	\$90,000.00
E 300-47000-611 Bond Interest	\$26,630.00	\$26,632.50	\$24,085.00	\$24,082.50	\$21,458.00	\$21,457.50	\$18,758.00
E 300-47000-620 Fiscal Agent s Fees	\$500.00	\$375.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
47000 Debt Service	\$112,130.00	\$112,647.50	\$109,905.00	\$109,402.50	\$112,278.00	\$111,457.50	\$109,258.00
300 2013A GO BONDS	\$112,130.00	\$112,647.50	\$109,905.00	\$109,402.50	\$112,278.00	\$111,457.50	\$109,258.00
302 INACTIVE - DEBT SERVICE							
49360 Transfer							
E 302-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49360 Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302 INACTIVE - DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
304 2018A GO BONDS							
47000 Debt Service							
E 304-47000-300 Professional Services	\$0.00	\$640.00	\$320.00	\$320.00	\$320.00	\$0.00	\$0.00
E 304-47000-601 Debt Srv Bond Principal	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$35,000.00
E 304-47000-611 Bond Interest	\$27,210.00	\$27,210.00	\$26,010.00	\$26,010.00	\$24,710.00	\$24,810.00	\$23,510.00
E 304-47000-620 Fiscal Agent s Fees	\$500.00	\$375.00	\$500.00	\$550.00	\$500.00	\$0.00	\$500.00
47000 Debt Service	\$57,710.00	\$58,225.00	\$56,830.00	\$56,880.00	\$55,530.00	\$54,810.00	\$59,010.00

Abdo Expenditure Budget Worksheet by Dept

Account Descr	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
304 2018A GO BONDS	\$57,710.00	\$58,225.00	\$56,830.00	\$56,880.00	\$55,530.00	\$54,810.00	\$59,010.00
305 2020A GO BONDS							
47000 Debt Service							
E 305-47000-300 Professional Services	\$0.00	\$640.00	\$320.00	\$320.00	\$320.00	\$0.00	\$0.00
E 305-47000-601 Debt Srv Bond Principal	\$80,000.00	\$80,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$90,000.00
E 305-47000-611 Bond Interest	\$52,420.00	\$52,418.76	\$49,945.00	\$49,943.76	\$47,394.00	\$47,393.76	\$44,767.00
E 305-47000-620 Fiscal Agent s Fees	\$500.00	\$625.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
47000 Debt Service	\$132,920.00	\$133,683.76	\$135,765.00	\$135,763.76	\$133,214.00	\$132,893.76	\$135,267.00
305 2020A GO BONDS	\$132,920.00	\$133,683.76	\$135,765.00	\$135,763.76	\$133,214.00	\$132,893.76	\$135,267.00
306 JOHN DEERE PAY LOADER LEASE							
43100 Hwys, Streets, & Roads							
E 306-43100-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 306-43100-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43100 Hwys, Streets, & Roads	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
306 JOHN DEERE PAY LOADER LEASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
315 INACTIVE - DEBT SERVICE							
47000 Debt Service							
E 315-47000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 315-47000-610 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 315-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 315-47000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
315 INACTIVE - DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401 CAPITAL PROJECTS							
42100 Police Department							
E 401-42100-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
42100 Police Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43100 Hwys, Streets, & Roads							
E 401-43100-310 Professional Services	\$0.00	\$594.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43100 Hwys, Streets, & Roads	\$0.00	\$594.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49360 Transfer							
E 401-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$678,360.70	\$0.00	\$0.00	\$0.00
49360 Transfer	\$0.00	\$0.00	\$0.00	\$678,360.70	\$0.00	\$0.00	\$0.00

City of Dundas

Abdo Expenditure Budget Worksheet by Dept

Account Descr	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
401 CAPITAL PROJECTS	\$0.00	\$594.00	\$0.00	\$678,360.70	\$0.00	\$0.00	\$0.00
408 CITY HALL CONSTRUCTION							
41940 General Govt Buildings/Plant							
E 408-41940-300 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 408-41940-303 Engineering Fees	\$0.00	\$774.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41940 General Govt Buildings/Plant	\$0.00	\$774.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
408 CITY HALL CONSTRUCTION	\$0.00	\$774.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410 PUBLIC WORKS CAPITAL OUTLAY							
43100 Hwys, Streets, & Roads							
E 410-43100-500 Capital Outlay	\$120,000.00	\$0.00	\$379,962.00	\$292,560.89	\$617,161.00	\$110,155.81	\$108,000.00
E 410-43100-580 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 410-43100-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43100 Hwys, Streets, & Roads	\$120,000.00	\$0.00	\$379,962.00	\$292,560.89	\$617,161.00	\$110,155.81	\$108,000.00
46300 Redevelopment							
E 410-46300-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 410-46300-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 410-46300-310 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 410-46300-340 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 410-46300-406 Grounds Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 410-46300-530 Improvements Other Than Bldg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
46300 Redevelopment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410 PUBLIC WORKS CAPITAL OUTLAY	\$120,000.00	\$0.00	\$379,962.00	\$292,560.89	\$617,161.00	\$110,155.81	\$108,000.00
413 General Government CIP							
41000 General Government							
E 413-41000-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00
41000 General Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00
41110 Council/Elections							
E 413-41110-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 413-41110-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41110 Council/Elections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
413 General Government CIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00
415 STREET REPLACEMENT CIP							
43100 Hwys, Streets, & Roads							

Abdo Expenditure Budget Worksheet by Dept

Account Descr	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
E 415-43100-411 Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 415-43100-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750,000.00
43100 Hwys, Streets, & Roads	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750,000.00
415 STREET REPLACEMENT CIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750,000.00
425 PUBLIC SAFETY CAPITAL OUTLAY							
42100 Police Department							
E 425-42100-500 Capital Outlay	\$33,000.00	\$42,964.38	\$0.00	\$22,245.60	\$0.00	\$0.00	\$68,000.00
42100 Police Department	\$33,000.00	\$42,964.38	\$0.00	\$22,245.60	\$0.00	\$0.00	\$68,000.00
49360 Transfer							
E 425-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49360 Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
425 PUBLIC SAFETY CAPITAL OUTLAY	\$33,000.00	\$42,964.38	\$0.00	\$22,245.60	\$0.00	\$0.00	\$68,000.00
426 PARKS & REC. CAPITAL OUTLAY							
45200 Parks							
E 426-45200-303 Engineering Fees	\$0.00	\$10,481.50	\$0.00	\$2,854.35	\$0.00	\$0.00	\$0.00
E 426-45200-500 Capital Outlay	\$233,900.00	\$5,639.50	\$150,490.00	\$182,465.40	\$137,714.00	\$21,382.90	\$140,000.00
E 426-45200-700 Transfers (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$108,999.00	\$0.00
45200 Parks	\$233,900.00	\$16,121.00	\$150,490.00	\$185,319.75	\$137,714.00	\$130,381.90	\$140,000.00
426 PARKS & REC. CAPITAL OUTLAY	\$233,900.00	\$16,121.00	\$150,490.00	\$185,319.75	\$137,714.00	\$130,381.90	\$140,000.00
801 DUNDAS BASEBALL ASS.							
45130 Dundas Baseball Association							
E 801-45130-100 Salaries and Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-104 Summer Worker Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-122 Payroll Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-210 Supplies/Water Meter, Etc.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-212 Vehicle Operation & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-220 Supply/Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-303 Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-321 Telephone & Communications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-362 Property Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-381 Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-400 Repairs and Maintenance	\$0.00	\$40,371.64	\$0.00	\$8,017.00	\$0.00	\$0.00	\$0.00
E 801-45130-406 Grounds Maintenance	\$0.00	\$5,576.29	\$0.00	\$5,318.60	\$0.00	\$0.00	\$0.00
E 801-45130-408 Sand/Rock/Dirt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



Abdo Expenditure Budget Worksheet by Dept

Account Descr	2021 Budget	2021 Amt	2022 Budget	2022 Amt	2023 Budget	2023 YTD Amt	2024 Budget
E 801-45130-430 Miscellaneous	\$0.00	\$9,823.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-520 Buildings and Structures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-530 Improvements Other Than Bldg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-580 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-603 Short-Term Debt Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-610 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 801-45130-720 Operating Transfers	\$0.00	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45130 Dundas Baseball Association	\$0.00	\$55,771.13	\$0.00	\$13,335.60	\$0.00	\$0.00	\$0.00
801 DUNDAS BASEBALL ASS.	\$0.00	\$55,771.13	\$0.00	\$13,335.60	\$0.00	\$0.00	\$0.00
	\$2,197,710.00	\$2,864,568.74	\$2,215,555.00	\$2,986,719.42	\$2,528,170.00	\$1,606,583.59	\$2,863,195.00

(((((([Fund]<>"225" Or [Fund] IS Null)) AND ([Fund]<>"230" Or [Fund] IS Null)) AND ([Fund]<>"246" Or [Fund] IS Null)) AND ([Fund]<>"260" Or [Fund] IS N

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## BUDGET MEMO

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**TO:** CITY ADMINISTRATOR  
**FROM:** JESSI STURTZ – ABDO FINANCIAL SOLUTIONS  
**SUBJECT:** 2024 FINAL ENTERPRISE FUNDS BUDGET  
**DATE:** 12/11/2023

### Introduction

Upon your request, we have summarized some of the key items for consideration in this years' enterprise fund budget.

### Budget Format

Key items in this year's budget:

- There are currently four enterprise funds operating at the City.
- The final 2024 enterprise fund budget has a net expense of \$142,320 and a decrease in fund balance of \$640,482, after considering depreciation.
- In late 2021 a utility rate study was performed by Abdo Financial Solutions with assumptions agreed upon with management. Those projections are available in the rate study and have been incorporated into this budget.
- In the coming years there are a number of capital expenses planned so it is imperative to have adequate funds available.
- Staffing
  - Six members of the City staff have salaries and wages allocated to at least one of the enterprise funds
  - All employees are projected to receive a COLA increase and eligible employees will receive a step increase
- Debt service expenses have been budgeted for according to each individual debt issues bond service schedules. Included in this are bond indebtedness principal payments, bond indebtedness interest payments and fiscal agent fees. These items have been budgeted and presented according to each issue of debt's amortization schedule and bond document.

## Enterprise Fund Summary

Typically, the enterprise funds include general operations, financial administration, and debt service. The proposed 2024 enterprise fund budget is listed below for each fund:

	<b>Storm Sewer</b>	<b>Water</b>	<b>Sewer</b>	<b>Refuse</b>
<b>Revenues</b>				
Sales and Fees	\$ 86,000	\$ 476,037	\$ 532,276	\$ 128,472
Interest and Penalties	8,300	10,000	18,000	3,000
Miscellaneous	-	58,500	-	-
<b>Total Revenue</b>	<b>94,300</b>	<b>544,537</b>	<b>550,276</b>	<b>131,472</b>
<b>Expenses</b>				
Personnel	14,870	118,600	82,890	-
Operations	-	71,000	250,500	90,000
Administrative	5,000	28,370	19,820	6,500
Planning and Engineering	10,000	10,000	-	-
Repairs and Maintenance	10,000	80,000	75,000	-
Insurance	-	17,390	7,840	-
Miscellaneous	-	-	500	-
Utilities	-	39,125	10,000	-
Supplies	-	12,000	500	200
Debt Service	-	176,205	161,595	-
Capital and Equipment	90,000	-	75,000	-
<b>Total Expenses</b>	<b>129,870</b>	<b>552,690</b>	<b>683,645</b>	<b>96,700</b>
Revenues Over (Under) Expenses	(35,570)	(8,153)	(133,369)	34,772
Less: Depreciation (non-cash item)	17,040	229,902	251,220	-
Change in Fund Balance	(52,610)	(238,055)	(384,589)	34,772
Fund Balance - January 1	721,783	2,684,421	4,159,305	172,503
Fund Balance - December 31	\$ 669,173	\$ 2,446,366	\$ 3,774,716	\$ 207,275

## Enterprise Fund Detail

On the following pages each individual enterprise funds actual operating results from 2021 and 2022, year-to-date results, 2023 budget and final 2024 budget are presented.

### Storm Sewer Budget Summary

	Actual 2021	Actual 2022	YTD 9/30/2023	Budget 2023	Budget 2024	Amount Change	Percent Change
<b>Revenues</b>							
Storm Water Fees	\$ 84,200	\$ 86,137	\$ 62,513	\$ 86,310	\$ 86,000	\$ (310)	-0.4%
Interest and Penalties	1,594	3,172	9,396	3,419	8,300	4,881	142.8%
Miscellaneous Revenue	-	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>85,794</b>	<b>89,309</b>	<b>71,909</b>	<b>89,729</b>	<b>94,300</b>	<b>4,571</b>	<b>5.1%</b>
<b>Expenses</b>							
Personnel	12,422	20,392	12,767	12,980	14,870	1,890	14.6%
Administrative	5,181	3,929	4,510	5,640	5,000	(640)	-11.4%
Planning and Engineering	2,856	8,440	8,165	10,000	10,000	-	0.0%
Repairs and Maintenance	11,475	11,790	4,557	13,500	10,000	(3,500)	-25.9%
Capital and Equipment	-	-	80,534	122,412	90,000	(32,412)	-26.5%
<b>Total Expenses</b>	<b>31,934</b>	<b>44,551</b>	<b>110,533</b>	<b>164,532</b>	<b>129,870</b>	<b>(34,662)</b>	<b>-21.1%</b>
Revenues Over (Under) Expenses	53,860	44,758	(38,624)	(74,803)	(35,570)	39,233	
Less: Depreciation (non-cash item)	17,038	17,040	12,780	17,040	17,040		
Change in Fund Balance	36,822	27,718	(51,404)	(91,843)	(52,610)		
Beginning Fund Balance	749,086	785,908	813,626	813,626	721,783		
Ending Fund Balance	<b>\$ 785,908</b>	<b>\$ 813,626</b>	<b>\$ 762,222</b>	<b>\$ 721,783</b>	<b>\$ 669,173</b>		

### Storm Sewer Fund Key Information:

- Each line item was budgeted in an attempt to be in line with actuals from previous years.
- Increase in capital equipment for the Detention Pond Rehabilitation is outlined in the Long-Term Plan.
- Depreciation is a reduction in the value of an asset with the passage of time, due in particular to wear and tear.  
\*Depreciation is a non-cash item and thus does not impact cash balances, only fund balances.

## Water Fund Budget Summary

	Actual 2021	Actual 2022	YTD 9/30/2023	Budget 2023	Budget 2024	Amount Change	Percent Change
<b>Revenues</b>							
Water sales	\$ 492,172	\$ 485,834	\$ 355,402	\$ 476,302	\$ 476,037	\$ (265)	-0.1%
Franchising and Licensing	-	-	-	-	-	-	0.0%
Interest and Penalties	4,809	6,922	17,932	4,462	10,000	5,538	124.1%
Miscellaneous	60,247	58,049	58,619	58,550	58,500	(50)	-0.1%
Refunds and Reimbursements	648	1,749	-	-	-	-	0.0%
Prior Period Adjustment	(421)	-	(78)	-	-	-	0.0%
<b>Total Revenues</b>	<b>557,455</b>	<b>552,554</b>	<b>431,875</b>	<b>539,314</b>	<b>544,537</b>	<b>5,223</b>	<b>1.0%</b>
<b>Expenses</b>							
Personnel	84,077	128,639	94,861	107,820	118,600	10,780	10.0%
Supplies	13,900	11,497	17,263	10,000	12,000	2,000	20.0%
Water Operations	72,568	296,631	22,291	71,975	71,000	(975)	-1.4%
Administrative	24,227	17,677	14,332	38,670	28,370	(10,300)	-26.6%
Utilities	33,631	43,518	30,589	38,000	39,125	1,125	3.0%
Planning and Engineering	7,060	657	4,128	10,000	10,000	-	0.0%
Insurance	7,796	9,562	17,373	9,245	17,390	8,145	88.1%
Repairs and Maintenance	46,904	115,416	52,187	61,500	80,000	18,500	30.1%
Miscellaneous	134	886	6	-	-	-	0.0%
Capital and Equipment	5,000	-	-	224,422	-	(224,422)	-100.0%
Debt Service	30,562	26,004	25,430	175,930	176,205	275	0.2%
Loss on Disposal of Assets	3,803	-	-	-	-	-	0.0%
<b>Total Expenses</b>	<b>329,662</b>	<b>650,487</b>	<b>278,460</b>	<b>747,562</b>	<b>552,690</b>	<b>(194,872)</b>	<b>-26.1%</b>
Revenues Over (Under) Expenses	227,793	(97,933)	153,415	(208,248)	(8,153)	200,095	
Less: Depreciation (non-cash item)	229,642	229,902	172,427	229,642	229,902		
Change in Fund Balance	(1,849)	(327,835)	(19,012)	(437,890)	(238,055)		
Beginning Fund Balance	3,451,995	3,450,146	3,122,311	3,122,311	2,684,421		
Ending Fund Balance	<u>\$ 3,450,146</u>	<u>\$ 3,122,311</u>	<u>\$ 3,103,299</u>	<u>\$ 2,684,421</u>	<u>\$ 2,446,366</u>		

### Water Fund Key Information:

- As mentioned above, a utility rate study was performed for the Water fund in late 2021. These budgeted numbers reflect the outcomes presented in that projection, which includes an assumed increase in Water rates of 3%.
- Depreciation is a reduction in the value of an asset with the passage of time, due in particular to wear and tear.  
*\*Depreciation is a non-cash item and thus does not impact cash balances, only fund balances.*

## Sewer Fund Budget Summary

	Actual 2021	Actual 2022	YTD 9/30/2023	Budget 2023	Budget 2024	Amount Change	Percent Change
<b>Revenues</b>							
Sewer Sales	\$ 540,253	\$ 569,841	\$ 405,745	\$ 530,983	\$ 532,276	\$ 1,293	0.2%
Interest and Penalties	6,116	9,419	26,710	4,287	18,000	13,713	319.9%
<b>Total Revenues</b>	<b>546,448</b>	<b>579,260</b>	<b>432,455</b>	<b>535,270</b>	<b>550,276</b>	<b>15,006</b>	<b>2.8%</b>
<b>Expenses</b>							
Personnel	59,249	90,176	67,138	75,620	82,890	7,270	9.6%
Supplies	153	404	343	550	500	(50)	-9.1%
Administrative	22,669	14,334	14,094	55,870	19,820	(36,050)	-64.5%
Sewer Operations	273,953	256,506	142,701	226,500	250,500	24,000	10.6%
Utilities	5,837	10,916	5,906	8,525	10,000	1,475	17.3%
Planning and Engineering	26,911	9,473	18,317	-	-	-	0.0%
Insurance	5,800	6,166	12,563	3,228	7,840	4,612	142.9%
Repairs and Maintenance	35,999	61,166	31,252	21,100	75,000	53,900	255.5%
Miscellaneous	-	-	-	-	500	500	0.0%
Capital and Equipment	4,061	-	-	-	75,000	75,000	0.0%
Debt Service	30,669	28,587	13,673	164,645	161,595	(3,050)	-1.9%
Loss on Sale of Fixed Assets	6,251	-	-	-	-	-	0.0%
<b>Total Expenses</b>	<b>471,552</b>	<b>477,728</b>	<b>305,987</b>	<b>556,038</b>	<b>683,645</b>	<b>127,607</b>	<b>23.0%</b>
Revenues Over (Under) Expenses	74,896	101,532	126,468	(20,768)	(133,369)	(112,601)	
Less: Depreciation (non-cash item)	251,177	251,220	188,415	251,177	251,220		
Change in Fund Balance	(176,282)	(149,688)	(61,947)	(271,945)	(384,589)		
Beginning Fund Balance	4,757,220	4,580,938	4,431,250	4,431,250	4,159,305		
Ending Fund Balance	<u>\$ 4,580,938</u>	<u>\$ 4,431,250</u>	<u>\$ 4,369,303</u>	<u>\$ 4,159,305</u>	<u>\$ 3,774,716</u>		

### Sewer Fund Key Information:

- As mentioned above, a utility rate study was performed for the Sewer fund in late 2021. These budgeted numbers reflect the outcomes presented in that projection, which includes an assumed increase in Sewer rates of 3%.
- Capital Equipment increased due to the Schilling Road sanitary sewer line replacement.
- Decrease in professional services due to comparing the actuals to budgets.
- Increase in repairs and maintenance due to adding a budget line item for sand/rock/dirt for \$40k.
- Depreciation is a reduction in the value of an asset with the passage of time, due in particular to wear and tear.  
\*Depreciation is a non-cash item and thus does not impact cash balances, only fund balances.

## Garbage/Refuse Fund Budget Summary

	Actual 2021	Actual 2022	YTD 9/30/2023	Budget 2023	Budget 2024	Amount Change	Percent Change
<b>Revenues</b>							
Refuse and Garbage Fees	\$ 112,729	\$ 118,640	\$ 88,397	\$ 122,354	\$ 128,472	\$ 6,118	5.0%
Miscellaneous	1,147	1,040	873	-	-	-	0.0%
Interest and Penalties	269	782	3,551	1,413	3,000	1,587	112.3%
Refunds and reimbursements	3	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>114,148</b>	<b>120,462</b>	<b>92,821</b>	<b>123,767</b>	<b>131,472</b>	<b>7,705</b>	<b>6.2%</b>
<b>Expenses</b>							
Administrative	4,816	4,355	4,348	4,950	6,500	1,550	31.3%
Refuse and Garbage Operations	89,406	96,360	69,455	87,629	90,000	2,371	2.7%
Supplies	-	152	162	200	200	-	0.0%
<b>Total Expenses</b>	<b>94,222</b>	<b>100,867</b>	<b>73,965</b>	<b>92,779</b>	<b>96,700</b>	<b>3,921</b>	<b>4.2%</b>
Revenues Over (Under) Expenses	19,926	19,595	18,856	30,988	34,772	3,784	
<b>Less: Depreciation (non-cash item)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in Fund Balance</b>	<b>19,926</b>	<b>19,595</b>	<b>18,856</b>	<b>30,988</b>	<b>34,772</b>		
Beginning Fund Balance	101,994	121,920	141,515	141,515	172,503		
Ending Fund Balance	<b>\$ 121,920</b>	<b>\$ 141,515</b>	<b>\$ 160,371</b>	<b>\$ 172,503</b>	<b>\$ 207,275</b>		

### Garbage/Refuse Fund Key Information:

- The Refuse Fund revenues and expenses were budgeted to be in line with actuals from previous years.
- Garbage rates will increase 5% for 2024.

### Enterprise Funds Budget Detail

The following financial reports are attached:

- Abdo Revenue Budget Worksheet Enterprise
- Abdo Expense Budget Worksheet Enterprise

Abdo Revenue Budget Worksheet Enterprise

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget
<b>225 STORM SEWER</b>					
R 225-34303 Storm Water Management Fee	\$84,199.73	\$86,136.53	\$62,513.33	\$86,310.00	\$86,000.00
R 225-34460 Storm Sewer Penalty	\$733.75	\$729.77	\$322.61	\$200.00	\$300.00
R 225-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 225-36210 Interest Earnings	\$860.43	\$2,442.38	\$9,073.64	\$3,219.00	\$8,000.00
R 225-37172 Water Trunk Charge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 225-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>225 STORM SEWER</b>	<b>\$85,793.91</b>	<b>\$89,308.68</b>	<b>\$71,909.58</b>	<b>\$89,729.00</b>	<b>\$94,300.00</b>
<b>601 WATER</b>					
R 601-34800 Franchise & Licensing Revenue	\$56,444.82	\$55,799.13	\$57,618.76	\$55,000.00	\$55,000.00
R 601-36200 Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-36210 Interest Earnings	\$2,183.65	\$4,384.09	\$15,862.14	\$4,462.00	\$10,000.00
R 601-36245 Insurance Settlement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-36300 Refunds and reimbursements	\$648.15	\$1,749.35	\$0.00	\$0.00	\$0.00
R 601-37100 Water Sales	\$421,713.63	\$433,237.50	\$333,773.06	\$422,366.00	\$435,037.00
R 601-37150 Water Connect/Reconnect Fee	\$48,000.00	\$36,390.00	\$13,144.50	\$42,436.00	\$30,000.00
R 601-37160 Penalties and Interest	\$2,625.27	\$2,537.80	\$2,070.11	\$0.00	\$0.00
R 601-37170 Sale of Water Meters	\$21,368.50	\$14,987.75	\$7,643.03	\$10,000.00	\$10,000.00
R 601-37171 Inspection Fees	\$802.12	\$400.00	\$875.00	\$500.00	\$500.00
R 601-37172 Water Trunk Charge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-37173 Admin Setup Fee Water Meters	\$1,090.30	\$1,219.24	\$841.57	\$1,500.00	\$1,000.00
R 601-37174 Software Fee Water Meters	\$3,000.00	\$1,850.00	\$125.00	\$3,050.00	\$3,000.00
R 601-37175 Plumbing Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-38000 Other Propriety Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 601-39999 Prior Period Adjustment	-\$421.00	\$0.00	-\$77.54	\$0.00	\$0.00
<b>601 WATER</b>	<b>\$557,455.44</b>	<b>\$552,554.86</b>	<b>\$431,875.63</b>	<b>\$539,314.00</b>	<b>\$544,537.00</b>
<b>602 SEWER</b>					
R 602-33165 Federal Loan Forgiven	\$78.51	\$0.00	\$0.00	\$0.00	\$0.00
R 602-33500 Federal Grant Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-36102 SA Interest Accrued	\$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
R 602-36210 Interest Earnings	\$2,228.99	\$5,590.74	\$23,612.61	\$2,177.00	\$15,000.00
R 602-36220 Rent and Royalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-36245 Insurance Settlement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-36300 Refunds and reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-37160 Penalties and Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-37171 Inspection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-37200 Sewer Sales	\$480,253.24	\$526,551.47	\$388,639.85	\$477,938.00	\$492,276.00
R 602-37250 Sewer Connect/Reconnect Fee	\$60,000.00	\$43,290.00	\$17,104.89	\$53,045.00	\$40,000.00
R 602-37260 Swr Penalty	\$3,886.79	\$3,828.36	\$3,096.95	\$2,110.00	\$3,000.00
R 602-37270 Sewer Trunk Charge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-37370 Excavation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-39101 Sales of General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>602 SEWER</b>	<b>\$546,447.53</b>	<b>\$579,260.57</b>	<b>\$432,454.30</b>	<b>\$535,270.00</b>	<b>\$550,276.00</b>
<b>603 REFUSE</b>					
R 603-36102 SA Interest Accrued	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 603-36200 Miscellaneous Revenues	\$1,146.77	\$1,039.79	\$872.55	\$0.00	\$0.00
R 603-36210 Interest Earnings	\$269.03	\$781.86	\$3,550.60	\$1,413.00	\$3,000.00



Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget
R 603-36300 Refunds and reimbursements	\$2.86	\$0.00	\$0.00	\$0.00	\$0.00
R 603-37300 Refuse (Garbage) Charges	\$112,728.55	\$118,639.60	\$88,396.62	\$122,354.00	\$128,472.00
R 603-37360 Refuse Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 603-39200 Interfund Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 603-39320 Premiums on Bonds Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
603 REFUSE	\$114,147.21	\$120,461.25	\$92,819.77	\$123,767.00	\$131,472.00
	\$1,303,844.09	\$1,341,585.36	\$1,029,059.28	\$1,288,080.00	\$1,320,585.00

Abdo Expenditure Budget Worksheet Enterprise

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget
<b>225 STORM SEWER</b>					
41400 Financial Administration					
E 225-41400-100 Salaries and Wages	\$9,659.36	\$11,037.94	\$10,232.97	\$10,110.00	\$11,660.00
E 225-41400-121 PERA	\$647.65	\$745.51	\$516.38	\$760.00	\$870.00
E 225-41400-122 Payroll Taxes	\$768.18	\$841.28	\$843.61	\$770.00	\$890.00
E 225-41400-131 Employer Paid Health	\$1,631.71	\$1,233.02	\$964.67	\$1,270.00	\$1,370.00
E 225-41400-133 Employer Paid Dental	\$18.20	\$24.10	\$15.30	\$20.00	\$20.00
E 225-41400-134 Employer Paid Life	\$2.56	\$2.76	\$2.09	\$0.00	\$0.00
E 225-41400-151 Worker s Comp Insurance Pre	\$40.71	\$67.02	\$72.69	\$50.00	\$60.00
41400 Financial Administration	\$12,768.37	\$13,951.63	\$12,647.71	\$12,980.00	\$14,870.00
43150 Storm Drainage					
E 225-43150-100 Salaries and Wages	\$0.00	\$62.50	\$110.39	\$0.00	\$0.00
E 225-43150-102 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-121 PERA	-\$346.00	\$6,378.00	\$0.00	\$0.00	\$0.00
E 225-43150-122 Payroll Taxes	\$0.00	\$0.00	\$8.44	\$0.00	\$0.00
E 225-43150-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-134 Employer Paid Life	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-151 Worker s Comp Insurance Pre	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-200 Supplies	\$695.35	\$152.16	\$162.40	\$200.00	\$200.00
E 225-43150-208 Training and Licensing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-301 Auditing and Acct g Services	\$4,486.00	\$3,776.65	\$4,347.50	\$4,440.00	\$4,800.00
E 225-43150-303 Engineering Fees	\$2,855.75	\$8,439.75	\$8,164.50	\$10,000.00	\$10,000.00
E 225-43150-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-309 EDP, Software and Design	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-310 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-313 Planning Fee s	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-322 Postage	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
E 225-43150-330 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-400 Repairs and Maintenance	\$5,793.00	\$1,558.00	\$0.00	\$5,000.00	\$5,000.00
E 225-43150-406 Grounds Maintenance	\$600.00	\$5,150.00	\$1,750.00	\$3,500.00	\$0.00
E 225-43150-409 St. Sweeping	\$5,082.00	\$5,082.00	\$2,806.50	\$5,000.00	\$5,000.00
E 225-43150-425 Depreciation	\$17,037.74	\$17,040.08	\$12,780.09	\$17,040.00	\$17,040.00
E 225-43150-500 Capital Outlay	\$0.00	\$0.00	\$80,534.25	\$122,412.00	\$90,000.00
E 225-43150-510 Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-580 Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-43150-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43150 Storm Drainage	\$36,203.84	\$47,639.14	\$110,664.07	\$168,592.00	\$132,040.00
47000 Debt Service					
E 225-47000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-47000-611 Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 225-47000-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
47000 Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49360 Transfer					
E 225-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49360 Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>225 STORM SEWER</b>	<b>\$48,972.21</b>	<b>\$61,590.77</b>	<b>\$123,311.78</b>	<b>\$181,572.00</b>	<b>\$146,910.00</b>

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget
601 WATER					
41400 Financial Administration					
E 601-41400-100 Salaries and Wages	\$22,424.69	\$38,995.13	\$24,795.69	\$24,030.00	\$26,840.00
E 601-41400-102 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-41400-121 PERA	-\$1,455.05	\$10,172.98	\$1,201.17	\$1,800.00	\$2,010.00
E 601-41400-122 Payroll Taxes	\$1,851.33	\$2,046.58	\$2,049.28	\$1,840.00	\$2,050.00
E 601-41400-131 Employer Paid Health	\$4,050.10	\$3,030.02	\$2,356.03	\$3,120.00	\$3,320.00
E 601-41400-133 Employer Paid Dental	\$44.83	\$57.60	\$36.88	\$50.00	\$50.00
E 601-41400-134 Employer Paid Life	\$6.39	\$6.30	\$4.76	\$0.00	\$0.00
E 601-41400-151 Worker s Comp Insurance Pre	\$91.61	\$159.67	\$174.30	\$130.00	\$150.00
41400 Financial Administration	\$27,013.90	\$54,468.28	\$30,618.11	\$30,970.00	\$34,420.00
47000 Debt Service					
E 601-47000-310 Professional Services	\$640.00	\$320.00	\$0.00	\$320.00	\$320.00
E 601-47000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$150,000.00	\$155,000.00
E 601-47000-611 Bond Interest	\$29,937.00	\$25,454.00	\$25,430.00	\$25,430.00	\$20,705.00
E 601-47000-620 Fiscal Agent s Fees	\$625.00	\$550.00	\$0.00	\$500.00	\$500.00
47000 Debt Service	\$31,202.00	\$26,324.00	\$25,430.00	\$176,250.00	\$176,525.00
49360 Transfer					
E 601-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49360 Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49400 Water operations					
E 601-49400-100 Salaries and Wages	\$38,588.84	\$51,699.22	\$42,642.52	\$57,550.00	\$63,670.00
E 601-49400-102 Overtime	\$2,193.34	\$3,695.77	\$3,080.27	\$0.00	\$0.00
E 601-49400-121 PERA	\$3,076.31	\$4,093.11	\$3,528.82	\$4,320.00	\$4,780.00
E 601-49400-122 Payroll Taxes	\$3,910.87	\$4,671.60	\$3,798.35	\$4,400.00	\$4,870.00
E 601-49400-131 Employer Paid Health	\$8,221.98	\$7,887.28	\$8,879.65	\$8,780.00	\$8,780.00
E 601-49400-133 Employer Paid Dental	\$73.11	\$99.64	\$91.50	\$130.00	\$130.00
E 601-49400-134 Employer Paid Life	\$11.14	\$11.48	\$9.96	\$10.00	\$10.00
E 601-49400-151 Worker s Comp Insurance Pre	\$987.33	\$2,012.99	\$2,211.68	\$1,660.00	\$1,940.00
E 601-49400-200 Supplies	\$13,900.34	\$11,497.10	\$17,263.32	\$10,000.00	\$12,000.00
E 601-49400-208 Training and Licensing	\$1,099.42	\$637.42	\$241.70	\$500.00	\$1,000.00
E 601-49400-210 Supplies/Water Meter, Etc.	\$72,401.75	\$296,440.12	\$22,290.75	\$70,000.00	\$70,000.00
E 601-49400-211 Equipment Fuel	\$247.71	\$190.86	\$0.00	\$500.00	\$500.00
E 601-49400-214 Building Heat	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
E 601-49400-215 License/Permits	\$1,144.94	\$622.95	\$0.00	\$300.00	\$300.00
E 601-49400-301 Auditing and Acct g Services	\$13,715.00	\$9,411.96	\$10,868.75	\$11,100.00	\$13,000.00
E 601-49400-303 Engineering Fees	\$7,059.75	\$657.25	\$4,127.50	\$10,000.00	\$10,000.00
E 601-49400-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-309 EDP, Software and Design	\$1,949.30	\$984.64	\$118.00	\$1,500.00	\$1,500.00
E 601-49400-310 Professional Services	\$2,773.14	\$3,693.08	\$2,152.83	\$20,500.00	\$10,000.00
E 601-49400-321 Telephone & Communications	\$1,026.38	\$869.62	\$0.00	\$1,250.00	\$1,250.00
E 601-49400-322 Postage	\$28.20	\$29.93	\$78.97	\$1,000.00	\$0.00
E 601-49400-329 Other Communications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-330 Travel	\$1,186.83	\$392.26	\$122.36	\$1,500.00	\$0.00
E 601-49400-350 Print/Binding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-360 Liability Insurance	\$186.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-362 Property Insurance	\$7,610.45	\$9,561.95	\$17,373.00	\$9,245.49	\$17,390.00
E 601-49400-381 Electricity	\$33,631.04	\$43,518.42	\$30,589.06	\$37,500.00	\$38,625.00
E 601-49400-400 Repairs and Maintenance	\$45,901.81	\$113,566.23	\$49,582.06	\$60,000.00	\$80,000.00
E 601-49400-404 R & M Machinery/Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-406 Grounds Maintenance	\$1,002.50	\$1,850.00	\$2,605.00	\$1,500.00	\$0.00
E 601-49400-407 Snow Plowing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget
E 601-49400-418 Vehicle Fuels	-\$81.30	\$0.00	\$0.00	\$1,375.00	\$500.00
E 601-49400-419 Vehicle Operations	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
E 601-49400-425 Depreciation	\$229,642.16	\$229,902.05	\$172,426.50	\$229,642.00	\$229,902.00
E 601-49400-430 Miscellaneous	\$134.18	\$886.41	\$5.61	\$0.00	\$0.00
E 601-49400-433 Dues and Subscriptions	\$664.00	\$715.25	\$749.00	\$700.00	\$1,000.00
E 601-49400-438 Assessments/Taxes/Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$224,422.00	\$0.00
E 601-49400-580 Equipment	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-595 Loss on Disposal of Assets	\$3,802.91	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-630 Bond Discount Amort	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-635 Bond Issuance Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-815 Intrafund Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49400 Water operations	\$501,089.43	\$799,598.59	\$394,837.16	\$769,984.49	\$571,647.00
601 WATER	\$559,305.33	\$880,390.87	\$450,885.27	\$977,204.49	\$782,592.00
602 SEWER					
41400 Financial Administration					
E 602-41400-100 Salaries and Wages	\$15,089.12	\$25,331.87	\$13,195.74	\$18,740.00	\$21,160.00
E 602-41400-102 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-41400-121 PERA	-\$1,193.56	\$6,988.00	\$501.85	\$1,410.00	\$1,590.00
E 602-41400-122 Payroll Taxes	\$1,290.23	\$1,319.71	\$1,114.65	\$1,430.00	\$1,620.00
E 602-41400-131 Employer Paid Health	\$3,067.22	\$2,366.84	\$2,233.04	\$2,440.00	\$2,630.00
E 602-41400-133 Employer Paid Dental	\$35.05	\$35.14	\$14.09	\$40.00	\$40.00
E 602-41400-134 Employer Paid Life	\$5.03	\$3.52	\$1.61	\$0.00	\$0.00
E 602-41400-151 Worker s Comp Insurance Pre	\$71.25	\$125.00	\$135.55	\$100.00	\$120.00
41400 Financial Administration	\$18,364.34	\$36,170.08	\$17,196.53	\$24,160.00	\$27,160.00
47000 Debt Service					
E 602-47000-310 Professional Services	\$3,740.00	\$320.00	\$0.00	\$320.00	\$320.00
E 602-47000-601 Debt Srv Bond Principal	\$0.00	\$0.00	\$0.00	\$140,000.00	\$140,000.00
E 602-47000-611 Bond Interest	\$30,219.00	\$27,587.00	\$12,072.50	\$24,145.00	\$21,095.00
E 602-47000-620 Fiscal Agent s Fees	\$450.00	\$1,000.00	\$1,600.00	\$500.00	\$500.00
47000 Debt Service	\$34,409.00	\$28,907.00	\$13,672.50	\$164,965.00	\$161,915.00
49360 Transfer					
E 602-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49360 Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49450 Sewer Operations					
E 602-49450-100 Salaries and Wages	\$28,028.33	\$38,230.09	\$34,977.98	\$38,370.00	\$41,930.00
E 602-49450-102 Overtime	\$1,461.80	\$2,463.76	\$2,053.46	\$0.00	\$0.00
E 602-49450-121 PERA	\$2,202.71	\$2,962.07	\$2,794.85	\$2,880.00	\$3,140.00
E 602-49450-122 Payroll Taxes	\$2,761.94	\$3,398.12	\$3,025.00	\$2,930.00	\$3,210.00
E 602-49450-131 Employer Paid Health	\$5,579.27	\$5,257.96	\$5,238.78	\$5,850.00	\$5,850.00
E 602-49450-133 Employer Paid Dental	\$48.82	\$76.22	\$75.80	\$90.00	\$90.00
E 602-49450-134 Employer Paid Life	\$7.44	\$9.08	\$8.87	\$10.00	\$10.00
E 602-49450-151 Worker s Comp Insurance Pre	\$793.94	\$1,608.44	\$1,766.51	\$1,330.00	\$1,500.00
E 602-49450-200 Supplies	\$153.17	\$404.35	\$343.22	\$550.00	\$500.00
E 602-49450-208 Training and Licensing	\$0.00	\$265.00	\$207.00	\$0.00	\$500.00
E 602-49450-211 Equipment Fuel	\$247.71	\$518.39	\$0.00	\$0.00	\$500.00
E 602-49450-214 Building Heat	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00
E 602-49450-301 Auditing and Acct g Services	\$13,715.00	\$9,411.96	\$10,868.75	\$11,100.00	\$13,000.00
E 602-49450-303 Engineering Fees	\$26,910.50	\$9,473.25	\$18,317.00	\$0.00	\$0.00

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget
E 602-49450-304 Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-309 EDP, Software and Design	\$1,554.30	\$706.78	\$118.00	\$200.00	\$1,000.00
E 602-49450-310 Professional Services	\$2,772.35	\$2,735.43	\$1,679.98	\$42,000.00	\$5,000.00
E 602-49450-321 Telephone & Communications	\$79.63	\$741.12	\$1,220.64	\$250.00	\$0.00
E 602-49450-322 Postage	\$16.00	\$0.00	\$0.00	\$1,000.00	\$0.00
E 602-49450-330 Travel	\$791.23	\$153.51	\$0.00	\$1,000.00	\$0.00
E 602-49450-350 Print/Binding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-351 Legal Notices Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-360 Liability Insurance	\$1,338.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-362 Property Insurance	\$4,462.39	\$6,165.51	\$12,563.00	\$3,227.78	\$7,840.00
E 602-49450-381 Electricity	\$5,837.23	\$10,915.55	\$5,906.13	\$8,125.00	\$10,000.00
E 602-49450-384 Refuse/Garbage Disposal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-385 Sewer Utilities	\$273,786.57	\$255,987.27	\$142,701.18	\$225,650.00	\$250,000.00
E 602-49450-400 Repairs and Maintenance	\$35,251.27	\$60,309.35	\$30,692.21	\$20,000.00	\$35,000.00
E 602-49450-406 Grounds Maintenance	\$747.50	\$740.00	\$560.00	\$1,100.00	\$0.00
E 602-49450-407 Snow Plowing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-408 Sand/Rock/Dirt	\$0.00	\$116.58	\$0.00	\$0.00	\$40,000.00
E 602-49450-413 Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-418 Vehicle Fuels	-\$81.30	\$0.00	\$0.00	\$750.00	\$500.00
E 602-49450-419 Vehicle Operations	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
E 602-49450-425 Depreciation	\$251,177.07	\$251,220.06	\$188,415.09	\$251,177.00	\$251,220.00
E 602-49450-430 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-438 Assessments/Taxes/Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00
E 602-49450-580 Equipment	\$4,061.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-595 Loss on Disposal of Assets	\$6,250.98	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-612 Other Long-Term Oblig Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-620 Fiscal Agent s Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-630 Bond Discount Amort	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-635 Bond Issuance Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49450 Sewer Operations	\$669,954.85	\$663,869.85	\$463,533.45	\$618,089.78	\$745,790.00
602 SEWER	\$722,728.19	\$728,946.93	\$494,402.48	\$807,214.78	\$934,865.00
603 REFUSE					
41400 Financial Administration					
E 603-41400-100 Salaries and Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-41400-102 Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-41400-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-41400-122 Payroll Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-41400-131 Employer Paid Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-41400-133 Employer Paid Dental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-41400-134 Employer Paid Life	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
41400 Financial Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49360 Transfer					
E 603-49360-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49360 Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49500 Refuse/Garbage (GENERAL)					
E 603-49500-150 Worker s Comp (GENERAL)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49500-200 Supplies	\$0.00	\$152.16	\$162.40	\$200.00	\$200.00
E 603-49500-301 Auditing and Acct g Services	\$4,486.00	\$3,776.65	\$4,347.50	\$4,500.00	\$6,500.00
E 603-49500-309 EDP, Software and Design	\$330.00	\$578.37	\$0.00	\$0.00	\$0.00
E 603-49500-310 Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Descr	2021 Amt	2022 Amt	2023 YTD Amt	2023 Budget	2024 Budget
E 603-49500-322 Postage	\$0.00	\$0.00	\$0.00	\$450.00	\$0.00
E 603-49500-384 Refuse/Garbage Disposal	\$89,406.48	\$96,359.99	\$69,455.34	\$87,629.00	\$90,000.00
E 603-49500-720 Operating Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49500-810 Refunds/Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
49500 Refuse/Garbage (GENERAL)	\$94,222.48	\$100,867.17	\$73,965.24	\$92,779.00	\$96,700.00
603 REFUSE	\$94,222.48	\$100,867.17	\$73,965.24	\$92,779.00	\$96,700.00
	\$1,425,228.21	\$1,771,795.74	\$1,142,564.77	\$2,058,770.27	\$1,961,067.00



## REQUEST FOR COUNCIL ACTION

TO: City Council Members

FROM: Jenelle Teppen, City Administrator

SUBJECT: Hold Public Hearing and Consider Ordinance 2023-12 Amending City Code Section §34.01 Fee Schedule

DATE: For the City Council Meeting of December 11, 2023

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### PURPOSE/ACTION REQUESTED

Hold a Public Hearing and consider amending City Code Section §34.01 Fee Schedule.

### SUMMARY

The City Council annually considers adjustments to the fees that the City charges for various items. Attached is the 2024 proposed fee schedule. I have included the entire list of fees, with the highlighted yellow reflecting proposed increases for 2024.

Those highlighted Land Use fees are proposed to increase based on comparison to the other Rice County cities fees for the same.

Utility fees are proposed to increase based on the 2024 proposed budget and the Utility Study Rate Study (accepted by the City Council in 2022) and the rates for garbage service from Dick's Sanitation which will increase by 5% in 2024.

Mechanical and Plumbing permits are proposed to be changed to a flat fee as opposed to based on valuation and increase slightly to ensure that we are covering our costs.

The Sign permit fee is proposed to increase from \$80 to \$100 again to ensure that costs are covered. The Dangerous Dog registration fee is proposed to increase from \$100 to annually to \$250 annually.

Fees for rental of City equipment have been increased to include the cost for providing an operator.

### RECOMMENDATION

Motion to approve Ordinance 2023-12 Amending City Code §34.01 Fee Schedule.

**ORDINANCE 2023-12**

**CITY OF DUNDAS  
RICE COUNTY  
STATE OF MINNESOTA**

*An Ordinance Amending Section §34.01 Fee Schedule  
of the Dundas City Code*

**WHEREAS**, the City Council (the “Council”) of the City of Dundas (“City”) has determined it is in the best interest of the City to amend certain fees charged for services; and

**WHEREAS**, after considering all information received, the Council determined fees appropriate to the welfare of the City;

**WHEREAS**, the attached Summary of Ordinance 2023-XX is hereby approved for publication purposes.

**NOW THEREFORE BE IT ORDAINED, BY THE CITY COUNCIL OF THE CITY OF DUNDAS:**

**Section 1.** Chapter §34.01 of the Dundas City Code is hereby rescinded and replaced with the following beginning January 1, 2024 and the level of such fees shall continue thereafter until changed by the City Council. Any fee currently charged by the City which is not changed by this ordinance shall continue at the level charged prior to the adoption of this ordinance until changed by the City Council. Omission from this ordinance shall not be deemed to be a waiver by the City of its right to charge a particular fee.

Section 2. The City of Dundas shall charge fees listed below:

<b>Land Use Fees</b>	<b>Application Fee</b>	<b>Escrow Fee</b>
Administrative Parcel Combination/Split	\$250	\$0
Administrative Permit		\$50
Annexation request	\$750	\$2,500
Appeal of Zoning Administrator decision	\$250	\$500
Site Plan/Concept Plan/Sketch Plan Building Plan Review	\$600	\$5,000
Conditional Use Permit	\$500	\$1,000
Comprehensive Plan Amendment	\$750	\$2,500
Environmental Assessment Worksheet	Actual Cost	\$5,000
Environmental Impact Statement	Actual Cost	\$5,000
Final Plat	\$750	\$1,000
Interim Use Permit	\$500	\$1,000
Lot Combination	\$750	\$750
Ordinance Amendment (map/rezoning/text)	\$750	\$750
Planned Unit Development	\$750	\$2,500
Preliminary Plat	\$750	\$2,500



R.O.W./Easement/Vacation	\$500	\$1,000
Variance	\$300	\$750
Wetland Mitigation Permit	\$300	\$2,000
Zoning Request Letter	\$75	\$0

Sewer Trunk charge: residential/commercial/industrial	\$2,700 per acre Minimum \$500
Water trunk charge: residential/commercial/industrial	\$2,700 per acre Minimum \$500
Storm sewer utility/trunk charge: residential/commercial/industrial	\$1,000 per acre Minimum \$500
Record drawing/GIS fee (per lot) residential/commercial/industrial	\$90 per lot \$250 per acre

<b>Water and Sewer Fees</b>	<b>Fee</b>
Water Access Connection (WAC)	
Single family unit	1": \$1,500
Multi-family unit	1": \$1,200
Commercial/Industrial Formula based on 80% SFD	1" and larger see formula for charge
For service larger than one inch: ratio of service size to be installed to the area of a one-inch service multiplied by the SFU WAC charge. Example: 3-inch water connection: Area of 3-inch (7.07 sq in)/area of 1-inch (0.78 sq in)= Ratio (9.06) Ratio (9.06) x SFU WAC \$2,000)= C/I WAC for 3 inch (\$18,120)	
Sanitary Sewer System Connection (SAC)	
Single family unit	\$2,000
Multi-family unit	\$1,400
Commercial/Industrial Formula based on 80% SFD	See formula for charge
Ratio of SFU SAC charge to SFU WAC charge: multiply by WAC charge as determined by water system connection charge calculation example for 3-inch water connection: SFU SAC charge (\$4,000)/SFU WAC charge (\$2,000) = ration (2) WAC charge (\$18,120 x ratio (2) = C/I SAC (3-inch water) (\$36,240)	

<b>Water Meter</b>	<b>Fee</b>
Water meter	Actual cost
Yoke (if required)	Actual cost
Initial setup	\$125
Unscheduled meter read	\$50

Utility Fees	Current Fee	Proposed Fee
Water Base Charge: minimum monthly charge includes 1,000 gal	\$24.22	\$24.95
Water Rate Charge: charge billed monthly for water over 1,000 gal	\$4.06	\$4.18
Water Rate Charge: Outside Water per 1,000 gal	\$6.18	\$6.37
Sewer Base Charge: minimum monthly charge includes 1,000 gal	\$27.94	\$28.78
Sewer Base Charge: charge billed monthly for water over 1,000 gal	\$8.93	\$9.20
Garbage Monthly Charge plus tax		
	35-gallon cart	\$12.19 + \$1.19
	65-gallon cart	\$15.30 + \$1.49
	95-gallon cart	\$18.76 + \$1.83

Storm water fee minimum monthly	\$3.50
Duplicate utility billing	\$2/billing
Late payment fee – monthly on current unpaid utility charges	10% of unpaid balance
Certification fee for unpaid utility charges	10.5% + County charge
Violation of water use regulation	First offense: written warning Further offenses: \$50 per occurrence
Turn on water fee – reinstating utility services	\$75
Discharging storm water into sanitary sewer	\$100 plus treatment fee for amount of discharge
Rental charge for use of fire hydrant	\$25 per day Water: \$10/1,000 gal Deposit \$100

Memorial Park Shelter Rental (includes tax)	
M-F	\$80
Saturday or Sunday	\$135
Damage Deposit	\$150

Building Permit Fees  
1997 Uniform Building Code Fees

Total Valuation	Fee
\$1.00 to \$500	\$23.00
\$501 to \$2,000	\$23.50 for the first \$500 plus \$3.05 for each additional \$100 or fraction thereof, to and including \$2,000
\$2,001 to \$25,000	\$69.25 for the first \$2,000 plus \$14 for each additional \$1,000 or fraction thereof, to and including \$25,000
\$25,001 to \$50,000	\$391.25 for first \$25,000 plus \$10.10 for each additional \$1,000 or fraction thereof, to and including \$50,000

\$50,001 to \$100,000	\$643.75 for first \$50,000 plus \$7 for each additional \$1,000 or fraction thereof, to and including \$100,000
\$100,001 to 500,000	\$993.75 for first \$100,000 plus \$5.60 for each additional \$1,000 or fraction thereof to and including \$500,000
\$500,001 to \$1,000,000	\$3,233.75 for first \$500,000 plus \$4.75 for each additional \$1,000 or fraction thereof to and including \$1,000,000
\$1,000,001 and up	\$5,608.75 for the first \$1,000,000 plus \$3.15 for each additional \$1,000 or fraction thereof

<b>Paid with Building Permit</b>	<b>Fee</b>
Landscape/Erosion Escrow	\$2,500

<b>OTHER INSPECTIONS AND FEES:</b>	
1. Inspections outside of normal business hours	\$50
2. Reinspection fees	\$50
3. Additional plan review required by changes, additions or revisions to plans	\$50

State Surcharge	
a. Based on valuation of project cost	0.0005 x valuation
b. Based on a flat fee building permit	\$1.00
Building permit refund for cancelled permit	Cost less 50%
Penalty for Working without permit	Double permit fee
Building permit renewals (work hasn't commenced within 180 days)	Half original cost
Demolition permit	\$100 fee with escrow based on valuation of demolition

<b>Building (residential only)</b>	<b>Fee</b>
Re-Roof	\$100
Re-Side	\$100
Window Replacements – no constructional alterations	\$100
Door/Patio Replacement – no constructional alterations	\$100
Deck	Based on Valuation

All the above include State Surcharge Fee

<b>Mechanical/HVAC (residential only)</b>	<b>Fee</b>
New Home HVAC (all inclusive)	\$126
Factory Fireplace	\$61
Furnace Replacement	\$61
Air Conditioner	\$61
Garage Heater	\$61
Air Exchanger	\$61
Miscellaneous	\$61

All the above include State Surcharge Fee

<b>Plumbing</b>	<b>Fee</b>
New Home Plumbing System (all inclusive)	\$126
Bathroom Finish	\$61
Lawn Sprinkler	\$61
Water Heater	\$61
Water Softener	\$61
Minimum Fee	\$61

All the above include State Surcharge Fee

### Commercial and Multi Family Mechanical and Plumbing Permits

Base Permit	Contract Price x .020
Plan Review	65% of Base Permit Fee
State Surcharge	Contract Price x .0005
Minimum Fee	\$50

<b>Other</b>	<b>Fee</b>
Moving permit (house)	\$250
Grading/Fill permit	\$100 Expenses exceeding the permit fee will be billed to the owner/contractor
Change of occupancy permit – Building Official and/or Building Inspector	\$50/hour
Driveway permit	\$100
Fence permit	\$50
Sign permit (new and replacement)	\$100
Temporary portable sign permit	\$25 annually

<b>Liquor Licenses</b>	<b>Fee</b>
Liquor sale licenses (July 1 through June 30) investigation/background check fee, initial and annual renewal	\$125
Comprehensive/out-of-state liquor license investigation	Actual, but not to exceed \$10,000
On-sale intoxicating license	\$\$2,335 annually
On-sale wine license	\$585 annually
Special Sunday on-sale license	\$200 annually
Off-sale intoxicating license	\$200 annually
On-sale brew pub license	\$100 annually
Off-sale brewer intoxicating license	\$200 annually
Temporary on-sale brewer intoxicating license	\$50 per event
Temporary on-sale intoxicating license	\$50 per event
Combination on-sale/off-sale intoxicating license	\$2,435 annually
On-sale culinary class limited license	\$100 annually
Temporary off-sale wine license	\$50 per event
Brewer taproom license	\$200 annually
Temporary small brewer or micro-distillery on-sale	\$50 per event

Micro-distillery cocktail room license	\$400 annually
On-sale 3.2% malt liquor license	\$100 annually
Off-sale 3.2% malt liquor license	\$100 annually
Temporary off-sale malt liquor license	\$50 per event
Penalty for late application	\$100
Certification from county on property taxes	\$10

<b>Tobacco License</b>	<b>Fee</b>
Tobacco license (January 1 through December 31 – includes background check)	\$150 Initial application \$100 Annual renewal

<b>Adult Entertainment</b>	<b>Fee</b>
Business license	\$1,500
Manager license	\$100
Preliminary background	\$200
Comprehensive background investigation	\$1,000
Out-of-state comprehensive background	\$10,000

<b>Dance Licenses</b>	<b>Fee</b>
Temporary public dance license	\$25 per event
Dance hall license	\$500 annually
Cabaret license	\$500 annually

Tattooing or body piercing services	\$500 annually
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<b>Gambling Permit</b>	<b>Fee</b>
Background Investigation (January 1 through December 31)	\$50 annually
Gambling special permit investigation	\$50 per event

<b>Miscellaneous</b>	<b>Fee</b>
ATV permit (3-year permit)	\$30
Golf cart permit (3-year permit)	\$30
Peddler or transient merchant permit	\$125 annually

Accident/Incident reports (Police Dept)	\$5 per report
Dangerous Dog registration fee (M.S. §347051 subd. 3)	\$250 annually
Animal release fee	1 <sup>st</sup> impound: \$50 2 <sup>nd</sup> impound: \$100 Subsequent: \$200 Plus all boarding costs
Photo copies – black/white	\$0.25 per page per side
Photo copies – color	\$0.50 per page per side
Research time for public information	Per M.S. §13.03
Duplicate city license or permit	\$15
Election filing fee	\$2
Special assessment and utility bill search fee per parcel	\$30

Small cell wireless permit	\$300
Return/insufficient funds check	\$30 or legal maximum + bank fee

Equipment	Fee
Skid steer	\$125/hr includes operator
Skid steer with grapple	\$150/hr includes operator
Dump Truck – 8 yard	\$125/hr includes operator
Dump Truck with plow and wing	\$200/hr includes operator
1-ton pick-up truck	\$100/hr includes operator
1-ton pick-up truck with plow	\$125/hr includes operator
Dump trailer (7' x 14')	\$90/hr

Consultant	Fees
Staff	Loaded cost
City Attorney	Actual Cost
City Engineer	Actual Cost
City Planner	Actual Cost

**APPROVED** by the City Council of Dundas, Minnesota, on this 11th day of December 2023.

**CITY OF DUNDAS BY:**

**ATTEST:**

\_\_\_\_\_  
Glenn Switzer, Mayor

\_\_\_\_\_  
Jenelle Teppen, City Administrator/Clerk

Ordinance 2023-12



**APPLICATION FOR APPOINTMENT TO PARKS AND RECREATION ADVISORY BOARD**

Name: Ryan Ringel
Date: November 27, 2023
Check One: Resident ( <input checked="" type="checkbox"/> ) Property Owner: ( <input type="checkbox"/> ) Business Owner: ( <input type="checkbox"/> )
Address: 1102 Bridgewater Parkway
Telephone: 612.251.6409 Email: <a href="mailto:ryana23@msn.com">ryana23@msn.com</a>

**Reason Wanting to Serve:**

My wife and I had been moving around the US for the past 7 years until coming back to our native Minnesota. We found Dundas by chance and as residents for the last two years are so excited to put down roots for our three children and ourselves. That desire is the driving force for my interest in involvement as well as looking to give back to so many other wonderful families that have welcomed us here.

**Background or Experience:**

First and foremost I am a husband and father of 3 young kids, I grew up just north of the twin cities and have lived in three different states across the US. I have a degree from Gustavus Adolphus College in accounting and have spent the last 10 years in various finance and project management roles. The last four years I have specialized in portfolio management, leading large scale initiatives, including strategic planning, change management and project execution. These experiences give me incredible motivation to improve the parks and trails within our community for my family and so many other families in my community. Combine that with my abilities to strategically plan, budget and execute and I would be an asset for the parks board.

Currently I am a USA Hockey certified U8 coach with the Northfield Hockey association where my two sons play.

Ryan Ringel  
Signature

November 27, 2023  
Date

Return to: Jenelle Teppen, City Administrator, 100 Railway St N, PO Box 70, Dundas, MN 55019-0070 Email: <a href="mailto:jteppen@dundas.us">jteppen@dundas.us</a>
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## REQUEST FOR COUNCIL ACTION

TO: City Council Members

FROM: Jenelle Teppen, City Administrator

SUBJECT: Consider Approving Revision to the City's Personnel Policy to Comply with the Earned Sick and Safe Leave Law

DATE: For the City Council Meeting of December 11, 2023

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### PURPOSE/ACTION REQUESTED

Consider approving revisions to the City's Personnel Policy to comply with the Earned Sick and Safe Leave Law.

### SUMMARY

Effective January 1, 2024, Earned Sick and Safe time (ESST) is a requirement for all Minnesota employers with one or more employees to provide paid leave benefits to all eligible employees.

Earned Sick and Safe Leave is paid time off earned at one hour of Earned Sick and Safe for every 30 hours worked by an employee, up to a maximum of 48 hours of sick and safe leave per year. This specific leave applies to all employees (including temporary and part-time employees) performing work for at least 80 hours in a year for the city. Guidance from the Minnesota Department of Labor and Industry states that elected officials are not considered employees and are thus not eligible for ESST.

ESST offers broader eligible uses than the City's current sick leave policy

The City currently provides 8 hours of sick leave per month for benefitted employees – which exceeds the threshold in the law. Part-time employees are now eligible to accrue ESST and use it under the same conditions as full-time employees.

The League of Minnesota Cities offers guidance and model policy language to make the necessary changes to the City's policies.

Attached to this memorandum are the proposed revisions to the City's Personnel Policy regarding Sick leave – now titled Earned Sick and Safe Leave. The intention is to replace the entire section with the new language.

### RECOMMENDATION

Motion to approve the draft Earned Sick and Safe Leave Policy for inclusion in the City's Personnel Policy.



## ***Current City Sick Leave Policy***

### **Sick Leave**

Sick leave is authorized absence from work with pay, granted to qualified full-time and part-time employees. Sick leave is a privilege, not a right.

Employees are to use this paid leave only when they are unable to work for medical reasons and under the conditions explained below. Sick leave does not accrue during an unpaid leave of absence.

- Full-time employees will accumulate sick leave at a rate of one day/8 hours per month.
- Temporary and seasonal employees will not earn or accrue sick leave.
- Sick leave may be used only for days when the employee would otherwise have been at work. It cannot be used for scheduled days off.

### Sick leave may be used as follows:

- When an employee is unable to perform work duties due to illness or disability (including pregnancy).
- For medical, dental or other care provider appointments.
- When an employee has been exposed to a contagious disease of such a nature that his/her presence at the workplace could endanger the health of others.
- To care for the employee's injured or ill children, including stepchildren or foster children, for such reasonable periods as the employee's attendance with the child may be necessary.
- To take children, or other family members to a medical, dental or other care provider appointment.
- To care for an ill spouse, father, father-in-law, mother, mother-in-law, stepparent, grandparent, grandchild, sister or brother.

Pursuant to Minn. Stat. §181.9413, eligible employees may use up to 160 hours of sick leave in any 12-month period (January 1 to December 31) for absences due to an illness of or injury to the employee's adult child, spouse, sibling, parent, grandparent, stepparent, parent-in-law (mother-in-law and father-in-law), and grandchild (includes step-grandchild, biological, adopted, or foster grandchild).

- Safety leave [***New July 1, 2014***] Employees are authorized to use sick leave for reasonable absences for themselves or relatives (employee's adult child, spouse, sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent) who are providing or receiving assistance because they, or a relative, is a victim of sexual assault, domestic abuse, or stalking. Safety leave for those listed, other than the employee and the employee's child, is limited to 160 hours in any 12-month period (January 1 to December 31).

After accrued sick leave has been exhausted, vacation leave may be used upon approval of the city administrator, to the extent the employee is entitled to such leave.

To be eligible for sick leave pay, the employee will:

- Communicate with his/her immediate supervisor, as soon as possible after the scheduled start of the workday, for each and every day absent;
- Keep his/her immediate supervisor informed of the status of the illness/injury or the condition of the ill family member;
- Submit a physician's statement upon request.

After an absence, a physician's statement may be required on the employee's first day back to work, indicating the nature of the illness or medical condition and attesting to the employee's ability to return to work and safely perform the essential functions of the job with or without reasonable accommodation.

Any work restrictions must be stated clearly on the return-to-work form. Employees who have been asked to provide such a statement may not be allowed to return to work until they comply with this provision. Sick leave may be denied for any employee required to provide a doctor's statement until such a statement is provided.

The city has the right to obtain a second medical opinion to determine the validity of an employee's workers' compensation or sick leave claim, or to obtain information related to restrictions or an employee's ability to work. The city will arrange and pay for an appropriate medical evaluation when it is required by the city.

Any employee who makes a false claim for sick leave will be subject to discipline up to and including termination.

An employee may accumulate sick leave not to exceed a maximum of ninety (90) days or seven hundred twenty (720) hours.

Employees must normally use sick leave prior to using paid vacation, or compensatory time and prior to an unpaid leave of absence during a medical leave.

In the event of the death of an employee's spouse, parents, brother, sister or children, five (5) days of accumulated sick leave may be used.

Sick leave will normally not be approved after an employee gives notice that he or she will be terminating employment. Exceptions must be approved by the city administrator.

Employees are allowed to trade in accumulated sick time to help a fellow employee who has depleted their sick leave bank due to protracted illness. This trade in shall require that an employee at a lower rate of pay than the ill employee, the sick leave time shall be prorated to that of the ill employee to make up for the difference in wage. If the trade in wage is higher than the ill employee, it shall be credited on an equal basis. These situations will be dealt with on a case by case basis under the approval of the City Administrator or designee.

## ***Draft Proposed Earned Sick and Safe Leave Policy***

### Section 12.01 Earned Sick and Safe Leave

(a) Earned Sick and Safe leave is authorized absence from work with pay, granted to full-time and part-time employees.

Employees are to use this paid leave only when they are unable to work for medical reasons and under the conditions explained below. Sick and safe leave does not accrue during an unpaid leave of absence.

- Full-time employees will accumulate sick leave at a rate of one day/8 hours per month.
- Temporary and seasonal employees will earn 48 hours for every 30 hours of time worked.
- Sick and safe leave may be used only for days when the employee would otherwise have been at work. It cannot be used for scheduled days off.
- The 12-month period is calculated by calendar year.
- Sick and Safe leave hours will be posted to the employees' sick and safe leave account every pay period.

Sick and safe leave may be used as it is accrued in the smallest increment of time tracked by the City's payroll system, (15-minute increments) for the following circumstances:

An employee's own:

- Mental or physical illness, injury or other health condition
- Need for medical diagnosis, care or treatment of a mental or physical illness
- Injury or health condition
- Need for preventative care
- Closure of the employee's place of business due to weather or other public emergency
- The employee's inability to work or telework because the employee is prohibited from working by the city due to health concerns related to the potential transmission of a communicable illness related to a public emergency, or seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, a communicable disease related to a public emergency and the employee has been exposed to a communicable disease or the city has requested a test or diagnosis.
- Absence due to domestic abuse, sexual assault, or stalking of the employee provided the absence is to:
  - Seek medical attention related to physical or psychological injury or disability caused by domestic abuse, sexual assault or stalking.
  - Obtain services from a victim services organization
  - Obtain psychological or other counseling
  - Seek relocation or take steps to secure an existing home due to domestic abuse, sexual assault or stalking

Seek legal advice or take legal action, including preparing for or participating in any civil or criminal legal proceeding related to or resulting from domestic abuse, sexual assault, or stalking.

Care of a family member:

- With mental or physical illness, injury or other health condition Who needs medical diagnosis, care or treatment of a mental or physical illness, injury or other health condition Who needs preventative medical or health care Whose school or place of care has been closed due to weather or other public emergency When it has been determined by health authority or a health care professional that the presence of the family member of the employee in the community would jeopardize the health of others because of the exposure of the family member of the employee to a communicable disease, whether or not the family member has actually contracted the communicable disease
- Absence due to domestic abuse, sexual assault or stalking of the employee's family member provided the absence is to:
  - Seek medical attention related to physical or psychological injury or disability caused by domestic abuse, sexual assault, or stalking
  - Obtain services from a victim services organization
  - Obtain psychological or other counseling
  - Seek relocation or take steps to secure an existing home due to domestic abuse, sexual assault or stalking
  - Seek legal advice or take legal action, including preparing for or participating in any civil or criminal legal proceeding related to or resulting from domestic abuse, sexual assault, or stalking

(b) For Earned Sick and Safe Leave purposes, family member includes an employee's:

- Spouse or registered domestic partner
- Child, foster child, adult child, legal ward, child for whom the employee is legal guardian, or child to whom the employee stands or stood in loco parentis
- Sibling, step sibling or foster sibling
- Biological, adoptive or foster parent, stepparent or a person who stood in loco parentis when the employee was a minor child
- Grandchild, foster grandchild or step grandchild
- Grandparent or step grandparent
- A child of a sibling of the employee
- A sibling of the parent of the employee or
- A child-in-law or sibling-in-law
- Any of the above family members of a spouse or registered domestic partner

- Any other individual related by blood or whose close association with the employee is the equivalent of a family relationship
- Up to one individual annually designated by the employee

(c) Advance Notice for use of Earned Sick and Safe Leave

If the need for sick and safe leave is foreseeable, the city requires seven days' advance notice. However, if the need is unforeseeable, employees must provide notice of the need for Earned Sick and Safe time as soon as practicable. When an employee uses Earned Sick and Safe time for more than three consecutive days, the city may require appropriate supporting documentation (such as medical documentation supporting medical leave, court records or related documentation to support safety leave).

However, if the employee or employee's family member did not receive services from a health care professional, or if documentation cannot be obtained from a health care professional in a reasonable time or without added expense, then reasonable documentation may include a written statement from the employee indicating that the employee is using, or used, Earned Sick and Safe Leave for a qualifying purpose. The city will not require an employee to disclose details related to domestic abuse, sexual assault, or stalking or the details of the employee's or the employee's family member's medical condition. In accordance with state law, the city will not require an employee using Earned Sick and Safe leave to find a replacement worker to cover the hours the employee will be absent.

(d) After accrued sick and safe leave has been exhausted, vacation leave may be used upon approval of the city administrator, to the extent the employee is entitled to such leave.

After an absence, a physician's statement may be required on the employee's first day back to work, indicating the nature of the illness or medical condition and attesting to the employee's ability to return to work and safely perform the essential functions of the job with or without reasonable accommodation.

Any work restrictions must be stated clearly on the return-to-work form. Employees who have been asked to provide such a statement may not be allowed to return to work until they comply with this provision. Sick and safe leave may be denied for any employee required to provide a doctor's statement until such a statement is provided.

The city has the right to obtain a second medical opinion to determine the validity of an employee's workers' compensation or sick and safe leave claim, or to obtain information related to restrictions or an employee's ability to work. The city will arrange and pay for an appropriate medical evaluation when it is required by the city.

Any employee who makes a false claim for sick and safe leave will be subject to discipline up to and including termination.

A benefitted employee may accumulate sick and safe leave not to exceed a maximum of ninety (90) days or seven hundred twenty (720) hours.

Seasonal and temporary Employees are eligible for carry over of accrued but unused Earned Sick and Safe time into the following year, but the total of Earned Sick and Safe Leave carry over hours shall not exceed 80 hours.

Employees must normally use sick and safe leave prior to using paid vacation, or compensatory time and prior to an unpaid leave of absence during a medical leave.

In the event of the death of an employee's spouse, parents, brother, sister or children, five (5) days of accumulated sick leave may be used.

Sick leave will normally not be approved after an employee gives notice that he or she will be terminating employment. Exceptions must be approved by the city administrator.

Employees are allowed to trade in accumulated sick time to help a fellow employee who has depleted their sick leave bank due to protracted illness. This trade in shall require that an employee at a lower rate of pay than the ill employee, the sick leave time shall be prorated to that of the ill employee to make up for the difference in wage. If the trade in wage is higher than the ill employee, it shall be credited on an equal basis. These situations will be dealt with on a case by case basis under the approval of the City Administrator or designee.

(e) Retaliation prohibited

The city shall not discharge, discipline, penalize, interfere with, or otherwise retaliate or discriminate against an employee for asserting Earned Sick and Safe Leave rights, requesting an Earned Sick and Safe Leave absence, or pursuing remedies. Further, use of Earned Sick and Safe Leave will not be factored into any attendance point system the city may use. Additionally, it is unlawful to report or threaten to report a person or a family member's immigration status for exercising a right under Earned Sick and Safe Leave.

(f) Benefits and return to work protections

During an employee's use of Earned Sick and Safe Leave, an employee will continue to receive the city's employer insurance contribution as if they were working, and the employee will be responsible for any share of their insurance premiums.

An employee returning from time off using accrued Earned Sick and Safe Leave is entitled to return to their city employment at the same rate of pay received when their leave began, plus any automatic pay adjustments that may have occurred during the employee's time off. Seniority during Earned Sick and Safe Leave absences will continue to accrue as if the employee has been continually employed.

When there is a separation from employment with the city and the employee is rehired again within 180 days of separation, previously accrued Earned Sick and Safe Leave that had not been used will be reinstated. An employee is entitled to use and accrue Earned Sick and Safe Leave at the commencement of reemployment.

# Earned Sick and Safe Time Law: What Cities Need to Know

Published: October 16, 2023

*Updated Nov. 8, 2023*

Effective Jan. 1, 2024, Minnesota's earned sick and safe time (ESST) law, requires employers to provide earned sick and safe paid leave to employees who work in Minnesota.

- An employee is anyone who works at least 80 hours in a year for an employer in Minnesota but does not include independent contractors.
- Temporary and part-time employees are covered under the law.
- Employers must provide each employee in Minnesota with one hour of ESST for every 30 hours worked, with the ability to accumulate at least 48 hours of ESST each year.

## Learn more about the ESST law

- [View a recording of the Aug. 3, 2023, webinar, "Introduction to Paid Family and Medical Leave Law and Earned Sick and Safe Time: How Cities Can Prepare"](#) (requires a MyLMC account to access; [learn how to create a new MyLMC account](#)).
- [Read more about the ESST law in the article, "Focus on New Laws: Earned Sick and Safe Time."](#)
- [Read the Minnesota Department of Labor and Industry's frequently asked questions \(FAQs\) on earned sick and safe time.](#)

## Get answers to FAQs regarding the new law on earned sick and safe time

The following frequently asked questions (FAQs) are designed to provide information to cities about the earned sick and safe time law to assist local governments in making decisions to comply with the law. The League will continue to update this information as necessary. These FAQs may not address all the questions that we received from members, but we will provide answers as they become available.

Can our city rename our current sick leave policy to ESST, provided we already offers eight hours of sick leave or paid time off per month (96 hours per

year)?

While the state law seems to permit an employer to rename its sick leave bank to ESST, city officials should consider the following before making that decision:

- ESST offers broader eligible uses than most sick leave policies, such as:
  - A more inclusive definition of family members.
  - The ability to use ESST for closure of the employee's place of business due to weather or other public emergency.
  - An employee's need to care for a family member whose school or place of care has been closed due to weather or another public emergency (Minn. Stat. § 181.9447, subd. 1(4)).
- Unlike most sick leave policies, the ESST law includes several anti-retaliation provisions prohibiting discipline or interference with an employee's right to use ESST (Minn. Stat. § 181.9447, subd. 6).

If these aspects are not part of your city's sick leave or paid time off (PTO) plan, then separating 48 hours each year to ESST as a subpart of your city's leave policy benefits employees by allowing them more options to use leave time than a traditional sick leave or PTO plan may provide.

Does each employee receive 48 additional hours +  
of sick leave under ESST?

Not necessarily. If your city's sick leave or PTO policy meets the minimum ESST earning threshold of one hour per 30 hours worked, then your city will **not** be required to offer additional leave hours. ESST requires employers, at a **minimum**, to allow the use of ESST for events that meet the eligibility criteria.

According to the law, as of Jan. 1, 2024, at a minimum, an employee accrues one hour of ESST for every 30 hours worked, up to a maximum of 48 hours a year. Employers may agree to a higher maximum annual accrual amount if they so choose. (Minn. Stat. § 181.9446 (a)).

One way to think about it is that ESST hours are a **subset** of a city's traditional sick leave or PTO hours offered to employees. However, those 48 ESST hours each year likely have a broader use for employees than a traditional sick or PTO plan.

Why and how should our city track ESST?

+



(Updated Nov. 6, 2023)

Tracking ESST hours is key, since the law under [Minn. Statute § 181.032](#) requires earning statements to reflect ESST hours accrued, used, and available. The Minnesota Department of Labor and Industry emailed a *Minnesota Wage and Hour Bulletin* at the end of October reiterating employers will be required to include the following additional information on employee earnings statements:

- The total number of sick and safe time hours available for use by the employee.
- The total number of sick and safe time hours used by the employee in the pay period.

Your city may want to talk with its payroll department or payroll software provider about adding an additional pay code as a subset of the traditional sick leave or PTO entry on employee pay stubs. If your city has any unions with collective bargaining agreement language regarding your city's PTO leave, you should run your proposed pay stub changes by your legal counsel to ensure your communication to unions and employees makes it clear that the ESST allocation is a subcategory of your city's existing leave language to meet state law requirements for 2024 and there is no loss in hours to employees.

The following graphic illustrates how the ESST could be shown as a subset of a city's traditional sick leave accrual on employee pay stubs.

**Graphic: Example of tracking ESST as a separate pay code**

**Does vacation, comp time, or sick leave count toward hours worked when calculating ESST**

+

## accrual?

The [U.S. Department of Labor guidance on the Fair Labor Standards Act](#) notes that it does not require payment for time not worked, such as vacations, sick leave, or federal or other holidays. The [Minnesota Department of Labor and Industry \(DOLI\) FAQs on ESST](#) also support this.

The ESST statute specifies “hours worked.” At a minimum, your city would calculate actual hours worked, including overtime hours. However, employers have the option to be more generous than the statute requires.

## Can our city implement different accrual methods<sub>+</sub> for different employee groups?

The ESST law does not specifically address this, but [Minnesota DOLI FAQs on ESST](#) states, “Yes, an employer may treat part-time and full-time employees differently for purposes of ESST, so long as the employer provides all employees at least what they are entitled to under Minnesota’s ESST law, and as long as the law is applied in a way that does not discriminate against an employee or group of employees based on a protected class, such as race, sex or national origin.”

A city may implement an ESST accrual method for full-time employees based on hours worked, while using a different method (such as front-loading 48 hours with a payout at the end of the year) for another employee group like seasonal workers, for example. While front-loading ESST may be easier from an administrative perspective, there are budgetary impacts to consider and plan for.

## Are paid-on-call firefighters, EMTs, elected officials, and election judges eligible for ESST? <sub>+</sub> (Updated Nov. 6, 2023)

As of Nov. 6, 2023, David Skovholt with Minnesota DOLI clarified the state does not consider elected officials as employees under the ESST law. In the State’s ESST FAQs this is also referenced with “Only ‘employees’ as defined in the ESST law must be provided ESST; elected officials are not considered employees under the ESST law ...”

[View the Minnesota DOLI’s ESST FAQs.](#)

Beyond this recent clarification, the law provides for the following employee eligibility exceptions:

- Those who work less than 80 hours in Minnesota in a year.
- Independent contractors.
- Federal employees.
- Certain airline crew employees.

A conservative approach would be to have paid-on-call firefighters, EMTs, election judges, and other nontraditional employees track their time to secure reliable records to determine whether they have worked 80 hours in a year and, if so, award the minimum accrual rate of one hour for every 30 hours worked.

For cities paying employees at longer intervals than once every 31 days in accordance with the exception for paid-on-call firefighters, first responders, and ambulance drivers and attendants ([Minn. Stat. § 181.101](#)), it may be helpful to have these personnel track their hours worked, solely for ESST purposes, and then the city could provide a monthly statement of ESST hours earned, used, and remaining to comport with the new law.

Minnesota DOLI FAQs on ESST reflect that “Employers may calculate and record earned sick and safe time hours at the same frequency as the employer’s other typical payroll practices (i.e., by pay period, whether that’s weekly, biweekly, monthly, or twice monthly).”

## When do ESST accruals begin?



The statute defines a year as a regular and consecutive 12-month period as determined by an employer and clearly communicated to each employee. Since the ESST law is in effect as of Jan. 1, 2024, your city will, at a minimum, begin counting from that date onward.

All employees, including full-time, part-time, temporary, and seasonal, are eligible for ESST if they work at least 80 hours in a year, and they begin to accrue ESST at the start of employment (Minn. Stat. § 181.9446 (d)). (Refer to [Minnesota DOLI FAQs on ESST](#).)

Thus, ESST is accrued **after** an employee has worked 80 hours, unless an employer wishes to be more generous than state law. Once an employee has worked 80 hours in a year, then ESST accruals begin — at a minimum rate of one hour for every 30 hours worked — going back to the first hour worked for the employer.

## What are the methods for awarding ESST?



The law provides for three methods an employer can choose to award ESST (Minn. Stat. § 181.9446 (b)(1-2)):

- **Accrue as earned, with no payout required:**

- One hour of ESST earned and added to the employee's leave bank for every 30 hours worked; and
  - Employees are permitted to accrue a minimum of up to 48 hours of ESST in a year (more if the employer agrees to a higher amount); and
  - Employees can carry over unused ESST into the next year. However, at no time can an employee's accrued ESST exceed 80 hours (unless the employer agrees to a higher amount).
- **Front-loading 48 hours with payout and no carryover:**  
Some employers find front-loading of ESST hours a distinguishing factor when considering employer-of-choice initiatives in a tight labor market, while others may find front-loading easier for payroll recording. However, there are budget implications of front-loading 48 hours of ESST since the law requires any remaining ESST hours each year to be paid out to the employee.
    - Employer provides a minimum of 48 hours of ESST for the year made available for immediate use at the start of each year, and
    - Unused ESST hours are paid out at the end of the accrual year at the employee's hourly rate.
  - **Front-loading 80 hours with no payout and no carryover:**
    - Employer provides a minimum of 80 hours of ESST and makes it available for immediate use at the start of each year; and
    - No payout of unused ESST at the end of the accrual year, but cities should check with their city attorney for impacts if there is existing contractual language regarding payout of sick leave or PTO balances.

## Does ESST have to be paid out to separating employees? +

Under the law, no payout of accrued ESST is required, except in the case of front-loading 48 hours of ESST hours. As indicated in the response on front loading ESST hours, in this situation any unused ESST hours are paid out at the end of the year at the employee's hourly rate.

Some cities have asked if an employee is not employed at year end (perhaps their work ended at the end of the season earlier in the year), does the employee still need to be paid out? While the spirit of the law seems to align with a payout even before the end of the year, League staff reached out to Minnesota DOLI representatives, and they noted the law



does not directly answer this scenario. DOLI representatives are looking into this further and will provide more information when they have an answer.

**If you pay out ESST hours at time of termination, do hours need to be reinstated if an employee is later rehired?** +

The law states that an employee who returns to work for the same employer within 180 days of separation is entitled to the previously accrued ESST hours the employee had on the books prior to leaving.

Therefore, your city's payroll system should include a tracking mechanism to ensure any employees who leave and then return (such as seasonal employees) within the 180-day window receive their accrued ESST and unused leave balance.

**Once an employees hits the 80 hours worked mark, do they need to work at least 80 hours again the next year to requalify for ESST?** +

A Minnesota DOLI representative confirmed to League staff that an employee only has to qualify once (meaning work at least 80 hours), typically at the time of hire.

For example, if a city has a part-time employee who worked 100 hours in one year (and thus qualified for ESST since they worked at least 80 hours in the city-defined 12-month period year), but worked only 70 hours the next year, the employee would still continue to earn ESST in the second year at the rate of one hour for every 30 hours worked.

**Are ESST hours prorated for part-time and seasonal employees?** +

Yes, if calculating on an accrual basis, because under the law employees earn ESST based on the number of hours worked. The law states an employee accrues a minimum of one hour of ESST for every 30 hours worked, up to a maximum of 48 hours in a year (Minn. Stat. § 181.9446 (a)).

If a city front-loads ESST hours, there are no prorated adjustments. [For additional information, refer to the response on front-loading ESST hours.](#)

## Is ESST subject to Public Employees Retirement Association (PERA) deductions? +

According to PERA representatives, ESST hours are eligible for PERA deductions, assuming the hours are used and relate to a certain pay period, similar to how PTO or vacation/sick leave hours are PERA-eligible.

However, for example, if an employer front loads 48 ESST hours at the beginning of the year and then pays out any remaining ESST balance at the end of the year, that lump sum payout would be ineligible for PERA deductions, just like vacation or sick leave lump sum payouts are ineligible for PERA deductions.

## Is our city obligated to negotiate new ESST benefits in collective bargaining agreements? +

While each city should consult with its legal counsel to determine best next steps, labor consultants contacted by the League have noted a city is not obligated to negotiate ESST into its collective bargaining agreements. The ESST statute does not require a city to provide additional paid leave benefits if it already provides PTO that meets or exceeds, and does not conflict with, the minimum standards of the statute.

A potential response to unions is, “The city intends to comply with the law. We do not intend to negotiate statutory provisions into the contract.”

## What notice should our city provide to employees regarding ESST? +

[The Minnesota DOLI's ESST guidance](#) states that in addition to providing their employees with one hour of paid leave for every 30 hours worked, up to at least 48 hours each year, employers are required to:

- Include the total number of earned sick and safe time hours accrued and available for use, as well as the total number of earned sick and safe time hours used, on earnings statements provided to employees at the end of each pay period;

- Provide employees with a notice by Jan. 1, 2024 — or at the start of employment, whichever is later — in English and in an employee's primary language if that is not English, informing them about earned sick and safe time; and
- Include a sick and safe time notice in the employee handbook, if the employer has an employee handbook.
  - To help cities compare their current paid leave (like sick or PTO) policies, to the ESST requirements, the firm of Madden Galanter & Hansen, PLLC has compiled a [document comparing ESST vs. paid leave policy \(pdf\)](#).
  - As noted in the [LMC model personnel policy \(doc\)](#), cities may find this tool useful to discern where enhancements to city policies are required and where city policies are richer than state law.

The [Minnesota DOLI](#) has a [uniform employee notice \(doc\)](#) that employers can use and will make it available in the five most common languages spoken in Minnesota. An employer may develop its own notices as well, provided it includes all the necessary information.

## Can employers require employees to give advance notice before using ESST?

Yes, if the need for ESST use is foreseeable, an employer may require advance notice of the employee's intention to use ESST but must not require more than seven days' advance notice.

If the need for ESST is unforeseeable, an employer may require an employee to give notice as soon as practicable.

An employer requiring notice of the need to use ESST must have a written policy containing reasonable procedures for employees to provide notice and must provide a written copy of the policy to employees. If a copy of the written policy has not been provided to an employee, a city may not deny the use of ESST on that basis. (Minn. Stat. § 181.9447, subd. 2.)

If an employee uses ESST for more than three consecutive days, an employer may require reasonable documentation that the time off meets eligibility requirements. However, if an employee or the employee's family member did not receive services from a health care professional, or if documentation cannot be obtained from a health care professional in a reasonable time or without added expense, then reasonable documentation may include a written statement from the employee indicating that the employee is using, or used, ESST. A written statement by an employee may be written in the employee's first language and does not need to be notarized. (Minn. Stat. § 181.9447, subd. 3.)

An employer must accept a court record or documentation signed by a volunteer or employee of a victims' services organization, an attorney, a police officer, or an antiviolence counselor as reasonable documentation.

**Can an employee work part-time while using ESST? +**

Yes. An employee, in agreement with the employer, may return to work part-time during the leave without forfeiting the right to return to employment at the end of the ESST (Minn. Stat. § 181.9447, subd. 8).

**Can an employer require employees to use ESST before regular sick leave? +**

Yes, an employer may specify in policy that ESST is to be used first. Minnesota DOLI representatives told League staff that there is nothing in the law that precludes an employer from specifying ESST be used before regular sick leave.

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Your LMC Resource

HR & Benefits Department  
(651) 281-1200 or (800) 925-1122  
[hrbenefits@lmc.org](mailto:hrbenefits@lmc.org)





**City of Dundas**  
**Public Works Staff Meeting / City Engineer Update 12/7/23**  
**December 6, 2023**  
**Agenda**

*The City Administrator, Public Works Director, and City Engineer meet at least monthly to plan and review projects and tasks, and to discuss public works matters of all types. The agenda used for the most recent Public Works staff meeting forms the basis for the updates that are provided to the City Council. Following is the most recent Public Works staff meeting agenda with notes added.*

1. 2023 Storm Sewer Maintenance
  - Hester Street
    - On the south side of Hester Street between the Menard and City ponds; the storm sewer outlet from 3<sup>rd</sup> Street will be extended, and the pond side slopes flattened in this area. 9-12-22 Easement documents were approved by Council. Staff is working with Menard to get the documents executed.
2. 2023 Street Lighting
  - On Railway Street down to West Avenue; and including lights at each end of the pedestrian bridge over the Cannon River.
  - The poles and fixtures have been delivered.
  - Council approved the removal of the concrete walk just north of Bridge Street to Hester Street. The street light installation will be completed within the next 2-3 weeks. The concrete walk will be removed at the light pole locations. The remaining walk will be removed after the light installation.
  - Staff are soliciting additional quotes, with the work being done in the spring of 2024.
3. Comprehensive Transportation Planning
  - 4-13-22 Staff prepared a Joint Road Policy, and the policy was reviewed with Bridgewater Township officials. Staff is waiting on comments from BWT officials with regards to the JRP. Staff met with BWT representatives on 6-21-2023 and 7-26-23 to discuss the Joint Road Policy. A follow-up meeting was held 9-13-23.
  - Staff prepared a preliminary road design and estimate of project costs for street improvements for a portion of 115th Street between CSAH 20 and CSAH 22. Staff have begun internal discussions on the future alignment between Highland Parkway and Cannon City Boulevard.
  - 4/12/21 the City Council approved a resolution in support of Rice County preparing a planning Study of Decker Avenue from TH 19 to CSAH 1. 8-3-23 Staff met with County officials to begin discussions on the schedule for the Decker Avenue planning study. ***The County has received proposals from consultants for the study. They plan to review proposals in December.***

#### 4. CSAH 1/TH 3 Pedestrian Crossing

- The scope of work includes installing a trail along CSAH 1, connecting to the existing sidewalks on Schilling Drive, Cannon Road, and North Stafford Road. A trail connection would also be made to the existing trail along TH 3. Pedestrian crossing improvements would be made to the intersection of TH 3 and CSAH 1. Ditch grading and storm sewer improvements would be made to accommodate the trails.
- Funding in the amount of \$370,000 has been allocated to the project in the State's 2023 Capital Budget under Grants to Political Subdivisions.
- A kick-off meeting was held on 11-15-23 with MnDOT and Rice County representatives to discuss the project. The funds will be administered through State Aid, which means Rice County will be the fiscal agent for the project. The grant funding will cover consultant costs and construction costs for the project. The concrete walk down Schilling is eligible to be constructed with the grant funding as part of the project. Staff are working through the process to secure the funding for consultant costs to begin design.

#### 5. ECRT Parking Lot and Dog Park Relocation

- The concept plan was approved by Council March 13<sup>th</sup> Council Meeting.
- The dog park relocation is in the CIP for 2023 and the parking lot improvements in 2024.
- Staff met with Canines at Play to discuss participation in the project.
- Council awarded the Contract for the dog park fence to Caron fence on 5-22-23.
- The entrance has been closed off to restrict access until the gates have been completed.

#### 6. Forest Avenue and Depot Street

- Based on the soil borings for Forest Avenue and Depot Street, extensive pavement repair is necessary. Future construction will likely include pavement reclamation and a bituminous overlay.
- Staff will begin plan preparation in October and bid the project in Spring of 2024. City will bond for the project.
- 10-9-23 Council authorized staff to proceed with project. Survey was completed on 10-18-23.

#### 7. Northfield Wastewater Treatment

- Northfield received written approval from the PCA for the permit amendment. The City of Northfield will approve future sanitary sewer extension permits and the surcharge will be discontinued while the City's flows remain within the revised limits.

#### 8. Public Works Tasks

- The storm water code and fees are under review, including sump pump connection requirements.

#### 9. Regional Storm Water and Wetland

- The work in the pond south of County Road 1, within Schilling Park, will be completed in 2025 to allow time for the dog park to be moved and the existing fence to be removed.

#### 10. Stoneridge Hills 2nd

- 6-13-22 Preliminary Plat, Final Plat and Developer's Agreement were approved by Council.
- Because the plat was not recorded within the required 100 days of approval, the Developer will need to reapply for final plat approval.

- The City will require a signed Developer's Agreement with securities, signed mylars and the final revised construction and landscape plans to move forward with the development.

#### 11. West Avenue Apartments

- Grading and excavation began on the site on 5/2/22.
- Council approved an amendment to the Developer's agreement to extend the completion date to May 30, 2023.

#### 12. Pavement Management Plan and Franchise Fees

- Council approved Ordinances 2023-09 and 2023-11 to implement electric and gas franchise fees at the 9-25-23 Council meeting.

#### 13. Public Works Cold Storage

- The preliminary site plan and building details were presented to Council on 2-27-23.
- Project information and proposed quote package for building and site grading were brought to Council for review at the May 22<sup>nd</sup> Council meeting.
- Council awarded the contract to Raw Construction, LLC for the site grading on 7-10-23. The contractor completed the site grading. Contractor needs to complete restoration to complete the project.
- Quotes were due 8-4-23 for the cold storage building. A total of 3 contractors submitted quotes for the work. Information was reviewed by Council on 9-11-23. Estimated project costs and available funding were reviewed by the Public Works Committee on 10-4-23.
- 10-27-23 Staff met to review and discuss the project scope to work towards finalizing building details.

#### 14. Sanitary Sewer and Water Comprehensive Plan

- Staff are working to schedule an internal review of the draft comp plans.

#### 15. Transportation Comprehensive Plan

- 1-5-23 Staff has started work on the comprehensive plan. The work is budgeted for 2023 in the general fund budget. The draft plan has been completed and is currently under review by Staff.

#### 16. Tractor Supply

- 8-28-23 Council approved the Developer's Agreement with Conditions.
- A new submittal to address the engineering comments has been received from the Developer's Engineer. Remaining comments to be addressed have been sent back to the Developer.
- The Developer signed the Development Agreement and has submitted securities.
- Site grading began on 9-25-23.

#### 17. 2024 Schilling Drive Sanitary Sewer Repairs

- 10-9-23 Council authorized staff to proceed with project.
- The scope of work includes a sanitary sewer connection between two manholes at the intersection of Hester Street and Schilling Drive. The project will redirect sanitary sewer flows from the north and east to bypass the sanitary sewer line on Schilling Drive that has settlement issues.
- The project will be bid and constructed in 2024.