CITY OF HOWARD LAKE

City Council Meeting

*The City of Howard Lake strives to build upon its good neighbor traditions –
A welcoming community for all, supported by vibrant and engaged businesses and community organizations, involved citizens, and diverse amenities that provide a well-rounded quality of life.*

TENTATIVE AGENDA
September 19, 2022 – 7:00 pm

A. **CALL TO ORDER**
B. **PLEDGE OF ALLEGIANCE**
C. **APPROVAL OF AGENDA**
Any additions, deletions, modifications to the agenda will be done at this time.
D. **COUNCIL MEETING MINUTES**
   a. Consider Approving the Council Meeting Minutes from the August 15, 2022 Meeting.
   b. Consider Approving the Council Meeting minutes from the September 12, 2022 Meeting
E. **CITIZEN INPUT**
F. **COUNCIL/COMMITTEE REPORT**
G. **DEPARTMENT REPORTS**
   a. HLWS Financials June & July
   b. SSEC Financials July
H. **CONSENT AGENDA**
   a. Consider accepting all Reports & Payment of Claims.
   b. Consider Lease Termination with Ohlerdan Foods.
   c. Consider Approving Audit Engagement for FY2022-2025.
I. **PRESENTATIONS, PUBLIC HEARINGS & RELATED APPROVALS**
   a. Pin Ceremony for HLPD Officer Zachary Cargill.
   b. Set Public Hearing Date for Ordinance Modification of 12.02 Snow & Ice Control.
   c. Public Hearing for Supplemental Loan through USDA for Library Project.
J. **NEW BUSINESS**
   a. Consider Resolution 22-19 Authorizing the Incurrence of Debt for the Library Project.
   b. Consider Adopting 2023 Grade Step Scale for Eligible Employees.
   c. Consider Resolution 22-20 Approving Preliminary Tax Levy for 2022.
   d. Consider Resolution 22-21 Approving Preliminary Debt Service Levy for 2022.
   e. Consider Approving Preliminary General Fund Budget for 2022.
K. **OLD BUSINESS**
L. **ADMINISTRATOR'S REPORT**
M. **ADJOURN**

NOTE: The City Council will adjourn to a study session immediately following the regular meeting.

625 8th Avenue, PO Box 736 Howard Lake, MN 55349
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CITY OF HOWARD LAKE

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HOWARD LAKE CITY COUNCIL
HOWARD LAKE CITY HALL- 625 8th AVENUE
August 15, 2022

MEETING MINUTES

COUNCIL PRESENT
Mayor Zimmerman
Tom Kutz
Allan Munson
Jason Deiter

COUNCIL ABSENT
Gene Gilbert

STAFF PRESENT
Nick Haggenmiller, City Administrator
Meagan Theisen, Assistant City Administrator

ALSO PRESENT
Dean Birkeland, Carlson SV
Susan Morgan, BKV
Pete Filippi, CGI
Herald Journal

CALL TO ORDER
Mayor Zimmerman called the meeting to order at 7:00 p.m.

PLEDGE OF ALLEGIANCE
All present recited the Pledge of Allegiance.

APPROVAL OF AGENDA
Haggenmiller mentioned the removal of New Business items F & G and no minutes are included with the packet, they will be added to next month's packet.

Council Member Kutz moved to approve the agenda. The motion was seconded by Council Member Munson and passed unanimously.

APPROVAL OF MINUTES
No Minutes.

CITIZEN INPUT
No residents addressed the Council.

COUNCIL/COMMITTEE REPORT

None.

DEPARTMENT REPORTS

None.

CONSENT AGENDA

a. **CONSIDER ACCEPTING ALL REPORTS AND PAYMENT OF CLAIMS.**

b. **CONSIDER COOPERATIVE JPA WITH WRIGHT COUNTRY FOR BLEACHER INSPECTIONS RESOLUTION 22-15.**

c. **CONSIDER NATURAL GAS FRANCHISE RENEWAL – Ordinance 22-06 & Resolution 22-16.**

Council Member Deiter moved to approve the Consent Agenda. The motion was seconded by Council Member Munson and passed unanimously.

PUBLIC HEARING/PRESENTATION

a. **Set Public Hearing Date for 2023 Truth in Taxation Hearing: December 5, 2022.**
Council Member Kutz moved to approve setting the 2023 Truth in Taxation Hearing for December 5, 2022. The motion was seconded by Council Member Munson and passed unanimously.

NEW BUSINESS

a. **CONSIDER ACCEPTANCE OF FISCAL YEAR 2021 FINANCIAL STATEMENTS**
Haggenmiller introduced Dean Birkeland of Carlson SV, who assisted in preforming the 2021 Audit.

Birkeland presented the audit findings to the Council.

Council Member Kutz moved to accept the 2021 Audit. The motion was seconded by Council Member Munson and passed unanimously.

b. **CONSIDER CHANGE ORDER #2 TO CSAH 7 PROJECT**
Haggenmiller presented the staff report, highlighting the changes to the CSAH 7 project.

Council Member Deiter moved to approve the Change Order #2. The motion was seconded by Council Member Munson and passed unanimously.

c. **CONSIDER TERMS FOR TIF NOTE TO REEDS & RUSHES EVENT CENTER**
Haggenmiller presented the staff report to the Council, highlighting the general terms and modifications to the TIF note.

Council Member Kutz moved to approve the terms for the TIF note for Reeds and Rushes Event Center. The motion was seconded by Council Member Deiter and passed unanimously.

d. **CONSIDER APPROVAL OF PURCHASE AGREEMENT FOR TERNING TRAILS APARTMENT PROJECT**
Haggenmiller presented the staff report.

Council Member Munson moved to approve the purchase agreement for the Terning Trails apartment project. The motion was seconded by Council Member Kutz and passed unanimously.

e. **CONSIDER RECOMMENDATION TO REJECT LIBRARY CONSTRUCTION BIDS.**

Haggenmiller introduced Susan Morgan, of BKV and Pete Filippi, of CGI Group.

Morgan and Filippi addressed the Council and presented the bid summary results.
Filippi provided further information on bids that were received and packages that didn't receive bids at all.

BKV, CGI, Council and Staff discussed next steps.

Haggenmiller reviewed funding sources.

Council Member Kutz moved to reject bids for the library project. The motion was seconded by Council Member Munson and passed unanimously.

OLD BUSINESS

None.

ADMINISTRATORS REPORT

None.

ADJOURN

Council Member Deiter motioned to adjourn the meeting at 9: 02 PM. The motion was seconded by Council Member Munson and passed unanimously.

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Attest – City Administrator/Clerk Mayor

HOWARD LAKE CITY COUNCIL
HOWARD LAKE CITY HALL- 625 8th AVENUE
September 12, 2022

MEETING MINUTES

COUNCIL PRESENT
Mayor Zimmerman
Tom Kutz
Allan Munson
Jason Deiter

COUNCIL ABSENT
Gene Gilbert

STAFF PRESENT
Nick Haggenmiller, City Administrator
Meagan Theisen, Assistant City Administrator

ALSO PRESENT
Shannon Sweeney, David Drown Associates

CALL TO ORDER
Mayor Zimmerman called the meeting to order at 7:00 p.m.

PLEDGE OF ALLEGIANCE
All present recited the Pledge of Allegiance.

APPROVAL OF AGENDA
Council Member Kutz moved to approve the agenda. The motion was seconded by Council Member Munson and passed unanimously.

APPROVAL OF MINUTES
No Minutes included for Special Meeting.

CITIZEN INPUT
No residents addressed the Council.

COUNCIL/COMMITTEE REPORT

None.

DEPARTMENT REPORTS

None.

CONSENT AGENDA

a. **Consider Various Approvals Related to Event at Wright County Fair on 9/17/22.**

b. **Consider Approving Date and Rates for Fall Clean Up Days.**

Council Member Deiter moved to approve the Consent Agenda. The motion was seconded by Council Member Munson and passed unanimously.

PUBLIC HEARING/PRESENTATION

Mayor Zimmerman closed the regular meeting at 7:03 pm.
Mayor Zimmerman opened the public hearing at 7:03 pm.

a. **PUBLIC HEARING FOR THE CREATION OF TIF NO. 1-22**

Shannon Sweeney, David Drown Associates, presented the staff memo on the creation of TIF 1-22.

Haggenmiller shared comments from commissioner Kaczmarek.

Mayor Zimmerman reviewed the terms of the TIF.

Mayor Zimmerman closed Public Hearing A at 7:08 pm.
Mayor Zimmerman opened Public Hearing B at 7:08 pm.

b. **PUBLIC HEARING FOR SPENDING PLAN OF TIF NO. 1-18**

Sweeney shared the staff memo for the spending plan of TIF #1-18 and fielded questions from the Council on possible spending options.

Mayor Zimmerman closed Public Hearing B at 7:12 pm.
Mayor Zimmerman opened the Regular Council meeting at 7:12 pm.

NEW BUSINESS

a. **CONSIDER RESOLUTION 22-17 APPROVING CREATION OF TIF 1-22 AND EXECUTION OF TIF LOAN AGREEMENT**

Sweeney reviewed the terms of the agreement.

Council Member Kutz moved approved Resolution 22-17 Approving Creation of the TIF 1-22 and Execution of the TIF loan agreement. The motion was seconded by Council Member Deiter and passed unanimously.

b. **CONSIDER RESOLUTION 22-18 APPROVING TIF 1-18 SPENDING PLAN**

Council Member Kutz moved to approve Resolution 22-18 Approving TIF 1-18 Spending Plan. The motion was seconded by Council Member Munson and passed unanimously.

c. **DISCUSS PROPOSED ORDINANCE REVISIONS OT 12.03 SNOW PLOWING & ICE CONTROL**

Theisen reviewed the staff report for Council and described changes in streets/sidewalks/trails over the last 10 years.
Council and staff discussed the proposed map of plow-able sidewalks.

Council determine to set a Public Hearing for October 17th to hear from residents.

OLD BUSINESS

None.

ADMINISTRATORS REPORT

None.

ADJOURN

Council Member Kutz motioned to adjourn the meeting at 7:43 PM. The motion was seconded by Council Member Deiter and passed unanimously.

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Attest – City Administrator/Clerk Mayor

CITY OF HOWARD LAKE
CLAIMS & DONATIONS APPROVED
DATE - August 15 - September 16, 2022

GENERAL FUND	**CHECKS: 59757-59924**	**$385,542.36**
PAYROLL	**27152-27163, 502241 – 502287**	**54,236.08**
ELECTRONIC	**1247-1262**	**71,159.00**
TOTAL		**$510,937.44**

AMBULANCE CLAIMS	**CHECKS: 5885-5897**	**$11,275.22**
ELECTRONIC	**1274**	**57.45**
TOTAL		**$11,332.67**

Approved:

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1010 CITIZEN ALLIANCE

1247e	MN DEPT OF REVENUE	8/15/2022	$10,141.00	HLWS SALES TAX-JULY
1256e	CENTRAL LAND TITLE GUARANT	8/24/2022	$35,204.75	Land purchase 448 Terning Way
1257e	INTERNAL REVENUE SERVICE	8/25/2022	$7,228.86	PR 08-26-2022
1258e	MN DEPT OF REVENUE	8/25/2022	$1,429.08	Ppr 08-26-2022
1259e	PERA	8/25/2022	$6,603.78	PR 08-26-2022
1260e	FURTHER	8/25/2022	$512.53	PR 08-26-2022
1261e	MN DEPT OF REVENUE	9/13/2022	$8,428.00	HLWS SALES TAX-AUG 2022
1262e	MN DEPT OF REVENUE	9/13/2022	$1,611.00	UB SALES TAX-AUG 2022
27152	GOEPFERT, THOMAS	8/26/2022	$683.34	
27153	MILLER, EDWARD M	8/26/2022	$197.72	
27154	BONNICK, STEVEN	8/26/2022	$384.70	
27155	GOEPFERT, THOMAS	9/9/2022	$727.06	
27156	BOBROWSKE, KURT	9/9/2022	$46.17	
27157	DRUSCH, JACOB D	9/9/2022	$332.96	
27158	MAGES, ALEX	9/9/2022	$115.44	
27159	SHEROD, JOSEPH L.	9/9/2022	$69.26	
27160	STOLL, ERIC	9/9/2022	$325.54	
27161	WIECH, KYLE	9/9/2022	$198.21	
27162	MILLER, EDWARD M	9/9/2022	$152.70	
27163	BONNICK, STEVEN	9/9/2022	$404.69	
59757	RIDGEVIEW MEDICAL CENTER	8/15/2022	$227.00	
59758	MUNICIPAL EMERGENCY SERVI	8/15/2022	$1,730.86	
59759	BRIESEMEISTER, SHEILA	8/18/2022	$100.11	REFUND UB OVERPAYMENT
59760	CAPITOL BEVERAGE SALES	8/18/2022	$1,426.49	
59761	CATTAIL CORNER, INC	8/18/2022	$40.84	
59762	CINTAS	8/18/2022	$128.16	
59763	DAHLHEIMER BEVERAGE, LLC	8/18/2022	$3,500.30	
59764	DEER RUN APARTMENT	8/18/2022	$1,000.00	WATER METER INSTALLATION-DEER RUN
59765	FURTHER	8/18/2022	$2.40	
59766	HAWKINS, INC	8/18/2022	$1,191.00	
59767	JOHNSON BROTHERS LIQUOR C	8/18/2022	$1,046.61	
59768	KING OF PORTABLES CORPORA	8/18/2022	$805.31	
59769	KOEPPE, SUZANNE	8/18/2022	$146.35	REFUND UB OVERPAYMENT
59770	KRUMMEL, GALEN	8/18/2022	$170.65	REFUND UB OVERPAYMENT
59771	MYRA LAWAY	8/18/2022	$142.88	REIMBURSEMENT
59772	LOCHER BROS, INC	8/18/2022	$901.70	
59773	MARCO	8/18/2022	$382.64	
59774	MEDIACOM LLC	8/18/2022	$276.17	
59775	MIDWEST MACHINERY CO	8/18/2022	$158.44	
59776	MN VALLEY TESTING LAB	8/18/2022	$47.78	
59777	MUNSON LAKES NUTRITION	8/18/2022	$41.10	
59778	NELSON ELECTRIC MOTOR REP	8/18/2022	$225.00	
59779	ODP BUSINESS SOLUTIONS	8/18/2022	$17.99	
59780	PAUMEN COMPUTER SERVICES	8/18/2022	$820.00	
59781	PHILLIPS WINE & SPIRITS	8/18/2022	$2,070.89	
59782	SILVESTRI, MELISSA	8/18/2022	$305.72	REFUND UB OVERPAYMENT
59783	VINOCOPIA, INC	8/18/2022	$281.50	
59784	WATERVILLE FOOD & ICE	8/18/2022	$184.04	
59785	WOOD, PATRICK	8/18/2022	$183.00	REFUND UB OVERPAYMENT
59786	WRIGHT HENNEPIN ELECTRIC	8/18/2022	$1,034.00	
59787	HOWARD LAKE POSTMASTER	8/22/2022	$370.48	
59788	CHAPLIN AND SONS MASONRY	8/24/2022	$19,300.00	Repairs liquor store & park
59789	PMC GROCERIES-HL FOODS	8/24/2022	$55,000.00	Purchase equipment HL Foods
59790	BANYON DATA SYSTEMS INC	8/26/2022	$395.00	

59791	BELLBOY CORPORATION	8/26/2022	$2,859.56	
59792	BRAUN INTERTEC CORP.	8/26/2022	$8,975.00	
59793	BREAKTHRU BEVERAGE	8/26/2022	$1,116.85	
59794	CAPITOL BEVERAGE SALES	8/26/2022	$10,435.50	CREDIT
59795	CENTERPOINT ENERGY	8/26/2022	$217.81	
59796	CINTAS	8/26/2022	$128.16	
59797	COKATO MOTOR SALES, INC	8/26/2022	$70.95	
59798	CONTEGRITYGROUP	8/26/2022	$7,128.84	
59799	DAHLHEIMER BEVERAGE, LLC	8/26/2022	$1,197.77	
59800	EARTHLINK INC	8/26/2022	$13.95	
59801	EMERYS TRUCK & TRAILER REP	8/26/2022	$258.40	
59802	FURTHER	8/26/2022	$2.40	
59803	GREATER MN COMMUNICATION	8/26/2022	$95.00	
59804	JLG INVESTMENT PROPERTIES	8/26/2022	$107.06	REFUND OVERPMT UB ACCT
59805	JOE'S SPORT SHOP	8/26/2022	$1,304.68	
59806	JOHNSON BROTHERS LIQUOR C	8/26/2022	$797.97	
59807	MYRA LAWAY	8/26/2022	$23.00	REIMBURSEMENT
59808	LOCHER BROS, INC	8/26/2022	$551.35	
59809	MIDWEST MACHINERY CO	8/26/2022	$86.16	
59810	MINN DEPARTMENT OF HEALTH	8/26/2022	$1,793.00	
59811	536600-NCPERS GROUP LIFE IN	8/26/2022	$32.00	
59812	PHILLIPS WINE & SPIRITS	8/26/2022	$3,678.36	
59813	PIT STOP TIRE & AUTO	8/26/2022	$1,409.43	
59814	PLUNKETT'S PEST CONTROL	8/26/2022	$121.07	
59815	STREICHER'S	8/26/2022	$144.93	
59816	USA BLUEBOOK	8/26/2022	$267.90	
59817	VERIZON	8/26/2022	$62.90	
59818	VERIZON CONNECT NWF, INC	8/26/2022	$97.14	
59819	VIKING BEVERAGES.	8/26/2022	$289.00	
59820	VISA	8/26/2022	$1,950.28	
59821	WATERVILLE FOOD & ICE	8/26/2022	$107.49	
59822	ZIEGLER INC	8/26/2022	$68.80	
59823	DAHLHEIMER BEVERAGE, LLC	9/7/2022	$5,388.40	
59824	JOHNSON BROTHERS LIQUOR C	9/7/2022	$768.93	CREDIT
59825	LOCHER BROS, INC	9/7/2022	$1,334.95	
59826	PHILLIPS WINE & SPIRITS	9/7/2022	$282.24	
59827	PREMIUM WATERS, INC	9/7/2022	$102.18	
59828	SOUTHERN GLAZER WINE & SPI	9/7/2022	$2,099.42	
59829	VIKING BEVERAGES.	9/7/2022	$273.45	
59830	VINOCOPIA, INC	9/7/2022	$133.00	
59831	WATERVILLE FOOD & ICE	9/7/2022	$222.88	
59832	KEITH BOBROWSKE	9/7/2022	$65.00	Cell Allowance
59833	CARLSONSV CPAS & ADVISORS	9/7/2022	$21,100.00	2021 AUDIT SERVICES
59834	CENTERPOINT ENERGY	9/7/2022	$23.52	
59835	CENTURYLINK	9/7/2022	$635.79	
59836	CINTAS	9/7/2022	$266.67	
59837	CORE & MAIN	9/7/2022	$188.13	
59838	COURI, & RUPPE, P.L.L.P.	9/7/2022	$731.25	
59839	DAVID DROWN ASSOCIATES	9/7/2022	$3,000.00	
59840	EMPIRE PIPE SERVICES	9/7/2022	$0.00	
59841	GOOD NEIGHBOR DAYS	9/7/2022	$2,082.11	GOOD NEIGHBOR DAYS
59842	GREATER MN COMMUNICATION	9/7/2022	$95.00	FARMER'S MARKET SPONSOR SIGN
59843	NICK HAGGENMILLER	9/7/2022	$365.00	Cell Allowance
59844	HALVORSON LEGAL	9/7/2022	$2,676.00	
59845	HAWKINS, INC	9/7/2022	$1,408.27	

59846	HERALD JOURNAL PUBLISHING	9/7/2022	$885.72	HL COMMUNITY GUIDEBOOK
59847	JOE'S SPORT SHOP	9/7/2022	$1,712.81	
59848	MYRA LAWAY	9/7/2022	$65.00	Cell Allowance
59849	LEIGHTRONIX, INC	9/7/2022	$3,576.00	
59850	MADDEN GALANTER HANSEN	9/7/2022	$1,155.00	LABOR RELATIONS
59851	MARLOW WHITE	9/7/2022	$556.95	
59852	DEBRA MCALPINE	9/7/2022	$65.00	Car Allowance
59853	MEDIACOM LLC	9/7/2022	$206.90	
59854	JARED MERGES	9/7/2022	$65.00	Cell Allowance
59855	MIDWEST MACHINERY CO	9/7/2022	$429.15	
59856	MUMFORD SANITATION	9/7/2022	$11,587.74	RECYCLING
59857	NORTH FORK CUSTOM MEATS L	9/7/2022	$257.57	NNO HOTDOGS
59858	NORTHWEST ASSOC CONSULT	9/7/2022	$873.95	COMP PLAN
59859	JIM OTTENSTROER	9/7/2022	$65.00	Cell Allowance
59860	PLUNKETT'S PEST CONTROL	9/7/2022	$99.68	
59861	CLAYTON PRESTIDGE	9/7/2022	$65.00	Cell Allowance
59862	THE BROKEN BOLT	9/7/2022	$940.00	2021 CHEV TAHOE
59863	THEISEN, MEAGAN	9/7/2022	$215.00	Cell Allowance
59864	T-MOBILE	9/7/2022	$323.95	
59865	VAN IWAARDEN ASSOCIATES	9/7/2022	$1,700.00	2022 ACTUARIAL SERVICES
59866	WEX BANK	9/7/2022	$173.43	
59867	WRIGHT COUNTY FINANCE DEP	9/7/2022	$150.00	AUDIT VERIFICATION FORM
59868	JOHNSON BROTHERS LIQUOR C	9/9/2022	$81.75	
59869	ATC GROUP SERVICES LLC	9/9/2022	$2,626.88	
59870	BRAUN INTERTEC CORP.	9/9/2022	$10,584.00	
59871	CAPITOL BEVERAGE SALES	9/9/2022	$3,043.65	
59872	CINTAS	9/9/2022	$76.43	
59873	EMPIRE PIPE SERVICES	9/9/2022	$10,316.22	
59874	FINKEN WATER CENTERS	9/9/2022	$30.45	
59875	GOPHER STATE ONE-CALL, INC	9/9/2022	$86.30	
59876	MYRA LAWAY	9/9/2022	$54.38	MILEAGE
59877	LOCHER BROS, INC	9/9/2022	$2,603.80	
59878	MARCO TECHNOLOGIES LLC	9/9/2022	$461.40	
59879	METRO WEST INSPECTION SER	9/9/2022	$2,018.09	
59880	MIDWEST MACHINERY CO	9/9/2022	$133.00	
59881	MN PEIP	9/9/2022	$14,009.84	
59882	MN VALLEY TESTING LAB	9/9/2022	$31.49	
59883	MSB EXCAVATING & TILING	9/9/2022	$3,200.00	
59884	OFFICE OF THE SEC OF STATE	9/9/2022	$120.00	NOTARY-T REMER
59885	PLUNKETT'S PEST CONTROL	9/9/2022	$198.61	
59886	TK ELEVATOR	9/9/2022	$504.00	
59887	VISA	9/9/2022	$362.00	
59888	XCEL ENERGY	9/9/2022	$9,475.01	
59889	BELLBOY CORPORATION	9/15/2022	$287.57	
59890	BRASS FOUNDRY BREWING CO	9/15/2022	$175.42	
59891	BRAUN INTERTEC CORP.	9/15/2022	$14,651.00	
59892	C & L DISTRIBUTING	9/15/2022	$447.15	Beer
59893	CAPITOL BEVERAGE SALES	9/15/2022	$1,887.15	
59894	CINTAS	9/15/2022	$23.62	
59895	DAHLHEIMER BEVERAGE, LLC	9/15/2022	$7,375.20	
59896	TRACI DRAKE	9/15/2022	$232.50	Primary Election
59897	EMERYS TRUCK & TRAILER REP	9/15/2022	$5,467.83	
59898	EZ DOCK & LIFT LLC	9/15/2022	$890.08	
59899	FREDRIKSON, KARI & KEN	9/15/2022	$4,959.46	UB CREDIT REFUND
59900	FREY, RHONDA	9/15/2022	$135.00	PRIMARY ELECTION

59901	BARBARA GUENIGSMAN	9/15/2022	$135.00	PRIMARY ELECTION
59902	HEIMAN FIRE EQUIPMENT, INC	9/15/2022	$1,042.57	
59903	JOHNSON BROTHERS LIQUOR C	9/15/2022	$2,978.84	
59904	MYRA LAWAY	9/15/2022	$38.60	REIMBURSEMENT
59905	LOCHER BROS, INC	9/15/2022	$2,756.15	
59906	MARCO	9/15/2022	$382.64	
59907	MED COMPASS	9/15/2022	$2,110.00	
59908	MEDIACOM LLC	9/15/2022	$11.27	
59909	MID-MINNESOTA HOT MIX, INC	9/15/2022	$29,830.00	
59910	MN VALLEY TESTING LAB	9/15/2022	$47.78	
59911	MUNICIPAL EMERGENCY SERVI	9/15/2022	$336.90	
59912	NAPA AUTO PARTS COKATO	9/15/2022	$78.56	
59913	NORTHWEST ASSOC CONSULT	9/15/2022	$13,048.20	
59914	PHILLIPS WINE & SPIRITS	9/15/2022	$8,069.39	
59915	PINEAPPLE ENERGY	9/15/2022	$430.00	
59916	PLUNKETT'S PEST CONTROL	9/15/2022	$77.54	
59917	SCHMIDT, JEAN	9/15/2022	$135.00	Primary Election
59918	SOUTHERN GLAZER WINE & SPI	9/15/2022	$1,283.45	
59919	VERIZON CONNECT NWF, INC	9/15/2022	$97.14	
59920	VINOCOPIA, INC	9/15/2022	$70.00	
59921	WATERVILLE FOOD & ICE	9/15/2022	$105.64	
59922	WANDA WERNER	9/15/2022	$135.00	PRIMARY ELECTION
59923	WRIGHT COUNTY FINANCE &	9/15/2022	$17,956.96	Taxes due PID# 109-010-017010
59924	XCEL ENERGY	9/15/2022	$378.29	HL FOODS BLDG
502241e	CARGILL, ZACHARY C	8/26/2022	$1,211.91	
502242e	HAGGENMILLER, NICHOLAS A	8/26/2022	$3,224.59	
502243e	MERGES, JARED M	8/26/2022	$1,946.63	
502244e	THEISEN, MEAGAN	8/26/2022	$1,826.64	
502245e	OTTENSTROER, JAMES D	8/26/2022	$1,734.92	
502246e	PRESTIDGE, CLAYTON P	8/26/2022	$1,374.30	
502247e	SWENDSEN, JENNIFER	8/26/2022	$2,184.11	
502248e	DULLE, KAREN A.	8/26/2022	$414.28	
502249e	LAWAY, MYRA	8/26/2022	$1,799.03	
502250e	LINDER, EMILY	8/26/2022	$155.64	
502251e	MCALPINE, DEBRA-ANN	8/26/2022	$826.18	
502252e	OTTENSTROER, MACKENZIE R	8/26/2022	$118.13	
502253e	REMER, TANYA M	8/26/2022	$871.30	
502254e	VIRNACA, TASIA, R	8/26/2022	$121.08	
502255e	HAGLIN, SERENA P	8/26/2022	$339.47	
502256e	JOHNSON, JACOB D	8/26/2022	$1,747.89	
502257e	SZCZEPANIK, DARIUSZ J	8/26/2022	$1,925.02	
502258e	THOMPSON, DAVID G	8/26/2022	$2,126.10	
502259e	THOMPSON, KYLE	8/26/2022	$425.69	
502260e	CARGILL, ZACHARY C	9/9/2022	$538.69	
502261e	HAGGENMILLER, NICHOLAS A	9/9/2022	$3,224.59	
502262e	MERGES, JARED M	9/9/2022	$1,909.37	
502263e	THEISEN, MEAGAN	9/9/2022	$1,826.64	
502264e	OTTENSTROER, JAMES D	9/9/2022	$1,751.93	
502265e	PRESTIDGE, CLAYTON P	9/9/2022	$1,524.50	
502266e	SWENDSEN, JENNIFER	9/9/2022	$2,184.11	
502267e	BERG, TIMOTHY W	9/9/2022	$138.52	
502268e	BOBROWSKE, KEITH	9/9/2022	$69.26	
502269e	DALBEC, JOSHUA S	9/9/2022	$429.21	
502270e	KITTOCK, BRIAN	9/9/2022	$115.44	
502271e	KITTOCK, NICOLE D	9/9/2022	$267.05	

502272e	LOEBERTMANN, AMANDA G	9/9/2022	$277.05
502273e	LOEBERTMANN, CRAIG	9/9/2022	$115.44
502274e	PETERSON, DAVID T	9/9/2022	$161.61
502275e	YOKIEL, ANDREW J	9/9/2022	$92.35
502276e	DULLE, KAREN A.	9/9/2022	$367.01
502277e	LAWAY, MYRA	9/9/2022	$1,799.03
502278e	MCALPINE, DEBRA-ANN	9/9/2022	$1,167.56
502279e	OTTENSTROER, MACKENZIE R	9/9/2022	$135.85
502280e	REMER, TANYA M	9/9/2022	$936.31
502281e	VIRNACA, TASIA, R	9/9/2022	$180.67
502282e	HAGLIN, SERENA P	9/9/2022	$265.10
502283e	JOHNSON, JACOB D	9/9/2022	$1,747.89
502284e	PREUSSE, MITCHELL D	9/9/2022	$586.64
502285e	SZCZEPANIK, DARIUSZ J	9/9/2022	$1,925.02
502286e	THOMPSON, DAVID G	9/9/2022	$2,126.10
502287e	THOMPSON, KYLE	9/9/2022	$362.44
		Total Checks	$510,937.44

CITY OF HOWARD LAKE

*Check Summary Register©

Checks 08/15/22-9/16/22

	Name	Check Date	Check Amt	
1012 CAB - AMBULANCE				
1274e	CUSTOMERS-AMBULANCE	8/31/2022	$57.45	Gateway Fee
5885	ALLINA HEALTH EMS	8/15/2022	$200.00	
5886	BOUNDTREE MEDICAL	8/15/2022	$228.69	
5887	CENTRAL MCGOWAN, INC	8/15/2022	$59.08	
5888	CITY OF HOWARD LAKE	8/15/2022	$4,050.00	July payroll-ambulance
5889	JOE'S SPORT SHOP	8/15/2022	$268.99	
5890	ZOLL MEDICAL CORPORATION	8/15/2022	$511.64	
5891	CITY OF HOWARD LAKE	9/15/2022	$902.25	Crrt cash-wrong checking acct used
5892	ALLINA HEALTH EMS	9/15/2022	$600.00	
5893	BOUNDTREE MEDICAL	9/15/2022	$212.59	
5894	CENTRAL MCGOWAN, INC	9/15/2022	$202.19	
5895	CITY OF HOWARD LAKE	9/15/2022	$3,125.00	August 2022 Wages
5896	JOE'S SPORT SHOP	9/15/2022	$514.79	
5897	RIDGEVIEW MEDICAL CENTER	9/15/2022	$400.00	
		Total Checks	$11,332.67	

HOWARD LAKE CITY COUNCIL MEETING

September 19, 2022

AGENDA ITEM: **Consider Lease Termination with PCM Grocers**

SECTION: New Business

FROM: Nick Haggenmiller, City Administrator

BACKGROUND: In July 2022, Howard Lake Foods shuttered operations. The City has worked with the operator on various items related to the contractual exit of the business. The City and PMC Grocers had originally entered into a lease for the real estate in 2010 with an extension approved in 2015. The agreement expired in 2020, but the City and the operator agreed to continue on a sunset clause. Meaning, maintaining of same terms provided timely payments are made. In early 2022, the operator gave notice to an upcoming closure triggering exit activities.

The agreement is a simple acknowledgement that the terms have expired and all related obligations between parties is satisfied.

Clerical Note
The City Council directed staff to seek proposals for the future use of the site. Proposals are due at the end of September. At that time, next steps will be considered. Optimistically, there will be more than one submission which would lead to additional due diligence on behalf of the City and any proposed interested party of the site.

DECISION MAKING METRICS:

FINANCIAL: N/A

LEGAL: Title Work ordered on the property yielded the legal recommendation to draft/approve this termination agreement. The document was drafted by the city attorney.

STRATEGIC PLAN:

COUNCIL ACTION REQUESTED: Approve Lease Termination as presented.

ATTACHMENTS:
1. Lease Termination Agreement

TERMINATION OF LEASE

WHEREAS, The City of Howard Lake ("City") entered into a Lease Agreement ("2010 Lease") with Ohlerdan, Inc. ("Ohlerdan") on April 1, 2010 for the lease of a building located at 603 8th Avenue, Howard Lake, Minnesota ("Property"); and

WHEREAS, The City entered into an extension of the 2010 Lease with PCM Grocers ("PCM") on April 21, 2015 ("2015 Lease"), which lease extension expired on March 31, 2020; and

WHEREAS, the 2015 Lease contained a renewal option which PCM has not exercised and the City believes has expired; and

WHEREAS, the parties wish to confirm that both the 2010 Lease and the 2015 Lease have expired.

NOW, THEREFORE, PCM, Ohlerdan and the City agree as follows:

1. The 2010 Lease and the 2015 Lease and all options contained therein have expired.
2. The 2010 Lease and the 2015 Lease no longer encumber the Property and all obligations of the parties under such leases shall be deemed fully satisfied.

Dated: _______________, 2022

OHLERDAN, INC.

____
By: ____________________
Its: ____________________

PCM, GROCERS

____
By: ____________________
Its: ____________________

CITY OF HOWARD LAKE

____
Peter Zimmerman, Mayor

____
Nick Haggenmiller,
City Administrator/Clerk

HOWARD LAKE CITY COUNCIL MEETING

September 19, 2022

AGENDA ITEM: **Consider Approving Audit Engagement for FY2022-2025**

SECTION: Consent

FROM: Meagan Theisen, Assistant City Administrator

BACKGROUND: CarlsonSV LLP has been serving as the City of Howard Lake's since an RFP approval in 2020. They serve over 40 cities and townships in Minnesota and many who have similar circumstances to the City of Howard Lake. The audits over the last couple years have gone exceptionally smooth and the City is satisfied with the work performed by CarlsonSV.

The proposal for services provided for 2022 - $23,600, 2023 - $24,600, 2025 - $25,700.

These fees are based on the presumption that books and records are in good order and accounts are reconciled. Fees may be

---

DECISION MAKING METRICS: Staff has been satisfied with audit reporting over the last two years from CarlsonSV

FINANCIAL: The proposed services will be included in the yearly budgets.

LEGAL: N/A

COUNCIL ACTION REQUESTED: Approve contract with CarlsonSV LLP to perform the City's auditing services for 2022-2025.

ATTACHMENTS:

August 29, 2022

To Honorable Mayor and Members of the City Council and Management
City of Howard Lake
625 8th Avenue
Howard Lake, MN 55349

We are pleased to submit fee estimates for conducting financial statement audits for the City of Howard Lake for the years ended December 31, 2022, December 31, 2023, and December 31, 2024.

CarlsonSV LLP is a regional firm with approximately eighty full-time staff. Of this, seven are partners and approximately thirty are certified public accountants. Our firm conducts approximately two hundred audits annually. Included in those are audits of governmental, not-for-profit entities, and private firms. We work with over 40 cities and townships in Minnesota and several towns and villages in Wisconsin Many have circumstances similar to the City of Howard Lake. The audit would be performed mainly by staff out of our Fergus Falls and Golden Valley, Minnesota offices.

Our firm leverages technology in its approach to service your audit needs, resulting in ease of use from your perspective. We will provide you with portal access, which allows you to upload data we request from you ahead of the scheduled audit field work. This also allows you to access copies of your audit reports at any time. We will provide you a detailed listing of information to be provided to us electronically

Our fee estimate is based upon the presumption that all books and records are in good order and accounts are reconciled. Should problems of a bookkeeping nature be noted during the course of the audit, such items would be brought to the attention of management for corrective action to avoid additional time and charges to you. Generally, there will be no charge for assistance with routine accounting inquiries which arise during the year. We estimate our not to exceed fees, including out of pocket expenses, will be as follows:

SERVICES TO BE PROVIDED	**2022**	**2023**	**2024**
Financial statement audit	$23,600	$24,600	$25,700
Single audit, if applicable	$ 5,000	$ 5,800	$ 6,100

We hope our proposal will be favorably received. Please do not hesitate to call with questions.

Respectfully submitted,

Carlson SV LLP

Dean A. Birkeland, CPA, Principal

Pinning Ceremony
HLPD Officer
Zachary Cargill

HOWARD LAKE CITY COUNCIL MEETING

September 19, 2022

AGENDA ITEM: **Consider Resolution 22-19 Authorizing the Insurance of Debt for the Library Project**

SECTION: New Business

FROM: Nick Haggenmiller, City Administrator

BACKGROUND: Bids were sought for the library project with a deadline for sealed bids to be submitted of August 4, 2022. In all, 23 bid categories were sought. While there were a total of 71 bids received, there were four bid categories that failed to solicit any sort of response. There were an additional 12 bid categories that received bids over the architect and project manager's budget. In full, based on bids received and extrapolation of previous estimates, the project is approximately $1.1Million, or 20% over initial estimate.

Following the formal rejection of bids in August, the project team has been working on various follow up activities. Specifically, the project team is running two tracks. The first is being lead by the project manager and architect who are considering design modifications and value engineering to identify overall project savings. The second is project financing led by the city administrator.

Project Financing

At this time, it is likely premature to propose revised project budgets. However, staff has already begun researching additional and alternative financing mechanisms to support the project.

Minnesota Department of Education

- No additional funds available.

New Grant Sources

- The original financing schedule did not include $50,000 from the TMobile grant.
- We have identified several new grant sources that we are eligible for. Applications and related submittals will be made in the coming weeks.

General Fund

- The initial funding proposed for the project includes $250,000 of general fund reserves into the project. This is an intentional figure as it accounts for the design development of the project and the city has been incurring and paying these expenses as they are received. With the proposed recommendation of bidding in early FY2023, it is reasonable to suggest additional general funds into the project.

Fundraising

- To date, there has not been any deliberate effort to solicit community fundraising. Staff is currently working on proposed fundraising models that will optimistically roll out in the next several months.

USDA [Current Council Action]

- USDA is the primary financer for this project. After discussing bid results and options with our USDA representative and financial advisor, we have formally requested (and received) approval for a supplemental note from USDA. With this approval, we have received a waiver for Build America, Buy America (BABA).

- The supplemental loan would be a second, additional loan technically. It would come with similar terms of the primary note. USDA locks in funds per project/per amount quarterly, therefore, we cannot add to the original note. Despite not having the final project costs or bids received, given the rapid increases in interest rates, we were advised to seek approval to lock in rates.

- General Terms and Conditions
  - $925,000 note
  - 3.2% interest [Original note is locked at 2.12%]
  - Anticipated debt service of $41,000 annually for a total of $174,000 annual debt service payments.

- It is NOT the intention to expense the full supplemental note, unconditionally. Rather, the amount was set in hopes of giving the City the flexibility if the council elects to do so. Moreover, the amount requested showed a balanced sources/uses BEFORE any value engineering or project modifications which is a requirement of USDA underwriting.

- It is the intention of the city to continue to explore value engineering options and seek additional outside funding sources.

HOWARD LAKE LIBRARY		
USES	**LOC 3.2.22**	**8.22.22**
Construction	$ 3,079,359	$ 4,214,601
Architectural Fees	$ 735,813	$ 735,813
Other Costs	$ 364,569	$ 364,569
Interim Construction Interest	$ 60,000	$ 60,000
Project Contingency	$ 322,259	$ 322,259
TOTALS	**$ 4,562,000**	**$ 5,697,242**
SOURCES	**LOC 3.2.22**	**8.22.22**
USDA Community Facilities Loan	$ 3,582,000	$ 3,582,000
USDA Community Facilities Supplemental	-	$ 924,771
Applicant Contribution	$ 250,898	$ 461,369
MN Department of Education Grant	$ 729,102	$ 729,102
TOTALS	**$ 4,562,000**	**$ 5,697,242**

Additional Public Hearing Requirements

- Public Hearing Notification: Published September 9, 2022 – Herald Journal
  - Posted at Howard Lake City Hall
- Service Area
  - Cities of Howard Lake and Waverly, Victor, Middleville Townships
- Alternatives
  - Renovate existing library
    - Deemed not feasible per council action 2021.
  - Do nothing

DECISION MAKING METRICS:

FINANCIAL: Up to $925,000 in a supplemental note from USDA.

LEGAL: The City council is obliged to hold a public hearing

STRATEGIC PLAN:

- Deliver high quality, reliable public services.
- Enhance opportunities for lifelong learning through support of the library.

COUNCIL ACTION REQUESTED: Adopt Resolution 22-19 authorizing incurrence of debt for the library.

ATTACHMENTS:

1. Revised Letter of Conditions from USDA
2. Resolution

United States Department of Agriculture

August 30, 2022

City of Howard Lake Economic Development Authority
Nick Haggenmiller, City Administrator, Howard Lake
625 8th Avenue
Howard Lake, MN 55349

Re: **Amendment to Letter of Conditions Dated 1/25/2022 for Subsequent Loan**

Dear **Mr. Haggenmiller**:

This letter establishes the conditions, which must be understood and agreed to by you and your organization before further consideration may be given to your Community Facility application. The loan will be administered on behalf of the Rural Housing Service (RHS) by the State and Area staff of USDA, Rural Development. Any changes in project cost, source of funds, scope of services or any other significant changes **(this includes significant changes in the Borrower's financial condition, operation, organizational structure or executive leadership)** in the project or applicant must be reported to and approved by USDA, Rural Development Community Facility Program personnel (referred to as RD in the balance of this letter). Approval will be by written amendment to this letter. **Any changes not approved by RD may be cause for discontinuing processing of the application.**

This letter is not to be considered as loan or grant approval, or as representation of the availability of funds.

All conditions set forth up through the Bidding Stage must be met within **6 months** of the date of this letter. If you have not met these conditions, the Agency reserves the right to discontinue the processing of your application.

If you agree to meet the conditions set forth in this letter and desire further consideration be given to your application, please complete and return the following forms within **3** days:

Form RD 1942-46, "Letter of Intent to Meet Conditions"
Form RD 1940-1, "Request for Obligation of Funds"

Your loan will be considered approved and funds will be reserved on the date RD signs and returns, Form RD 1940-1 "Request for Obligation of Funds".

Extra copies of this letter are being provided for use by your architect, attorney, bond counsel and accountant. All parties may access information and regulations referenced in the letter at our website located at: http://www.rurdev.usda.gov/rd_instructions.html

Guaranteed Loans: 3575-A
Direct Loans: 1942-A
Grants: 3570-B

Further processing of your application is to be done under the following conditions:

1. **Total Project Cost** – Total costs must not exceed $**5,697,242** for the proposed **Library** project. Funding from all sources has been budgeted for the estimated expenditures as follows:

Project Costs:	**Total Budgeted:**
Construction	$4,212,601
Architectural Fees	735,813
Other Costs	364,569
Interim Construction Interest	60,000
Project Contingency	322,259
TOTALS	**$5,697,242**

Your funding needs will be reassessed if there is a significant reduction in project costs after bids are received. Obligated loan or grant funds not needed to complete the proposed project will be deobligated. Any reduction will be applied to grant funds first. An "Amended Letter of Conditions" will be issued for any revised project budget.

2. **Project Funds** - Project funding is planned from the following sources:

Project Funding Source	**Funding Amount:**
USDA Community Facility Loan	$3,582,000
USDA Cost Overrun CF Loan	925,000
Applicant Contribution	461,140
MN Dept of Education Library Grant	729,102
Total Project Funding (All Sources):	**$5,697,242**

The applicant contribution and funding from other sources shall be considered as the first funds expended in the project unless otherwise approved by RD.

An agreement should be reached with all funding sources on how funds are to be disbursed before the start of construction.

Any changes in funding sources following obligation of CF funds must be reported to the processing official. Prior to advertisement for construction bids, you must provide evidence of applicant contributions and of approval on the other funding sources. This evidence should include a copy of the award letter and any agreements or contracts.

3. **"Loan Resolution"** – Form RD 1942-47, Loan Resolution must be properly executed for both the original loan and the cost overrun loan.

4. **Repayment Schedule** – (Secured with Bonds) - The loan will be scheduled for repayment over a period of **40** years. The first payment due will be one year from the date of closing. Thereafter, equally amortized payments of principal plus interest will be due on the anniversary date of closing. For planning purposes use a **2.1250** % interest rate, which provides for an annual payment of $**133,860** for the original loan of $3,582,000. For the subsequent cost overrun loan of **$925,000** use a **3.250%** interest rate which provides for an annual payment of **$41,653.00**. The interest rate will be the lower of the rate in effect at the time of loan approval or the time of loan closing, whichever is less, unless you choose otherwise. Should the interest rate be reduced, the payment will be recalculated to the lower amount.

If the conditions set forth in the original letter and this letter are not met within 180 days from the date of this letter, RD reserves the right to discontinue processing the application. In the event the application has not advanced to the point of bidding within 180 days and it is determined the applicant still wishes to proceed, it may be necessary to review the conditions outlined in this letter. If during that review, it is determined the conditions outlined are no longer adequate, Rural Development reserves the right to require that the letter of conditions be revised or replaced.

We believe the information in this letter clearly sets forth the conditions which must be complied with; however, this letter does not relieve you from meeting the requirements of RD Instruction. If you have any questions, please do not hesitate to contact me.

Sincerely,

Doug Grindberg
Area Specialist

CC: State Office, USDA Rural Development, Architect, Bond Counsel, City Attorney & Accountant

Close Save Submit

Position 5

USDA
Form RD 1942-47
(Rev. 12-97)

LOAN RESOLUTION 22-17
(Public Bodies)

FORM APPROVED
OMB NO. 0575-0015

A RESOLUTION OF THE City of Howard Lake EDA

OF THE City of Howard Lake

AUTHORIZING AND PROVIDING FOR THE INCURRENCE OF INDEBTEDNESS FOR THE PURPOSE OF PROVIDING A PORTION OF THE COST OF ACQUIRING, CONSTRUCTING, ENLARGING, IMPROVING, AND/OR EXTENDING ITS

LIBRARY AND COMMUNITY ROOM

FACILITY TO SERVE AN AREA LAWFULLY WITHIN ITS JURISDICTION TO SERVE.

WHEREAS, it is necessary for the City of Howard Lake EDA
(Public Body)

(herein after called Association) to raise a portion of the cost of such undertaking by issuance of its bonds in the principal amount of

$925,000

pursuant to the provisions of MINNESOTA STATUTE 469.103 ; and

WHEREAS, the Association intends to obtain assistance from the Rural Housing Service, Rural Business - Cooperative Service, Rural Utilities Service, or their successor Agencies with the United States Department of Agriculture, (herein called the Government) acting under the provisions of the Consolidated Farm and Rural Development Act (7 U.S.C. 1921 et seq.) in the planning, financing, and supervision of such undertaking and the purchasing of bonds lawfully issued, in the event that no other acceptable purchaser for such bonds is found by the Association:

NOW THEREFORE in consideration of the premises the Association hereby resolves:

1. To have prepared on its behalf and to adopt an ordinance or resolution for the issuance of its bonds containing such items and in such forms as are required by State statutes and as are agreeable and acceptable to the Government.
2. To refinance the unpaid balance, in whole or in part, of its bonds upon the request of the Government if at any time it shall appear to the Government that the Association is able to refinance its bonds by obtaining a loan for such purposes from responsible cooperative or private sources at reasonable rates and terms for loans for similar purposes and periods of time as required by section 333(c) of said Consolidated Farm and Rural Development Act (7 U. S. C. 1983 (c)).
3. To provide for, execute, and comply with Form RD 400-4, "Assurance Agreement," and Form RD 400-1, "Equal Opportunity Agreement," including an "Equal Opportunity Clause," which clause is to be incorporated in, or attached as a rider to, each construction contract and subcontract involving in excess of $ 10,000.
4. To indemnify the Government for any payments made or losses suffered by the Government on behalf of the Association. Such indemnification shall be payable from the same source of funds pledged to pay the bonds or any other legal permissible source.
5. That upon default in the payments of any principal and accrued interest on the bonds or in the performance of any covenant or agreement contained herein or in the instruments incident to making or insuring the loan, the Government at its option may (a) declare the entire principal amount then outstanding and accrued interest immediately due and payable, (b) for the account of the Association (payable from the source of funds pledged to pay the bonds or any other legally permissible source), incur and pay reasonable expenses for repair, maintenance, and operation of the facility and such other reasonable expenses as may be necessary to cure the cause of default, and/or (c) take possession of the facility, repair, maintain, and operate or rent it. Default under the provisions of this resolution or any instrument incident to the making or insuring of the loan may be construed by the Government to constitute default under any other instrument held by the Government and executed or assumed by the Association, and default under any such instrument may be construed by the Government to constitute default hereunder.
6. Not to sell, transfer, lease, or otherwise encumber the facility or any portion thereof, or interest therein, or permit others to do so without the prior written consent of the Government.
7. Not to defease the bonds, or to borrow money, enter into any contract or agreement, or otherwise incur any liabilities for any purpose in connection with the facility (exclusive of normal maintenance) without the prior written consent of the Government if such undertaking would involve the source of funds pledged to pay the bonds.
8. To place the proceeds of the bonds on deposit in an account and in a manner approved by the Government. Funds may be deposited in institutions insured by the State or Federal Government or invested in readily marketable securities backed by the full faith and credit of the United States. Any income from these accounts will be considered as revenues of the system.
9. To comply with all applicable State and Federal laws and regulations and to continually operate and maintain the facility in good condition.
10. To provide for the receipt of adequate revenues to meet the requirements of debt service, operation and maintenance, and the establishment of adequate reserves. Revenue accumulated over and above that needed to pay operating and maintenance, debt service and reserves may only be retained or used to make prepayments on the loan. Revenue cannot be used to pay any expenses which are not directly incurred for the facility financed by the Government. No free service or use of the facility will be permitted.

Close Save Submit

11. To acquire and maintain such insurance and fidelity bond coverage as may be required by the Government.
12. To establish and maintain such books and records relating to the operation of the facility and its financial affairs and to provide for required audit thereof as required by the Government, to provide the Government a copy of each such audit without its request, and to forward to the Government such additional information and reports as it may from time to time require.
13. To provide the Government at all reasonable times access to all books and records relating to the facility and access to the property of the system so that the Government may ascertain that the Association is complying with the provisions hereof and of the instruments incident to the making or insuring of the loan.
14. That if the Government requires that a reserve account be established and maintained, disbursements from that account may be used when necessary for payments due on the bond if sufficient funds are not otherwise available. With the prior written approval of the Government, funds may be withdrawn for:

    (a) Paying the cost of repairing or replacing any damage to the facility caused by catastrophe.
    (b) Repairing or replacing short-lived assets.
    (c) Making extensions or improvements to the facility.

    Any time funds are disbursed from the reserve account, additional deposits will be required until the reserve account has reached the required funded level.
15. To provide adequate service to all persons within the service area who can feasibly and legally be served and to obtain the Government's concurrence prior to refusing new or adequate services to such persons. Upon failure to provide services which are feasible and legal, such person shall have a direct right of action against the Association or public body.
16. To comply with the measures identified in the Government's environmental impact analysis for this facility for the purpose of avoiding or reducing the adverse environmental impacts of the facility's construction or operation.
17. To accept a grant in an amount not to exceed $ ______________________

    under the terms offered by the Government; that the ______________________

    and ______________ of the Association are hereby authorized and empowered to take all action necessary or appropriate in the execution of all written instruments as may be required in regard to or as evidence of such grant; and to operate the facility under the terms offered in said grant agreement(s).

The provisions hereof and the provisions of all instruments incident to the making or the insuring of the loan, unless otherwise specifically provided by the terms of such instrument, shall be binding upon the Association as long as the bonds are held or insured by the Government or assignee. The provisions of sections 6 through 17 hereof may be provided for in more specific detail in the bond resolution or ordinance; to the extent that the provisions contained in such bond resolution or ordinance should be found to be inconsistent with the provisions hereof, these provisions shall be construed as controlling between the Association and the Government or assignee

The vote was: Yeas __________ Nays __________ Absent __________ .

IN WITNESS WHEREOF, the CITY OF HOWARD LAKE EDA of the CITY OF HOWARD LAKE has duly adopted this resolution and caused it to be executed by the officers below in duplicate on this 19TH day of SEPTEMBER , 2022 .

(SEAL)

____

By PETE ZIMMERMAN

Title PRESIDENT, EDA

Attest:

____

EXECUTIVE DIRECTOR, EDA

Title

CERTIFICATION TO BE EXECUTED AT LOAN CLOSING

I, the undersigned, as ______________________________ of the ______________________________ hereby certify that the ______________________________ of such Association is composed of ______________ members, of whom ______________, constituting a quorum, were present at a meeting thereof duly called and held on the ______________ day of ______________ , ______; and that the foregoing resolution was adopted at such meeting by the vote shown above. I further certify that as of ______________ , the date of closing of the loan from the Government, said resolution remains in effect and has not been rescinded or amended in any way.

Dated, this ______________ day of ______________ , ______ .

____

Title ______________________________

HOWARD LAKE CITY COUNCIL MEETING

September 19, 2022

AGENDA ITEM: **Consider Approving the Classification & Compensation**

SECTION: New Business

FROM: Nick Haggenmiller, City Administrator

BACKGROUND: The City commissioned an updated compensation and classification study with David Drown & Associates in February.

Job Description
Full time employees were given questionnaires and verified their current job description was accurate per duties and responsibilities listed. While some of the individual duties shifted some, none were substantive enough to merit reclassification.

Compensation
Once the job descriptions were updated, DDA completed a market and wage analysis of benchmark communities to determine how our total compensation compares with the market. As explained in the report, a few of our positions have fallen behind the market due to an outdated pay structure and outdate wage ranges.

- The market study determined that 6 of 10 full time positions were paid between 5-13% under market either at hire or max of their pay scale.
- Part Time and/or entry level positions have seen the largest rate of wage growth over the last year and are even further below our market communities.

Pay Structure
The City currently has a 10-step, 12 grade pay system. Proposed with this study is to transition to an 8-step, 12 grade pay system. Doing so, permits the employee to accelerate towards the top of the scale faster, pending favorable performance reviews. This helps control expenses now organization wide, but generally favors longevity and positive performance within the organization.

<u>Part Time Wages</u>
Part-Time Wages were not specifically called out in the compensation study. Staff recommends placing part time employees on the scale in a manner consistent with our current practices. Doing so would bring the following recommendations:

- Police $25.79/hr
- Finance Assistant $25.79/hr
- Liquor $13.74/hr [proposed not to be changed at this time]

Implementation
The overall study calls for about a 9% pay increase to our currently adopted pay scale. However, the implementation of that will be split up in three phases:

1. Give employees their scheduled step increases effective July 1, 2022.
2. Adoption of the proposed grade/step scale with a built-in 3% COLA effective January 1, 2023.
3. Remainder of the increase upon employment anniversary date/performance evaluations.

In review of our comp study market cities as well as throughout Wright County, wage increases ranging from 6-10% appear typical, nearly all citing inflation and recruitment/retention issues.

Exceptions
Due to a pending unionization petition within the public works department, a status-quo order has been issued related to pay modifications, changes in classification for all public works employees.

DECISION MAKING METRICS:

FINANCIAL: If approved, the following impacts will have the following implementation cost, organization wide:

- $12,000 general fund
- $5,000 enterprise funds
- $2,500 liquor

LEGAL: The proposed recommendations have been drafted by David Drown & Associates and deemed appropriate and will satisfy future pay equity reports.

STRATEGIC PLAN: Attract and retain quality public servants.

COUNCIL ACTION REQUESTED: Approve Class & Compensation Scale and Implementation Plan

ATTACHMENTS:

1. David Drown & Associates Information

CITY OF HOWARD LAKE, MINNESOTA
INCORPORATED 1878

Classification and Compensation Study

DDA
Human Resources, Inc.
a David Drown Associates Company

Agenda

- Who We Are
- Project Plan/Goals
- Findings and Analysis
- Structure Example

David Drown Associates

Nearly 20 years of experience working with cities and counties in Minnesota

With staff having practical experience in the public sector, we understand local government

We have worked with over 450 government clients

We base our business on our clients' needs. We expanded to include HR to assist our clients

Dr. Tessia Melvin

Leads Practice Area

Worked 15 years in City and County government

Former City Administrator

Received Doctorate in Public Administration

Kelly Jones

Project Coordination and Talent Management experience

Experienced technical analyst and compensation consultant

Bachelor of Arts degree in Psychology and his Master of Science degree in Industrial and Organizational Psychology

Ongoing Maintenance

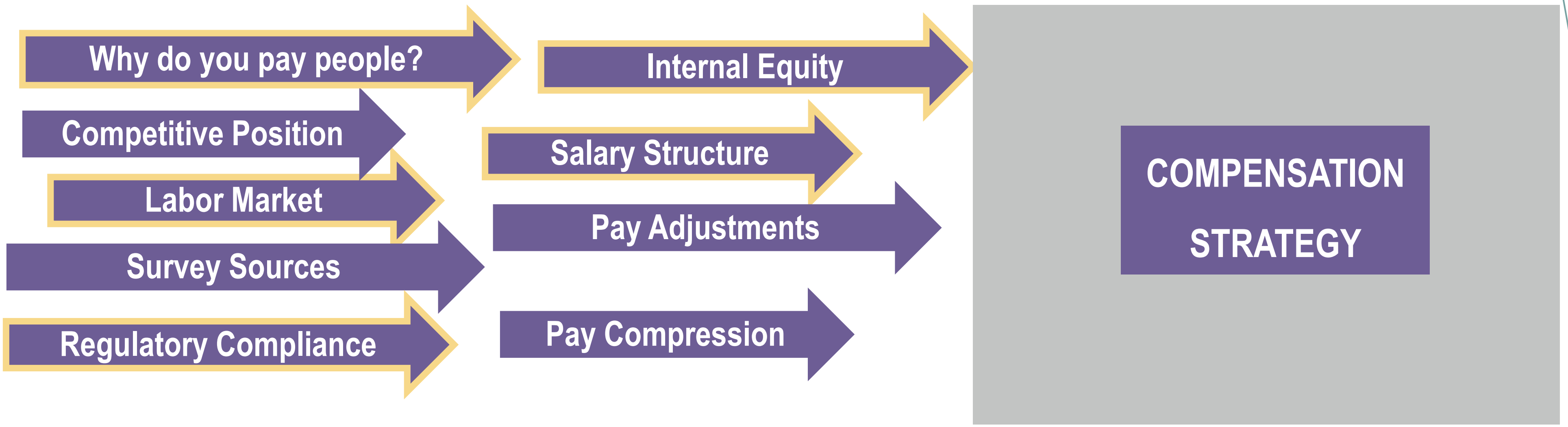
- 2022 $3,000; 2023: $4,000; 2024: $4,000
- Market Analysis
- Review of job descriptions
- Pay Equity reporting
- FLSA reporting
- Human Resources assistance as needed
- Enter LMC Salary information

Current Pay Grid

- 12 grades
- 10 steps
- Howard Lake Wage Grid Spread 35%

Pay Philosophy

- To achieve their goals Howard Lake will consider the following factors when designing a Pay Philosophy:



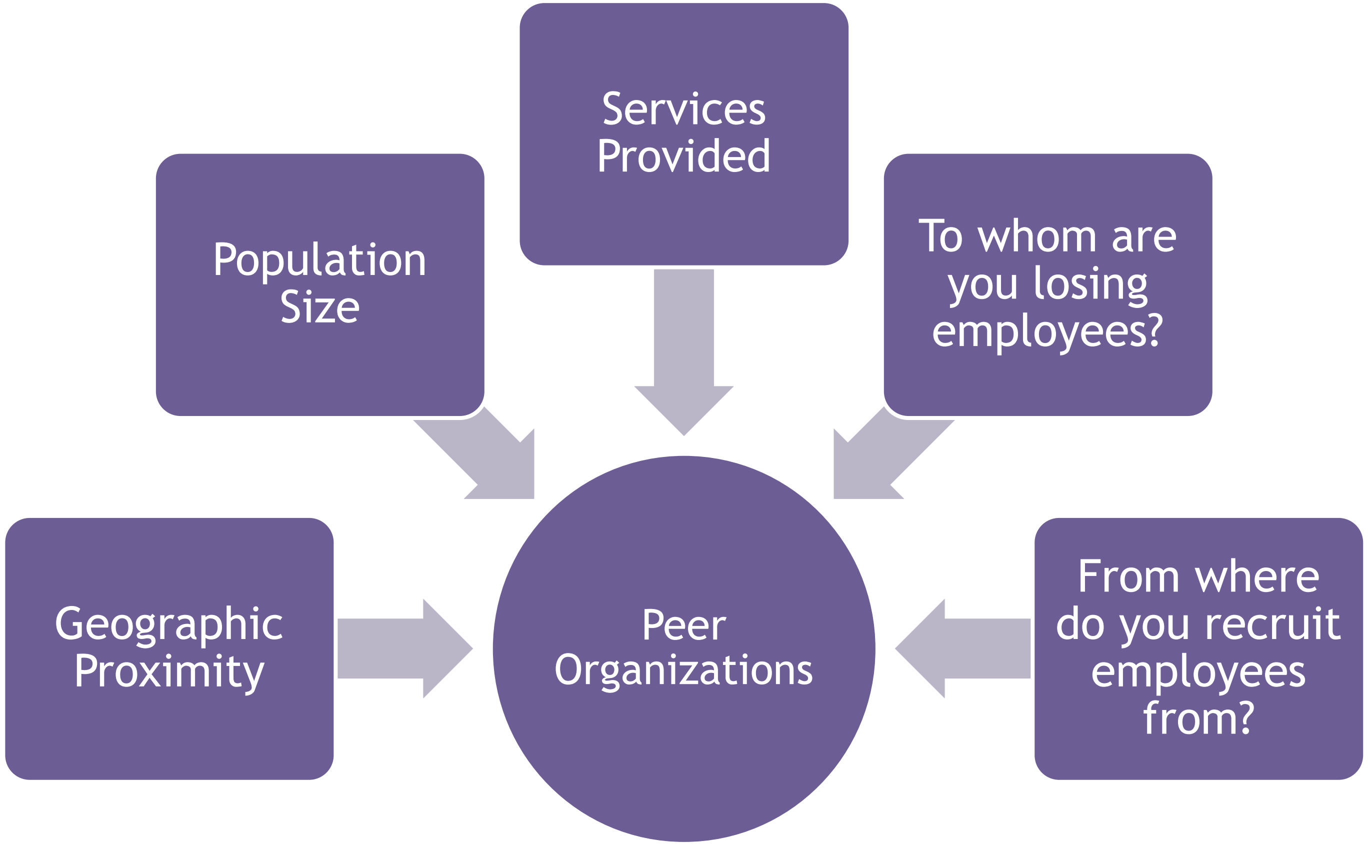
- Where does the City want to pay compared to the market? Some places want their pay to be right at market (usually the median or 50th percentile of the market, while others want to be a bit above or a bit below.

Factors that influence the market

- Retail entry level positions are paying $20+
- Labor shortage
- Increased turnover rates in public sector
- Other entities are doing compensation studies

Market Analysis

- DDA has partnered with the City to select a group of 16 cities with whom Howard Lake competes for talent. Here are some factors that were considered when selecting this group:



Market Data

- DDA gathered data from the following Organizations

Annadale	Montrose
Buffalo	Norwood Young America
Cokato	Orono
Dassel	Watertown
Delano	Waverly
Litchfield	Wayzata
Maple Lake	Winsted
Maple Plain	Le Sueur

- Same market cities as 2018.
- Market Cities are a combination of cities of similar size/organizational structure.
- Market Cities also include likely cities we will recruit and/or lose employees to in transitions.

Findings and Analysis

Findings

- Entry level retail job wages have increased significantly
- Three positions have minimum rates less than 13% under market
- Three positions have maximum rates more than 5% under market

Market Comparison (PROPOSED)

- When DDA compares the market data collected, we find that the City using the new structure, on the aggregate is:

	New Min of Structure compared w Benchmark Min	New Max of Structure compared w Benchmark Max
All Positions	4% higher	12% higher

- Percentages are misleading. When the study results initially came out (June) the same results would have yielded larger percentages. This suggests many organizations have and will continue to adjust their scales which would reduce these percentages further.
- Moves to 8 steps, City currently has 10 steps
- 3.5% between steps

Job Title	Grade	Howard Lake MI	Howard Lake MA	Bench MIN	Bench MAX	NEW MIN	NEW MA	*OLD Min % of Bench Min*	*OLD Max % of Bench Max*	*NEW % of Bench MIN*	*NEW % of Bench Max*
Public Works I	4	$21.64	$29.20	$22.36	$29.05	$25.79	$35.09	*97%*	*101%*	*115%*	*121%*
Accountant/Treasurer	5	$24.01	$32.42	$24.99	$31.82	$28.62	$38.95	*96%*	*102%*	*115%*	*122%*
Liquor Store Manager	6	$26.62	$35.93	$30.98	$38.60	$31.48	$42.85	*86%*	*93%*	*102%*	*111%*
Public Works II	6	$26.62	$35.93	$31.01	$38.30	$31.48	$42.85	*86%*	*94%*	*102%*	*112%*
Police Officer	7	$29.51	$39.83	$28.04	$36.53	$32.74	$44.56	*105%*	*109%*	*117%*	*122%*
Public Works Lead	8	$32.16	$43.42	$32.80	$42.87	$35.69	$48.57	*98%*	*101%*	*109%*	*113%*
Finance Coordinator	9			$38.49	$46.76	$38.90	$52.94			*101%*	*113%*
Assistant City Administrator	9	$35.05	$47.32	$36.95	$46.54	$38.90	$52.94	*95%*	*102%*	*105%*	*114%*
Police Sergeant	8	$32.16	$43.42	$37.01	$46.62	$35.69	$48.57	*87%*	*93%*	*96%*	*104%*
Chief of Police	10	$38.21	$51.59	$37.68	$47.75	$41.24	$56.12	*101%*	*108%*	*109%*	*118%*
City Administrator/Clerk	12	$43.75	$59.06	$45.55	$57.55	$48.54	$66.06	*96%*	*103%*	*107%*	*115%*
								95%	**101%**	**107%**	**115%**

Current Grade Step Scale (2018)

City of Howard Lake 10 Step Pay Structure - 2022

Point Min	Point Max	Grade | Step	1	2	3	4	5	6	7	8	9	10
0	*150*	*1a*	$ 11.53	$ 11.97	$ 12.42	$ 12.86	$ 13.31	$ 13.76	$ 14.21	$ 14.66	$ 15.10	$ 15.55
0	150	1	$ 15.54	$ 16.14	$ 16.75	$ 17.35	$ 17.96	$ 18.56	$ 19.16	$ 19.77	$ 20.37	$ 20.98
151	171	2	$ 17.56	$ 18.24	$ 18.92	$ 19.61	$ 20.29	$ 20.97	$ 21.66	$ 22.34	$ 23.02	$ 23.70
172	182	3	$ 19.49	$ 20.24	$ 21.00	$ 21.76	$ 22.53	$ 23.28	$ 24.04	$ 24.80	$ 25.56	$ 26.31
183	203	4	$ 21.64	$ 22.47	$ 23.32	$ 24.15	$ 25.00	$ 25.84	$ 26.68	$ 27.52	$ 28.37	$ 29.20
204	*234*	*5a*	$ 21.64	$ 22.47	$ 23.32	$ 24.15	$ 25.00	$ 25.84	$ 26.68	$ 27.52	$ 28.37	$ 29.20
204	234	5	$ 24.01	$ 24.95	$ 25.88	$ 26.81	$ 27.74	$ 28.69	$ 29.62	$ 30.55	$ 31.48	$ 32.42
235	275	6	$ 26.62	$ 27.66	$ 28.69	$ 29.73	$ 30.76	$ 31.79	$ 32.83	$ 33.86	$ 34.90	$ 35.93
276	304	7	$ 29.51	$ 30.66	$ 31.81	$ 32.95	$ 34.10	$ 35.25	$ 36.39	$ 37.54	$ 38.69	$ 39.83
305	347	8	$ 32.16	$ 33.41	$ 34.67	$ 35.91	$ 37.16	$ 38.42	$ 39.67	$ 40.91	$ 42.17	$ 43.42
348	418	9	$ 35.05	$ 36.42	$ 37.79	$ 39.15	$ 40.51	$ 41.88	$ 43.24	$ 44.60	$ 45.96	$ 47.32
419	469	10	$ 38.21	$ 39.70	$ 41.18	$ 42.67	$ 44.16	$ 45.64	$ 47.13	$ 48.62	$ 50.10	$ 51.59
470	520	11	$ 40.88	$ 42.48	$ 44.06	$ 45.66	$ 47.25	$ 48.83	$ 50.43	$ 52.02	$ 53.61	$ 55.20
521	590	12	$ 43.75	$ 45.45	$ 47.15	$ 48.85	$ 50.56	$ 52.25	$ 53.96	$ 55.66	$ 57.36	$ 59.06

Proposed 2022 Pay Grid 8 steps

	Steps							
		4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Grade	**1**	2	3	4	5	6	7	8
1	**$18.40**	$19.23	$20.09	$21.00	$21.94	$22.93	$23.96	$25.04
2	**$20.98**	$21.92	$22.91	$23.94	$25.01	$26.14	$27.32	$28.55
3	**$23.34**	$24.39	$25.48	$26.63	$27.83	$29.08	$30.39	$31.76
4	**$25.79**	$26.95	$28.16	$29.43	$30.75	$32.13	$33.58	$35.09
5	**$28.62**	$29.91	$31.26	$32.66	$34.13	$35.67	$37.27	$38.95
6	**$31.48**	$32.90	$34.38	$35.93	$37.55	$39.24	$41.00	$42.85
7	**$32.74**	$34.22	$35.76	$37.37	$39.05	$40.81	$42.64	$44.56
8	**$35.69**	$37.30	$38.98	$40.73	$42.56	$44.48	$46.48	$48.57
9	**$38.90**	$40.65	$42.48	$44.40	$46.39	$48.48	$50.66	$52.94
10	**$41.24**	$43.09	$45.03	$47.06	$49.18	$51.39	$53.70	$56.12
11	**$44.95**	$46.97	$49.09	$51.29	$53.60	$56.01	$58.54	$61.17
12	**$48.54**	$50.73	$53.01	$55.40	$57.89	$60.50	$63.22	$66.06

Implementation Plan

July 1, 2022

- Pay any steps that have not been earned
- Move employees into their final step increase in the old system July 1 (2022 cost of $7,498.40 BUDGETED COSTS)
- Move all employees into the system near the closest step to their current wage
- Move employees into new grid on July 1, closest to their current wage (2022 cost of $18,480.48
  - Enterprise Funds: $4,637.05
  - Liquor $2,176.72
  - General $11,666.71

2023 Costs

  - January 1 COLA (3%)
  - Anniversary Steps

DDA
Human Resources, Inc.
a David Drown Associates Company

- Tessia Melvin
- 612-920-3320 x103
- Tessia@daviddrown.com

Thank You

HOWARD LAKE CITY COUNCIL MEETING

SEPTEMBER 19, 2022

AGENDA ITEM: **Consider Resolution Approving Preliminary Levy for 2023**

SECTION: New Business

FROM: Nick Haggenmiller, City Administrator

BACKGROUND: The City Council must adopt a preliminary levy and submit to Wright County by September 30, 2022. The preliminary levy is used to establish Truth in Taxation notices for property taxes payable in 2023. The preliminary levy may remain the same or lower at the time the council adopts the final levy and final budget on December 5, 2022.

Tax Capacity Growth
Estimates suggest a total tax capacity growth of about 20% from Pay2022 to Pay2023 for a total estimated tax capacity of $2,235,253. The majority of this increase is due to dramatic increases to valuation of residential properties. During council budget work sessions, direction from council was to capture the tax revenue from new development only in order to REDUCE the overall city tax rate. New tax revenue is estimated at $60,000 or about half of the total proposed levy increase.

Debt Service
Debt service is mostly static year over year. However, there is a small reduction in 2023 Budget of about $28,000 in debt service due to changes annually in debt service payments.

CERTIFIED LEVY		
2021 GF LEVY	$	1,082,292.00
2021 DEBT SERVICE LEVY	$	156,684.00
2021 TOTAL	**$**	**1,238,976.00**
2022 GF LEVY	$	1,223,338.00
2022 DEBT SERVICE LEVY	$	126,662.00
2022 TOTAL	**$**	**1,350,000.00**
PERENTAGE CHANGE		*9.00%*

Levy Snapshot
The proposed general fund levy is $1,223,338 with a proposed debt service levy of $126,662. This marks a 9% increase year-over-year.

Due to tight time constraints, staff estimated on the high end when drafting the budget. Therefore, the stated intention of upcoming budget discussions and decisions will be to lower the levy prior to final adoption on December 5, 2022.

Year	Tax Capacity	Levy	Tax Rate
2015	$ 1,046,394	$ 749,103	0.72
2016	$ 1,076,784	$ 771,511	0.72
2017	$ 1,256,636	$ 830,000	0.66
2018	$ 1,290,000	$ 884,000	0.69
2019	$ 1,373,846	$ 969,000	0.71
2020	$ 1,505,006	$ 1,065,459	0.71
2021 ACTUAL	$ 1,615,335	$ 1,167,257	0.72
2022 ACTUAL	$ 1,807,625	$ 1,220,000	0.67
2023 Estimate	$ 2,235,253	$ 1,350,000	60%

Tax Rate Implications
Staff estimates the tax rate will be REDUCED by an estimated 7% year-over-year. This means properties maintaining the same value year-to-year, will see a net tax reduction.

However, as it is well known, residential properties have increased an average of 20%. Therefore, deliberately setting the levy to eradicate any tax increase would require a substantial reduction in the levy. Finally noted, commercial and industrial property values are trending steady for valuations. Therefore, with the proposed levy and tax rate, commercial properties will see a notable reduction in tax obligation.

DECISION MAKING METRICS:

LEGAL: The City must adopt a preliminary levy by September 30, 2022

STRATEGIC PLAN: Deliver High Quality Services by Maintaining Fiscally Responsible Management of the City.

COUNCIL ACTION REQUESTED: Discuss, approve preliminary levy as merited.

ATTACHMENTS:

1. Resolution Approving Preliminary Levy
2. Resolution Approving Debt Service Levy

RESOLUTION 22-20
ADOPTING PROPOSED PROPERTY TAX LEVY, COLLECTIBLE IN 2022

WHEREAS, the City of Howard Lake adopts a levy each year to pay for costs of city services; and

WHEREAS, the city council is required by law to submit preliminary tax levy by September 30, 2022.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Howard Lake, County of Wright, Minnesota, that the following sums of money be levied for the current year, collectible in 2023, upon taxable property in the City of Howard Lake, for purposes as outlined in the annual budget.

Total Levy: $1,223,338

The city administrator/clerk is hereby instructed to transmit a certified copy of this resolution to the county auditor of Wright County, Minnesota. Adopted by the Council this 19th day of September, 2022.

ATTEST:

____
Peter Zimmerman, Mayor

____

Nick Haggenmiller/City Administrator/Clerk

RESOLUTION 22-21
ADOPTING PROPOSED DEBT SERVICE LEVY, COLLECTIBLE IN 2023

WHEREAS, the City of Howard Lake adopts a levy each year to pay for costs of city services; and

WHEREAS, the city council is required by law to submit preliminary tax levy and debt service levy to Wright County by September 30, 2022.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Howard Lake, County of Wright, Minnesota, that the following sums of money be levied for the current year, collectible in 2023, upon taxable property in the City of Howard Lake, for purposes as outlined in the annual budget.

Total Debt Service Levy: $126,662

GO Refunding of 2006 - currently referred to as 2014A SERIES2010 A Bonds
2018 Series A Bonds – Historic City Hall Preservation & Accessibility

The city administrator/clerk is hereby instructed to transmit a certified copy of this resolution to the county auditor of Wright County, Minnesota. Adopted by the Council this 19th day of September, 2022.

ATTEST:

________________________ ________________________
Pete Zimmerman, Mayor

________________________ ________________________
Nick Haggenmiller, City Administrator/Clerk

HOWARD LAKE CITY COUNCIL MEETING

SEPTEMBER 19, 2022

AGENDA ITEM: **Consider Approving Preliminary 2023 General Fund Budget**

SECTION: New Business

FROM: Nick Haggenmiller, City Administrator

BACKGROUND:

EXPENDITURES

Personnel

- The Preliminary Budget includes the recommendations found in the 2022 Compensation and Classification Study.
- Removes funding for a PT facilities person. This position was briefly filled in 2021 before being left vacant in 2022. If final budget modifications allow for this to be brought back, we will do so.
- Fire Department personnel is increased slightly. This will not result in increased officer pay. However, it is deliberate to mitigate the likely possibility of adding a part or full time paid chief position.
- Council wages were increased as well to account for per-diems and leave the option open for council for a formal wage increase.

Health Insurance

- Currently budgeting a 20% health insurance premium increase. Rates will be distributed to the City by the end of the month, but after preliminary levy approval.

Professional Services

- Most professional service line items have increases associated with contractually agreed upon fee increases, and preparing for additional street & utility and facilities projects.

Capital Improvement Fund

- The adopted 10 year CIP calls for annual increases of $20,000 each year for 10 years. For the last several years, we have been able to increase at an expedited rate which will assist levy increases as additional debt service comes online over the next 5 years. This puts the yearly allocation to $650,000 or $75,000 over 2022.

Insurance

- A 10% premium increase for League of Minnesota Cities Insurance Trust has been built into the budget for 2023. LMCIT has indicated that the next several years will see large increases to prepare and respond to police and fire PTSD and cancer claims.

Community Center

- After striping this budget in previous budget years, increases are included for two reasons. First, the City will have holding costs associated with the former Howard Lake Foods building. Second, the City intends to construct a new library facility in 2023. Operation expenses would hit upon completion in late 2023/24.

Information Technology

- Seeking proposals for managed IT is an identified goal for 2023. In the meantime, organization wide we have consistently overspent this line item year after year.

REVENUE

- Revenues are forecasted to be relatively stable year to year.
- The State of Minnesota will not be funding the Small Cities Transportation Fund in 2023 (loss of about $20,000)
- We show a levy increase to $1,350,000 which includes the general fund levy and debt service levy.
- Certified LGA is set at $624,000 – slightly higher than last year.

DECISION MAKING METRICS:

FINANCIAL:

CITY OF HOWARD LAKE 2023 PRELIMINARY LEVY CERTIFICATION		
General Fund Expenditures		
General Operational Budget	$	2,537,975
Total	**$**	**2,537,975**
General Fund Debt Service		
2014A - Industrial Park	$	-
Terning Trls/DLP Assessment	$	55,735
2018A Series (HCH)	$	70,927
Total	**$**	**126,662**
General Fund Revenues		
LGA	$	624,000
Other Revenues	$	614,150
Taxes	$	1,350,000
Total	**$**	**2,588,150**
TOTAL EXPENDITURES & REVENUES		
Total Expenditures	$	2,537,975.00
Total Revenues	$	2,588,150.00
CERTIFIED LEVY		
2022 GF LEVY	$	1,082,292.00
2022 DEBT SERVICE LEVY	$	156,684.00
2022 TOTAL	**$**	**1,238,976.00**
2023 GF LEVY	$	1,223,338.00
2023 DEBT SERVICE LEVY	$	126,662.00
2023 TOTAL	**$**	**1,350,000.00**
PERENTAGE CHANGE		*9.00%*

STRATEGIC PLAN: Maintain Fiscally Responsible City Management & Operations.

COUNCIL ACTION REQUESTED: Discuss, approve Preliminary 2021 General Fund Budget.

ATTACHMENTS:

1. Draft 2023 Budget

CITY OF HOWARD LAKE 2023 PRELIMINARY LEVY CERTIFICATION		
General Fund Expenditures		
General Operational Budget	$	2,537,975
Total	**$**	**2,537,975**
General Fund Debt Service		
2014A - Industrial Park	$	-
Terning Trls/DLP Assessment	$	55,735
2018A Series (HCH)	$	70,927
Total	**$**	**126,662**
General Fund Revenues		
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Other Revenues	$	614,150
Taxes	$	1,350,000
Total	**$**	**2,588,150**
TOTAL EXPENDITURES & REVENUES		
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2023 TOTAL	**$**	**1,350,000.00**
PERENTAGE CHANGE		*9.00%*

ITY OF HOWARD LAKE	2019	2020	2021	2022	2022	2023	
xpenditures	ACTUAL	ACTUAL	ACTUAL	BUDGET	YTD	PROPOSED	+/-
		UPDATED	UPDATED			BUDGET	PREVIOUS YR
EPT 411 MAYOR AND COUNCIL							
E 100-4100-411-101 WAGES - DEPARTMENT HEAD	$ 22,925.00	$ 25,850.00	$ 31,425.00	$27,000	$13,500	$ 35,750.00	$ 8,750.00
E 100-4100-411-122 EMPLOYER FICA	$ 1,421.29	$ 1,602.65	$ 1,948.35	$ 1,674.00	$ 837.00	$ 2,216.00	$ 542.00
E 100-4100-411-123 EMPLOYER MEDICARE	$ 332.38	$ 374.81	$ 455.75	$ 391.50	$ 195.80	$ 518.00	$ 126.50
E 100-4100-411-141 UNEMPLOYMENT COMPENSATION		$ 38.10		$ -	$ 57.15	$ -	$ -
E 100-4100-411-305 CONFERENCES AND TRAINING	$ -	$ -	$ -	$1,000	$ -	$ 1,000.00	$ -
E 100-4100-411-331 TRAVEL	$ 57.42	$ -	$ -	$500	$ -	$ 500.00	$ -
E 100-4100-411-433 DUES AND SUBSCRIPTIONS	$ 400.00	$ 30.00	$ -	$250.00	$ -	$ 250.00	$ -
E 100-4100-411-437 MISCELLANEOUS	$ 81.05	$ 2,259.25	$ -	$ -	$ -	$ 250.00	$ 250.00
E 100-4100-411-439 REIMBURSED EXPENSES	$ -	$ -	$ -	$250	$ -	$ -	($250.00)
EPT 411 MAYOR AND COUNCIL	**$ 25,217.14**	**$ 30,154.81**	**$ 33,829.10**	**$31,065.50**	**$ 14,589.95**	**$ 40,484.00**	$ 9,418.50
EPT 412 ACCOUNTANT							
E 100-4100-412-103 WAGES - OTHER	$ 27,971.32	$ 27,983.91	$ 23,691.20	$ 34,311.00	$ 8,019.29	$ 52,654.00	$ 18,343.00
E 100-4100-412-121 EMPLOYER PERA	$ 2,089.27	$ 2,099.06	$ 1,697.48	$ 2,574.00	$ 587.88	$ 3,950.00	$ 1,376.00
E 100-4100-412-122 EMPLOYER FICA	$ 1,734.29	$ 1,735.09	$ 1,468.93	$ 2,128.00	$ 497.24	$ 3,265.00	$ 1,137.00
E 100-4100-412-123 EMPLOYER MEDICARE	$ 405.69	$ 405.90	$ 343.62	$ 498.00	$ 116.31	$ 764.00	$ 266.00
E 100-4100-412-131 HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
E 100-4100-412-132 LIFE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
E 100-4100-412-141 UNEMPLOYMENT COMPENSATION		$ 27.07			$ 1,626.09	$ -	$ -
E 100-4100-412-201 GENERAL SUPPLIES	$ -	$ -	$ -	$ 250.00	$ -	$ 250.00	$ -
E 100-4100-412-305 CONFERENCES AND TRAINING	$ -	$ -	$ 37.28	$ 2,000.00	$ -	$ 1,000.00	($1,000.00)
E 100-4100-412-331 TRAVEL	$ -	$ -	$ -	$ 500.00	$ -	$ 250.00	($250.00)
E 100-4100-412-433 DUES AND SUBSCRIPTIONS	$ 120.00	$ -	$ 348.90	$ 250.00	$ -	$ 250.00	$ -
E 100-4100-412-512 EQUIPMENT PURCHASE	$ -	$ -				$ -	$ -
EPT 412 ACCOUNTANT	**$ 32,320.57**	**$ 32,251.03**	**$ 27,587.41**	**$ 42,511.00**	**$ 10,846.81**	**$ 62,383.00**	$ 19,872.00
EPT 413 GENERAL GOVT. BUILDINGS							
E 100-4100-413-103 WAGES & OTHER	$ -	$ -	$ 6,101.32	$ 20,000.00	$ 5,298.38	$ -	($20,000.00)
E 100-4100-413-121 EMPLOYER PERA	$ -	$ -	$ 424.83	$ 1,275.00	$ 397.40	$ -	($1,275.00)
E 100-4100-413-122 EMPLOYER FICA	$ -	$ -	$ 378.28	$ 1,054.00	$ 328.51	$ -	($1,054.00)
E 100-4100-413-123 EMPLOYER MEDICARE	$ -	$ -	$ 88.48	$ 246.00	$ 76.82	$ -	($246.00)
E 100-4100-413-131 HEALTH INSURANCE				$ -	$ 1,519.49	$ -	$ -
E 100-4100-413-201 GENERAL SUPPLIES	$ 831.12	$ 1,181.85	$ 4,342.84	$ 5,000.00	$ 1,837.68	$ 5,000.00	$ -
E 100-4100-413-211 CLEANING	$ 4,548.60	$ 4,841.95	$ 1,628.20	$ -	$ -	$ 500.00	$ 500.00
E 100-4100-413-321 TELEPHONE	$ -	$ -	$ 25.00	$ -	$ -	$ -	$ -
E 100-4100-413-331 TRAVEL			$ 95.72	$ -	$ 150.00	$ -	$ -
E 100-4100-413-381 UTILITY-ELECTRIC	$ 6,708.69	$ 7,610.07	$ 5,235.13	$ 8,500.00	$ 3,379.90		($8,500.00)
E 100-4100-413-382 UTILITY - GAS	$ 1,245.85	$ 1,260.23	$ 1,199.05	$ 3,000.00	$ 1,650.59	$ -	($3,000.00)
E 100-4100-413-384 REFUSE DISPOSAL	$ 157.96	$ -	$ 471.93	$ 250.00	$ -	$ -	($250.00)
E 100-4100-413-401 R&M BUILDINGS	$ 6,982.87	$ 10,788.29	$ 32,254.05	$ 15,000.00	$ 4,210.46	$ -	($15,000.00)
E 100-4100-413-437 MISCELLANEOUS	$ 77.53	$ 67.35	$ 6,525.70		$ 549.21	$ -	$ -
E 100-4100-413-438 LICENSE & FEES TO OTHER GOVTS	$ 185.10	$ -	$ -		$ -	$ -	$ -
E 100-4100-413-512 EQUIPMENT PURCHASE	$ -	$ -	$ 3,068.51		$ -	$ -	$ -
EPT 413 GENERAL GOVT. BUILDINGS	**$ 21,817.68**	**$ 25,749.74**	**$ 61,839.04**	**$ 54,325.00**	**$ 19,398.44**	**$ 5,500.00**	($48,825.00)
EPT 414 ASSISTANT CITY ADMINISTRATOR							
E 100-4100-414-101 WAGES - DEPARTMENT HEAD	$ 72,761.89	$ 59,974.01	$ 69,934.32	$ 73,289.00	$ 33,825.60	$ 81,900.00	$ 8,611.00
E 100-4100-414-121 EMPLOYER PERA	$ 5,457.14	$ 4,462.01	$ 5,047.19	$ 5,497.00	$ 2,536.92	$ 6,143.00	$ 646.00
E 100-4100-414-122 EMPLOYER FICA	$ 4,511.31	$ 3,515.01	$ 3,956.76	$ 4,544.00	$ 1,882.32	$ 5,078.00	$ 534.00

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD	2023 PROPOSED	+/-
E 100-4100-414-123 EMPLOYER MEDICARE	$ 1,055.13	$ 822.18	$ 925.29	$ 1,063.00	$ 440.20	$ 1,188.00	$ 125.00
E 100-4100-414-131 HEALTH INSURANCE	$ 6,595.00	$ 10,528.98	$ 14,067.00	$ 13,500.00	$ 7,561.50	$ 14,850.00	$ 1,350.00
E 100-4100-414-132 LIFE INSURANCE	$ 16.83	$ 25.92	$ 19.44	$ 30.00	$ 9.72	$ 30.00	$ -
E 100-4100-414-201 GENERAL SUPPLIES	$ -	$ -	$ -	$ 250.00	$ -	$ 250.00	$ -
E 100-4100-414-305 CONFERENCES AND TRAINING	$ 1,116.60	$ -	$ 37.28	$ 1,500.00	$ -	$ 1,500.00	$ -
E 100-4100-414-321 TELEPHONE	$ 715.00	$ 780.00	$ 617.50	$ 780.00	$ 390.00	$ 780.00	$ -
E 100-4100-414-331 TRAVEL	$ 727.07	$ 1,800.00	$ 1,425.00	$ 1,000.00	$ 900.00	$ 900.00	($100.00)
E 100-4100-414-433 DUES AND SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
E 100-4100-414-437 MISCELLANEOUS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPT 414 ASSISTANT CITY ADMINISTRATOR	**$ 96,394.01**	**$ 81,908.11**	**$ 96,029.78**	**$ 101,453.00**	**$ 47,546.26**	**$ 112,619.00**	$ 11,166.00
EPT 415 CITY ADMINISTRATOR							
E 100-4100-415-101 WAGES - DEPARTMENT HEAD	$ 94,745.13	$ 103,449.32	$ 113,272.80	$ 104,195.00	$ 53,433.60	$ 117,000.00	$ 12,805.00
E 100-4100-415-104 WAGES - TEMPORARY	$ -	$ -	$ -		$ -	$ -	$ -
E 100-4100-415-121 EMPLOYER PERA	$ 7,105.90	$ 7,758.67	$ 8,181.18	$ 7,815.00	$ 4,007.52	$ 8,775.00	$ 960.00
E 100-4100-415-122 EMPLOYER FICA	$ 5,530.55	$ 6,056.33	$ 6,632.76	$ 6,461.00	$ 3,099.85	$ 7,250.00	$ 789.00
E 100-4100-415-123 EMPLOYER MEDICARE	$ 1,293.39	$ 1,416.42	$ 1,551.32	$ 1,511.00	$ 724.93	$ 1,700.00	$ 189.00
E 100-4100-415-131 HEALTH INSURANCE	$ 16,648.92	$ 17,302.92	$ 18,943.44	$ 18,750.00	$ 10,306.14	$ 21,238.00	$ 2,488.00
E-100-4100-415-132 LIFE INSURANCE	$ 20.40	$ 28.80	$ 21.60	$ 30.00	$ 10.80	$ -	($30.00)
E 100-4100-415-201 GENERAL SUPPLIES	$ -	$ -	$ -	$ 250.00	$ -	$ -	($250.00)
E 100-4100-415-305 CONFERENCES AND TRAINING	$ 760.46	$ -	$ 37.28	$ 2,500.00	$ 50.00	$ -	($2,500.00)
E 100-4100-415-321 TELEPHONE	$ 780.00	$ 780.00	$ 780.00	$ 780.00	$ 390.00	$ -	($780.00)
E 100-4100-415-331 TRAVEL	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 1,800.00	$ -	($3,600.00)
E 100-4100-415-342 MARKETING AND PROMOTIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
E 100-4100-415-433 DUES AND SUBSCRIPTIONS	$ 758.62	$ 1,118.14	$ 1,040.90	$ 1,500.00	$ -	$ -	($1,500.00)
E 100-4100-415-437 MISCELLANEOUS	$ 788.95	$ 263.20	$ -	$ 1,000.00	$ -	$ -	($1,000.00)
EPT 415 CITY ADMINISTRATOR	**$ 132,032.32**	**$ 141,773.80**	**$ 154,061.28**	**$ 148,392.00**	**$ 73,822.84**	**$ 155,963.00**	$ 7,571.00
EPT 416 PROFESSIONAL SERVICES							
E 100-4100-416-301 ACCOUNTING FEES	$ 26,250.00	$ 20,221.58	$ 20,910.00	$17,000	$ 90.00	$ 12,000.00	($5,000.00)
E 100-4100-416-302 ARCHITECTS FEES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
E 100-4100-416-303 ENGINEERING FEES	$ 41,936.62	$ 69,161.68	$ 19,923.72	$ 20,000.00	$ 9,506.78	$ 20,000.00	$ -
E 100-4100-416-304 LEGAL FEES	$ 4,729.00	$ 11,774.12	$ 12,937.50	$ 15,000.00	$ 2,813.15	$ 15,000.00	$ -
E 100-4100-416-307 ASSESSING	$ 14,016.00	$ 14,575.00	$ 18,116.00	$20,000	$ 17,230.00	$ 20,000.00	$ -
E 100-4100-416-308 CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
E 100-4100-416-309 CONSULTING FEES	$ 14,220.90	$ 11,034.13	$ 10,267.33	$ 10,000.00	$ 3,619.23	$ 10,000.00	$ -
E 100-4100-416-437 MISCELLANEOUS	$ -	$ -	$ -	$ 12,000.00	$ -	$ 10,000.00	($2,000.00)
EPT 416 PROFESSIONAL SERVICES	**$ 101,152.52**	**$ 126,766.51**	**$ 82,154.55**	**$ 94,000.00**	**$ 33,259.16**	**$ 87,000.00**	($7,000.00)
EPT 417 PLANNING AND BLDG INSPECTION							
E 100-4100-417-106 MEETINGS	$ 875.00	$ 375.00	$ 350.00	$ 2,400.00	$ -	$ 2,400.00	$ -
E 100-4100-417-122 EMPLOYER FICA	$ 49.60	$ 23.25	$ 21.70	$ 150.00	$ -	$ -	($150.00)
E 100-4100-417-123 EMPLOYER MEDICARE	$ 11.61	$ 5.44	$ 5.08	$ 35.00	$ -	$ -	($35.00)
E 100-4100-417-309 CONSULTING FEES	$ -	$ -	$ -	$ 1,000.00	$ -	$ -	($1,000.00)
E 100-4100-417-310 INSPECTIONS	$ 31,653.82	$ 35,690.18	$ 31,804.87	$ 30,000.00	$ 12,745.78	$ 25,000.00	($5,000.00)
E 100-4100-417-496 PLANNING AND ZONING SURCHARGE	$ -	$ -	$ 11,274.56	$ 2,500.00	$ 735.90	$ 1,250.00	($1,250.00)
EPT 417 PLANNING AND BLDG INSPECTION	**$ 32,590.03**	**$ 36,093.87**	**$ 43,456.21**	**$ 36,085.00**	**$ 13,481.68**	**$ 28,650.00**	($7,435.00)
EPT 419 OTHER UNALLOCATED							
E 100-4100-419-124 FIRE RELIEF CONTRIBUTION	$ -	$ -	$ -		$ -	$ -	$ -
E 100-4100-419-151 WORKERS COMPENSATION	$ 31,984.20	$ 31,016.04	$ 49,800.82	$ 25,000.00	$ 34,303.65	$ 25,000.00	$ -
E 100-4100-419-201 GENERAL SUPPLIES	$ 5,463.18	$ 3,286.04	$ 2,619.24	$ 4,500.00	$ 1,058.38	$ 4,500.00	$ -

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD	2023 PROPOSED	+/-
E 100-4100-419-202 DUPLICATING SUPPLIES	$ 2,810.78	$ 3,261.58	$ 3,779.78	$ -	$ 2,574.93	$ -	$ -
E 100-4100-419-203 COMPUTER SUPPLIES/TECHNOLOGY	$ 7,503.86	$ 18,909.34	$ 18,923.62	$ -	$ 11,632.98	$ -	$ -
E 100-4100-419-321 TELEPHONE	$ 5,643.94	$ 6,989.16	$ 7,940.71	$ -	$ 2,542.30	$ -	$ -
E 100-4100-419-322 POSTAGE	$ 2,084.38	$ 2,814.85	$ 4,586.44	$ 2,500.00	$ 1,354.46	$ 2,700.00	$ 200.00
E 100-4100-419-342 MARKETING AND PROMOTIONS	$ 5,093.51	$ 1,227.85	$ 595.00	$ -	$ 119.40	$ 500.00	$ 500.00
E 100-4100-419-351 PUBLISHING LEGAL NOTICES	$ 1,342.72	$ 880.33	$ 2,711.88	$ 2,000.00	$ 1,357.92	$ 2,000.00	$ -
E 100-4100-419-354 ELECTION EXPENDITURES	($350.27)	$ 2,724.55	$ 377.50	$ -	$ -	$ -	$ -
E 100-4100-419-361 INSURANCE	$ 57,117.55	$ 60,552.00	$ 65,247.60	$ 66,500.00	$ 64,844.00	$ 68,500.00	$ 2,000.00
E 100-4100-419-409 R&M PROPERTY	$ -	$ -	$ 145.03	$ -	$ -	$ -	$ -
E 100-4100-419-433 DUES AND SUBSCRIPTIONS	$ 3,397.88	$ 4,113.30	$ 3,225.28	$ 1,000.00	$ 1,540.90	$ 1,000.00	$ -
E 100-4100-419-437 MISCELLANEOUS	$ 10,023.50	$ 5,283.83	$ 5,357.20	$ 11,000.00	$ 2,674.60	$ 11,000.00	$ -
E 100-4100-419-438 LICENSE & FEES TO OTHER GOVTS	$ 120.00	$ 370.57	$ 279.41	$ 1,000.00	$ 92.00	$ 1,000.00	$ -
E 100-4100-419-514 LAND PURCHASE	$ -	$ -	$ -		$ -	$ -	$ -
EPT 419 OTHER UNALLOCATED	**$ 132,235.23**	**$ 141,429.44**	**$ 165,589.51**	**$ 113,500.00**	**$ 124,095.52**	**$ 116,200.00**	$ 2,700.00
EPT 421 POLICE							
E 100-4200-421-101 WAGES - DEPARTMENT HEAD	$ 77,388.59	$ 82,854.24	$ 93,468.13	$ 94,932.00	$ 42,393.60	$ 110,095.00	$ 15,163.00
E 100-4200-421-103 WAGES - OTHER	$ 129,288.66	$ 137,522.82	$ 150,841.64	$ 141,979.00	$ 62,882.97	$ 159,554.00	$ 17,575.00
E 100-4200-421-104 WAGES - TEMPORARY	$ 48,956.02	$ 40,577.75	$ 63,380.31	$ 47,253.00	$ 27,871.37	$ 67,000.00	$ 19,747.00
E 100-4200-421-121 EMPLOYER PERA	$ 40,557.53	$ 41,252.87	$ 42,481.24	$ 50,298.00	$ 22,135.88	$ 59,587.00	$ 9,289.00
E 100-4200-421-122 EMPLOYER FICA	$ 894.92	$ 1,352.18	$ 2,328.09	$ 1,500.00	$ 517.16	$ 1,500.00	$ -
E 100-4200-421-123 EMPLOYER MEDICARE	$ 3,665.81	$ 3,662.09	$ 4,390.83	$ 3,500.00	$ 1,908.81	$ 3,500.00	$ -
E 100-4200-421-131 HEALTH INSURANCE	$ 26,963.62	$ 33,006.42	$ 22,941.69	$ 20,000.00	$ 9,916.44	$ 14,500.00	($5,500.00)
E-100-4100-421-132 LIFE INSURANCE	$ 61.20	$ 86.40	$ 59.40	$ 100.00	$ 32.40	$ 100.00	$ -
E 100-4200-421-141 UNEMPLOYMENT COMPENSATION	$ -	$ 9.26	$ -		$ 3.88	$ -	$ -
E 100-4200-421-201 GENERAL SUPPLIES	$ 2,502.16	$ 921.91	$ 659.25	$ 2,000.00	$ 457.90	$ 2,000.00	$ -
E 100-4200-421-203 COMPUTER	$ 7,991.62	$ 6,268.93	$ 4,256.58	$ 9,000.00	$ 6,203.05	$ 9,000.00	$ -
E 100-4200-421-212 VEHICLES - OIL/GAS	$ 8,342.47	$ 8,534.91	$ 10,719.49	$ 9,000.00	$ 7,053.73	$ 11,500.00	$ 2,500.00
E 100-4200-421-213 UNIFORMS	$ 1,785.97	$ 1,986.04	$ 4,279.53	$ 3,000.00	$ 153.98	$ 3,500.00	$ 500.00
E 100-4200-421-304 LEGAL FEES	$ 5,706.00	$ 12,822.00	$ 17,919.04	$ 20,000.00	$ 8,434.48	$ 20,000.00	$ -
E 100-4200-421-305 CONFERENCES AND TRAINING	($5,728.29)	$ 3,006.58	$ 3,484.79	$ 5,000.00	$ 574.36	$ 5,000.00	$ -
E 100-4200-421-321 TELEPHONE	$ 1,445.17	$ 1,196.67	$ 1,392.13	$ 1,500.00	$ 618.00	$ 1,500.00	$ -
E 100-4200-421-322 POSTAGE	$ 21.98	$ 72.69	$ 44.49	$ -	$ 13.25	$ -	$ -
E 100-4200-421-323 RADIO/PAGER UNITS	$ 2,165.50	$ -	$ 1,318.00	$ 1,500.00	$ -	$ 1,500.00	$ -
E 100-4200-421-405 R&M- EQUIP,VEH	$ 4,559.26	$ 4,249.51	$ 4,112.53	$ 5,500.00	$ 2,271.21	$ 7,500.00	$ 2,000.00
E 100-4200-421-433 DUES AND SUBSCRIPTIONS	$ 2,664.00	$ 1,587.00	$ 533.00	$ 2,000.00	$ 1,847.00	$ 2,000.00	$ -
E 100-4200-421-437 MISCELLANEOUS	$ 1,210.64	$ 418.55	$ 2,922.53	$ 2,000.00	$ 110.00	$ 2,000.00	$ -
E 100-4200-421-438 LICENSE & FEES TO OTHER GOVTS	$ 180.00	$ 130.74	$ 694.51	$ 500.00	$ 150.00	$ 150.00	($350.00)
E 100-4200-421-440 DRUG ENFORCEMENT	$ 20.00	$ -	$ 10.73	$ -	$ 79.00	$ -	$ -
E 100-4200-421-512 EQUIPMENT PURCHASE	$ 2,071.74	$ 5,271.37	$ 7,767.61	$ 5,000.00	$ 324.12	$ 5,000.00	$ -
E 100-4200-421-521 SPECIAL VEHICLE PERMIT	$ -	$ -	$ -		$ -	$ -	$ -
EPT 421 POLICE	**$ 362,714.57**	**$ 386,790.93**	**$ 440,005.54**	**$ 425,562.00**	**$ 195,952.59**	**$ 486,486.00**	$ 60,924.00
EPT 422 FIRE							
E 100-4200-422-101 WAGES - DEPARTMENT HEAD	$ 5,048.00	$ 7,125.00	$7,958.32	$ 18,000.00	$ -	$ 23,000.00	$ 5,000.00
E 100-4200-422-103 WAGES - OTHER	$ 8,352.00	$ 9,717.00	$11,589.00	$ 25,000.00	$ 381.73	$ 25,000.00	$ -
E 100-4200-422-122 EMPLOYER FICA	$ 851.49	$ 1,044.21	$1,211.93	$ 1,200.00	$ 7.75	$ -	($1,200.00)
E 100-4200-422-123 EMPLOYER MEDICARE	$ 199.14	$ 244.22	$283.43	$ 250.00	$ 5.40	$ -	($250.00)
E 100-4200-422-124 FIRE RELIEF CONTRIBUTION	$ 25,000.00	$ 51,690.82	$0.00	$ 48,500.00	$ 27,924.86	$ 48,500.00	$ -

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD	2023 PROPOSED	+/-
E 100-4200-422-135 MEDICAL EXAMS/DRUG TESTING	$ 1,928.00	$ 2,832.00	$1,926.00	$ 2,000.00	$ 347.05	$ 2,000.00	$ -
E 100-4200-422-141 UNEMPLOYMENT COMPENSATION	$ -	$ -	$0.00	$ -	$ -	$ -	$ -
E 100-4200-422-201 GENERAL SUPPLIES	$ 3,569.33	$ 3,116.64	$3,554.79	$ 4,000.00	$ 1,853.66	$ 4,000.00	$ -
E 100-4200-422-202 DUPLICATING SUPPLIES	$ -	$ -	$0.00		$ -	$ -	$ -
E 100-4200-422-203 COMPUTER	$ 391.13	$ 122.40	$260.37	$ 400.00	$ 770.99	$ 1,000.00	$ 600.00
E 100-4200-422-212 VEHICLES - OIL/GAS	$ 1,400.51	$ 1,448.92	$1,590.38	$ 2,000.00	$ 1,418.46	$ 2,250.00	$ 250.00
E 100-4200-422-213 UNIFORMS	$ 7,332.41	($3,870.45)	$4,964.41	$ 2,500.00	$ -	$ 2,500.00	$ -
E 100-4200-422-305 CONFERENCES AND TRAINING	($1,638.21)	($517.42)	$1,166.63	$ 10,000.00	$ 3,793.99	$ 10,000.00	$ -
E 100-4200-422-308 CONSTRUCTION	$ -	$ -	$0.00	$ -	$ -	$ -	$ -
E 100-4200-422-309 CONSULTING FEES	$ -	$ 2,787.00	$6,710.60	$ -	$ 1,300.00	$ -	$ -
E 100-4200-422-321 TELEPHONE	$ 2,579.62	$ 2,698.15	$4,647.46	$ 2,500.00	$ 2,052.53	$ 2,500.00	$ -
E 100-4200-422-322 POSTAGE	$ 117.50	$ -	$66.00	$ -	$ 72.00	$ -	$ -
E 100-4200-422-323 RADIO/PAGER UNITS	$ 6,728.62	$ 2,580.73	$1,499.96	$ 5,500.00	$ 185.87	$ 5,500.00	$ -
E 100-4200-422-331 TRAVEL	$ -	$ -	$3,383.08	$ 4,000.00	$ 1,093.84	$ 4,000.00	$ -
E 100-4200-422-361 INSURANCE	$ -	$ -	$0.00	$ 5,000.00	$ -	$ -	($5,000.00)
E 100-4200-422-381 UTILITY-ELECTRIC	$ 2,467.66	$ 3,065.00	$3,057.44	$ 3,000.00	$ 1,402.15	$ 3,000.00	$ -
E 100-4200-422-382 UTILITY - GAS	$ 1,776.91	$ 1,640.38	$1,706.76	$ 2,000.00	$ 1,843.74	$ 2,000.00	$ -
E 100-4200-422-401 R&M BUILDINGS	$ -	$ 2,470.98	$1,729.56	$ 7,500.00	$ 13,924.28	$ 7,500.00	$ -
E 100-4200-422-405 R&M- EQUIP,VEH	$ 3,468.80	$ 7,661.14	$8,561.92	$ 8,000.00	$ 1,566.86	$ 8,000.00	$ -
E 100-4200-422-431 FIRE DEPARTMENT CONTRACTS	$ -	$ -	$0.00		$ -	$ -	$ -
E 100-4200-422-433 DUES AND SUBSCRIPTIONS	$ 633.00	$ 400.00	$3,670.00	$ 500.00	$ 200.00	$ 200.00	($300.00)
E 100-4200-422-437 MISCELLANEOUS	$ 798.18	$ 487.36	$4,050.57	$ 1,000.00	$ 147.75	$ 1,000.00	$ -
E 100-4200-422-438 LICENSE & FEE TO OTHER					$ 2,234.00	$ -	$ -
E 100-4200-422-439 REIMBURSED EXPENSES	$ -	$ -	$0.00		$ -	$ -	$ -
E 100-4200-422-510 CAPITAL EXPENDITURES	$ 45,000.00	$ 55,000.00	$55,000.00	$ 45,000.00	$ 45,000.00	$ 55,000.00	$ 10,000.00
E 100-4200-422-512 EQUIPMENT PURCHASE	$ 409.93	$ 613.20	$20,683.88	$ 18,000.00	$ 2,271.30	$ 18,000.00	$ -
E 100-4200-422-720 OPERATING TRNSFR OUT	$ -	$ -	$0.00		$ -	$ -	$ -
EPT 422 FIRE	**$ 116,414.02**	**$ 152,357.28**	**$ 149,272.49**	**$ 215,850.00**	**$ 109,798.21**	**$ 224,950.00**	$ 9,100.00
EPT 423 TZD							
E 100-4200-423-101 WAGES - DEPARTMENT HEAD	$ 1,090.74	$ 723.56	$ 215.35		$ -	$ -	$ -
E 100-4200-423-121 EMPLOYER PERA	$ 184.89	$ 128.07	$ 38.12		$ -	$ -	$ -
E 100-4200-423-123 EMPLOYER MEDICARE	$ 15.15	$ 10.22	$ 3.12		$ -	$ -	$ -
E 100-4200-423-131 HEALTH INSURANCE	$ 123.54	$ 109.50	$ -		$ -	$ -	$ -
DEPT 423 TZD	**$ 1,414.32**	**$ 971.35**	**$ 256.59**	**$ -**	**$ -**	**$ -**	$ -
EPT 425 CIVIL DEFENSE							
E 100-4200-425-101 WAGES - DEPARTMENT HEAD	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ -
E 100-4200-425-405 R&M- EQUIP,VEH	$ -	$ -	$ 52,760.00	$ 2,250.00	$ 288.10	$ 2,500.00	$ 250.00
E 100-4200-425-437 MISCELLANEOUS	$ -	$ -	$ -		$ -	$ -	$ -
EPT 425 CIVIL DEFENSE	**$ 250.00**	**$ 250.00**	**$ 53,010.00**	**$ 2,500.00**	**$ 538.10**	**$ 2,750.00**	$ 250.00
EPT 426 AMBULANCE							
E 100-4200-426-103 WAGES - OTHER	$ 73,892.65	$ 79,532.41	$ 85,855.75	$ 50,000.00	$ 23,075.00	$ 50,000.00	$ -
E 100-4200-426-121 EMPLOYER PERA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
E 100-4200-426-122 EMPLOYER FICA	$ 4,581.34	$ 4,931.01	$ 5,323.06	$ 3,100.00	$ 1,430.65	$ 3,000.00	($100.00)
E 100-4200-426-123 EMPLOYER MEDICARE	$ 1,071.61	$ 1,153.43	$ 1,245.16	$ 725.00	$ 334.75	$ 725.00	$ -

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD	2023 PROPOSED	+/-
E 100-4200-426-141 UNEMPLOYMENT COMPENSATION	$ 53.82	$ 1,379.78	$ -		$ 840.32	$ -	$ -
E 100-4200-426-201 GENERAL SUPPLIES	$ -	$ -	$ -		$ -	$ -	$ -
E 100-4200-426-212 VEHICLES - OIL/GAS	$ -	$ -	$ -		$ -	$ -	$ -
E 100-4200-426-305 CONFERENCES AND TRAINING	$ -	$ -	$ -		$ -	$ -	$ -
E 100-4200-426-405 R&M- EQUIP,VEH	$ -	$ -	$ -		$ -	$ -	$ -
E 100-4200-426-433 DUES AND SUBSCRIPTIONS	$ -	$ -	$ -		$ -	$ -	$ -
E 100-4200-426-436 MINN. SALES TAX	$ -	$ -	$ -		$ -	$ -	$ -
E 100-4200-426-437 MISCELLANEOUS	$ -	$ -	$ -		$ -	$ -	$ -
E 100-4200-426-439 REIMBURSED EXPENSES	$ -	$ -	$ -		$ -	$ -	$ -
E 100-4200-426-510 CAPITAL EXPENDITURES	$ -	$ -	$ -		$ -	$ -	$ -
EPT 426 AMBULANCE	**$ 79,599.42**	**$ 86,996.63**	**$ 92,423.97**	**$ 53,825.00**	**$ 25,680.72**	**$ 53,725.00**	($100.00)
EPT 428 OTHER							
E 100-4200-428-493 ANIMAL CONTROL	$ -	$ 254.76	$ 182.38	$ -	$ -	$ -	$ -
EPT 428 OTHER	**$ -**	**$ 254.76**	**$ 182.38**	**$ -**	**$ -**	**$ -**	$ -
EPT 431 STREETS AND HIGHWAYS							
E 100-4300-431-101 WAGES - DEPARTMENT HEAD	$ 49,691.44	$ 46,218.25	$ 42,640.19	$ 48,317.00	$ 19,915.20	$ 8,681.00	($39,636.00)
E 100-4300-431-103 WAGES - OTHER	$ 30,433.42	$ 31,936.99	$ 33,408.99	$ 32,949.00	$ 14,498.95	$ 89,629.00	$ 56,680.00
E 100-4300-431-121 EMPLOYER PERA	$ 6,009.43	$ 5,552.02	$ 5,449.95	$ 6,095.00	$ 2,581.08	$ 7,374.00	$ 1,279.00
E 100-4300-431-122 EMPLOYER FICA	$ 4,488.87	$ 4,424.17	$ 4,199.84	$ 5,039.00	$ 1,858.47	$ 6,096.00	$ 1,057.00
E 100-4300-431-123 EMPLOYER MEDICARE	$ 1,049.92	$ 1,034.77	$ 982.19	$ 1,179.00	$ 434.65	$ 1,426.00	$ 247.00
E 100-4300-431-131 HEALTH INSURANCE	$ 22,104.29	$ 21,448.58	$ 24,285.12	$ 21,600.00	$ 13,317.21	$ 20,000.00	($1,600.00)
E-100-4300-431-132 LIFE INSURANCE	$ 27.45	$ 36.99	$ 28.97	$ 30.00	$ 14.58	$ -	($30.00)
E-100-4300-431-151 WORKERS COMPENSATION INS	$ -	$ 551.22	($6,588.31)	$ -	($2,653.90)	$ -	$ -
E 100-4300-431-201 GENERAL SUPPLIES	$ 3,442.15	$ 4,153.73	$ 2,601.50	$ 3,500.00	$ 5,028.19	$ 3,500.00	$ -
E 100-4300-431-203 COMPUTER SUPPLIES/TECHNOLOGY	$ -	$ 456.86	$ 240.12	$ -	$ 650.68	$ -	$ -
E 100-4300-431-212 VEHICLES - OIL/GAS	$ 10,138.67	$ 4,954.88	$ 6,817.64	$ 7,500.00	$ 7,190.74	$ 8,500.00	$ 1,000.00
E 100-4300-431-213 UNIFORMS	$ 368.57	$ 315.55	$ 278.35	$ 1,000.00	$ 366.86	$ 500.00	($500.00)
E 100-4300-431-224 STREET MATERIALS	$ 73,032.37	$ 263,780.73	$ 116,416.86	$ 7,500.00	$ 4,009.38	$ 7,500.00	$ -
E 100-4300-431-226 SIGNS	$ 2,048.21	$ 1,611.30	$ 957.89	$ 3,000.00	$ -	$ -	($3,000.00)
E 100-4300-431-303 ENGINEERING FEES	$ 3,478.17	$ -	$ -		$ -	$ -	$ -
E 100-4300-431-305 CONFERENCES AND TRAINING	$105.00	$0.00	$ 237.49	$ 1,000.00	$ 20.00	$ -	($1,000.00)
E 100-4300-431-321 TELEPHONE	$ 609.69	$ 692.86	$ 585.00	$ 500.00	$ 273.00	$ -	($500.00)
E 100-4300-431-323 RADIO/PAGER UNITS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
E 100-4300-431-331 TRAVEL	$ -	$ -	$ -	$ 1,000.00	$ -	$ -	($1,000.00)
E 100-4300-431-381 UTILITY-ELECTRIC	$ 28,735.04	$ 31,739.23	$ 33,669.66	$ 25,000.00	$ 20,312.47	$ 25,000.00	$ -
E 100-4300-431-382 UTILITY - GAS	$ 2,044.54	$ 2,002.71	$ 1,956.03	$ 2,500.00	$ 2,640.25	$ 3,000.00	$ 500.00
E 100-4300-431-384 REFUSE DISPOSAL	$ 575.50	$ 713.38	$ -	$ -	$ -	$ -	$ -
E 100-4300-431-387 WEED CONTROL/PROPERTY MAINT	$ 2,571.22	$ 303.47	$ 2,971.42	$ 500.00	$ -	$ -	($500.00)
E 100-4300-431-389 SNOW REMOVAL	$ 29,947.11	$ 14,020.37	$ 8,288.90	$ 15,000.00	$ 8,813.28	$ 15,000.00	$ -
E 100-4300-431-401 R&M BUILDINGS	$ 2,195.56	$ 277.30	$ -	$ 4,000.00	$ 2,248.23	$ 4,000.00	$ -
E 100-4300-431-402 R&M STRUCTURES	$ 6,030.35	$ -	$ 62.99	$ 6,000.00	$ 1,250.00	$ 5,000.00	($1,000.00)
E 100-4300-431-405 R&M- EQUIP,VEH	$ 29,850.61	$ 30,792.00	$ 25,689.50	$ 15,000.00	$ 20,143.90	$ 15,000.00	$ -
E 100-4300-431-406 R&M STREETS	$ 1,627.07	($1,346.34)	$ 56,351.16	$ 5,000.00	$ 9,000.00	$ 5,000.00	$ -
E 100-4300-431-408 R&M SIDEWALKS	$ -	$ 1,698.00	$ 5,490.00	$ 5,000.00	$ -	$ 5,000.00	$ -
E 100-4300-431-437 MISCELLANEOUS	$ 2,394.69	$ 19,273.12	$ 4,160.56	$ 2,000.00	$ 4,042.90	$ 2,000.00	$ -
E 100-4300-431-438 LICENSE & FEES TO OTHER GOVTS	$ -	$ 226.90	$ 621.50	$ -	$ 61.60	$ -	$ -
E 100-4300-431-512 EQUIPMENT PURCHASE	$ -	$ 599.99	$ 6,577.80	$ -	$ -		$ -
E 100-4300-431-516 LEASE PAYMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD	2023 PROPOSED	+/-
E 100-4300-431-800 INTER-GOVERNMENTAL EXPENSE	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	($1,500.00)
EPT 431 STREETS AND HIGHWAYS	**$ 314,499.34**	**$ 488,969.03**	**$ 379,881.31**	**$ 221,709.00**	**$ 137,517.72**	**$ 232,206.00**	$ 10,497.00
EPT 434 SANITATION & WASTE REMOVAL							
E 100-4300-434-322 POSTAGE	$ 825.96	$ 925.80	$ 857.85	$ 1,000.00	$ 555.33	$ 1,000.00	$ -
E 100-4300-434-384 REFUSE DISPOSAL	$ 100,759.70	$ 105,554.54	$ 111,818.40	$ 90,000.00	$ 57,717.34	$ 90,000.00	$ -
E 100-4300-434-386 RECYCLING	$ 32,207.37	$ 31,829.37	$ 33,251.81	$ 27,500.00	$ 11,011.66	$ 27,500.00	$ -
E 100-4300-434-390 COMPOST SITE	$ 6,535.95	$ 15,823.40	$ 1,790.00	$ 9,000.00	$ 10,814.96	$ -	($9,000.00)
E 100-4300-434-436 MINN. SALES TAX	$ 10,569.74	$ 12,570.84	$ 11,755.50	$ 10,000.00	$ 5,085.00	$ -	($10,000.00)
EPT 434 SANITATION & WASTE REMOVAL	**$ 150,898.72**	**$ 166,703.95**	**$ 159,473.56**	**$ 137,500.00**	**$ 85,184.29**	**$ 118,500.00**	($19,000.00)
EPT 493 GENERAL PUBLIC WORKS							
E 100-4300-493-103 WAGES - OTHER	$ -	$0.00	$0.00	$ 5,000.00	$ -	$ 5,000.00	$ -
E 100-4300-493-385 MOSQUITO CONTROL	$ -	$5,626.00	$225.53	$ 6,500.00	$ -	$ 6,500.00	$ -
E 100-4300-493-387 WEED CONTROL/PROPERTY MAINT	$ -	$2,000.00	$0.00	$ 3,500.00	$ -	$ 3,500.00	$ -
E 100-4300-493-493 ANIMAL CONTROL	$ -	$63.69	$0.00	$ -	$ -	$ -	$ -
EPT 493 GENERAL PUBLIC WORKS	**$ -**	**$ 7,689.69**	**$225.53**	**$ 15,000.00**	**$ -**	**$ 15,000.00**	$ -
EPT 451 PARKS							
E 100-4500-451-104 WAGES - TEMPORARY	$ 9,752.09	$ 3,677.60	$ 2,368.76	$ 15,000.00	$ 13,305.65	$ 15,000.00	$ -
E 100-4500-451-121 EMPLOYER PERA	$ -	$ -	$ 177.68	$ 860.00	$ 997.92	$ 860.00	$ -
E 100-4500-451-122 EMPLOYER FICA	$ 266.88	$ -	$ 146.86	$ 825.00	$ 824.96	$ 825.00	$ -
E 100-4500-451-123 EMPLOYER MEDICARE	$ 62.41	$ -	$ 34.36	$ 200.00	$ 192.94	$ 200.00	$ -
E 100-4500-451-201 GENERAL SUPPLIES	$ 2,546.50	$ 847.66	$ 563.63	$ 2,500.00	$ 2,652.25	$ 2,500.00	$ -
E 100-4500-451-203 COMPUTER SUPPLIES/TECHNOLOGY	$ -	$ 64.08	$ -	$ -	$ -	$ -	$ -
E 100-4500-451-212 VEHICLES - OIL/GAS	$ 195.85	$ 755.15	$ 999.25	$ 500.00	$ 590.48	$ 500.00	$ -
E 100-4500-451-321 TELEPHONE					$ 97.50	$ -	$ -
E 100-4500-451-381 UTILITY-ELECTRIC	$ 2,333.40	$ 2,642.30	$ 3,880.02	$ 2,500.00	$ 1,508.38	$ 2,500.00	$ -
E 100-4500-451-384 REFUSE DISPOSAL	$ 762.84	$ -	$ -	$ 1,500.00	$ -	$ -	($1,500.00)
E 100-4500-451-387 WEED CONTROL/PROPERTY MAINT	$ -	$ 581.71	$ 4,748.00	$ -	$ -	$ -	$ -
E 100-4500-451-401 R&M BUILDINGS	$ 7,106.87	$ 132.30	$ 131.98	$ 6,000.00	$ 2,424.56	$ 6,000.00	$ -
E 100-4500-451-402 R&M STRUCTURES	$ 10,558.29	$ 1,750.00	$ 4,755.40	$ 10,000.00	$ 3,664.55	$ 10,000.00	$ -
E 100-4500-451-405 R&M- EQUIP,VEH	$ 1,854.33	$ 2,896.23	$ 2,097.96	$ 2,500.00	$ 8,952.62	$ 2,500.00	$ -
E 100-4500-451-437 MISCELLANEOUS	$ 5,324.38	$ 5,942.59	$ 11,847.69	$ 7,500.00	$ 679.75	$ 7,500.00	$ -
E 100-4500-451-512 EQUIPMENT PURCHASE	$ 316.25	$ -	$ -	$ 500.00	$ -	$ -	($500.00)
EPT 451 PARKS	**$ 41,080.09**	**$ 19,289.62**	**$ 31,751.59**	**$ 50,385.00**	**$ 35,891.56**	**$ 48,385.00**	($2,000.00)
EPT 452 COMMUNITY CENTER							
E 100-4500-452-201 GENERAL SUPPLIES	$ 2,206.13	$ 1,362.42	$ 2,418.39	$ 2,000.00	$ 880.11	$ 8,000.00	$ 6,000.00
E 100-4500-452-211 CLEANING	$ 7,139.13	$ 1,888.05	$ 697.80	$ -	$ -	$ -	$ -
E 100-4500-452-381 UTILITY-ELECTRIC	$ 6,965.60	$ 7,784.28	$ 9,747.57	$ 6,000.00	$ 4,280.51	$ 10,000.00	$ 4,000.00
E 100-4500-452-382 UTILITY - GAS	$ 3,178.45	$ 3,147.58	$ 3,710.89	$ 3,500.00	$ 5,214.61	$ 10,000.00	$ 6,500.00
E 100-4500-452-401 R&M BUILDINGS	$ 2,582.75	$ 1,200.11	$ 871.58	$ 1,000.00	$ 783.76	$ 2,500.00	$ 1,500.00
E 100-4500-452-437 MISCELLANEOUS	$ 358.04	$ 14.55	$ -	$ -	$ 306.50	$ -	$ -
EPT 452 COMMUNITY CENTER	**$ 22,430.10**	**$ 15,396.99**	**$ 17,446.23**	**$ 12,500.00**	**$ 11,465.49**	**$ 30,500.00**	$ 18,000.00
EPT 453 SUMMER RECREATION							
E 100-4500-453-104 WAGES - TEMPORARY	$ 6,976.00	$ -	$ 7,942.42	$ 8,800.00	$ -	$ 8,800.00	$ -
E 100-4500-453-122 EMPLOYER FICA	$ 432.51	$ -	$ -	$ 546.00	$ -	$ 546.00	$ -
E 100-4500-453-123 EMPLOYER MEDICARE	$ 101.16	$ -	$ -	$ 128.00	$ -	$ 128.00	$ -
E 100-4500-453-213 UNIFORMS	$ 267.50	$ -	$ -	$ 500.00	$ -	$ -	($500.00)
E 100-4500-453-331 TRAVEL	$ 500.00	$ -	$ -	$ 900.00	$ -	$ -	($900.00)
E 100-4500-453-410 R & M OF BALL FIELDS	$ -	$ -	$ -	$ 1,500.00	$ -	$ -	($1,500.00)

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD	2023 PROPOSED	+/-
E 100-4500-453-411 RENTAL EXP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
E 100-4500-453-437 MISCELLANEOUS	$ 564.34	$ 96.00	$ 346.42	$ 500.00	$ 87.50	$ -	($500.00)
E 100-4500-453-512 EQUIPMENT PURCHASE	$ -	$ -	$ -	$ 500.00	$ -	$ -	($500.00)
EPT 453 SUMMER RECREATION	**$ 8,841.51**	**$ 96.00**	**$ 8,288.84**	**$ 13,374.00**	**$ 87.50**	**$ 9,474.00**	($3,900.00)
EPT 454 SKATING RINK							
E 100-4500-454-201 GENERAL SUPPLIES	$ -	$ -	$ -		$ -	$ -	$ -
E 100-4500-454-240 TOOLS/MINOR EQUIP	$ -	$ -	$ -		$ -	$ -	$ -
E 100-4500-454-381 UTILITY-ELECTRIC	$ 222.80	$ 256.12	$ 267.30		$ 159.05	$ -	$ -
E 100-4500-454-382 UTILITY - GAS	$ 275.99	$ 199.66	$ 183.88		$ 99.94	$ -	$ -
E 100-4500-454-401 R&M BUILDINGS	$ 1,279.00	$ -	$ -		$ -	$ -	$ -
EPT 454 SKATING RINK	**$ 1,777.79**	**$ 455.78**	**$ 451.18**	**$ -**	**$ 258.99**	**$ -**	$ -
EPT 463 COMMUNITY EVENTS							
100-4500 -463-392 GOOD NEIGHBOR DAYS	$ -	$ -	$ 2,500.00	$ 3,000.00	$ 2,500.00	$ 4,000.00	$ 1,000.00
100-4500-463-393 NATIONAL NIGHT OUT	$ -	($300.00)	$ 651.84	$ 500.00	$ -	$ 500.00	$ -
100-4500-463-394 FARMERS MARKET	$ -	($440.02)	($498.01)	$ 1,000.00	($1,326.04)	$ -	($1,000.00)
100-4500-463-395 ROYALTY	$ 1,220.71	$ 3,000.00	$ 1,675.00	$ 2,000.00	$ 1,200.00	$ 2,000.00	$ -
EPT 463 COMMUNITY EVENTS	**$ 1,220.71**	**$ 2,259.98**	**$ 4,328.83**	**$ 6,500.00**	**$ 2,373.96**	**$ 6,500.00**	$ -
EPT 460 SOUTH SHORE EVENT CENTER							
E 100-4500-460-101 WAGES - DEPARTMENT HEAD	$ -	$ 703.56	$ 2,901.08		304.74	$ -	$ -
E 100-4500-460-103 WAGES - OTHER	$ -	$ -	$ 147.13		0	$ -	$ -
E 100-4500-460-121 EMPLOYER PERA	$ -	$ 52.79	$ 228.59		22.86	$ -	$ -
E 100-4500-460-122 EMPLOYER FICA	$ -	$ 40.34	$ 171.62		16.96	$ -	$ -
E 100-4500-460-123 EMPLOYER MEDICARE	$ -	$ 9.44	$ 40.12		3.96	$ -	$ -
E 100-4500-460-201 GENERAL SUPPLIES	$ -	$ 3,740.77	$ 7,458.54		1585.05	$ -	$ -
E 100-4500-460-203 COMPUTER SUPPLIES/TECHNOLOGY	$ -	$ 1,475.77	$ -		0	$ -	$ -
E 100-4500-460-211 CLEANING	$ -	$ -	$ -		45.5	$ -	$ -
E 100-4500-460-321 TELEPHONE	$ 214.54	$ 789.00	$ 887.76		0	$ -	$ -
E 100-4500-460-341 ADVERTISING	$ -	$ 3,246.27	$ 2,023.27		2430.04	$ -	$ -
E 100-4500-460-361 INSURANCE	$ 625.00	$ -	$ -		0	$ -	$ -
E 100-4500-460-409 R&M PROPERTY	$ 159.00	$ -	$ 2,843.96		1008	$ -	$ -
E 100-4500-460-433 DUES AND SUBSCRIPTIONS	$ -	$ 297.00	$ -		0	$ -	$ -
E 100-4500-460-437 MISCVELLANEOUS	$ 206.16	$ 8,721.59	$ 1,356.14		387.76	$ -	$ -
E 100-4500-460-438 LICENSE & FEES TO OTHER GOVT		$ 100.00	$ 100.00		0	$ -	$ -
E 100-4500-460-512 EQUIPMENT PURCHASE	$ 13,514.20	$ 3,838.50	$ 2,501.77		0	$ -	$ -
EPT 460 SOUTH SHORE EVENT CENTER	**$ 14,718.90**	**$ 23,015.03**	**$ 20,659.98**	**$ -**	**$ 5,804.87**	**$ -**	$ -
EPT 481 CABLE							
E 100-4800-481-101 WAGES - DEPARTMENT HEAD	$ -	$ -	$ -		$ -	$ 1,200.00	$ 1,200.00
E 100-4800-481-103 WAGES - OTHER	$ -	$ -	$ -		$ -	$ -	$ -
E 100-4800-481-201 GENERAL SUPPLIES	$ -	$ -	$ 660.00	$ 2,500.00	$ -	$ 2,500.00	$ -
E 100-4800-481-405 R&M- EQUIP,VEH	$ -	$ -	$ -	$ 2,500.00	$ -	$ 2,500.00	$ -
E 100-4800-481-437 MISCELLANEOUS	$ 7,953.26	$ 4,911.54	$ 14,637.29	$ 500.00	$ 1,624.32	$ -	($500.00)
E 100-4800-481-512 EQUIPMENT PURCHASE	$ -	$ 1,849.50	$ 24,178.31	$ -	$ -	$ -	$ -
EPT 481 CABLE	**$ 7,953.26**	**$ 6,761.04**	**$ 39,475.60**	**$ 5,500.00**	**$ 1,624.32**	**$ 6,200.00**	$ 700.00
EPT 483 CEMETERY							
E 100-4800-483-387 WEED CONTROL/PROPERTY MAINT	$ 5,500.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -
EPT 483 CEMETERY	**$ 5,500.00**	**$ 10,000.00**	**$ 10,000.00**	**$ 10,000.00**	**$ 10,000.00**	**$ 10,000.00**	$ -
EPT 484 INTERNET - Rename "INFORMATION TECHNOLOGY"							$ -
E 100-4800-484-201 GENERAL SUPPLIES	$ 550.00	$ 773.90	$ -	$ 600.00	$ 4,110.00	$ 4,000.00	$ 3,400.00

	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD	2023 PROPOSED	+/-
E 100-4800-484-202 DUPLICATING SUPPLIES	$ -	$ -	$ -	$ 2,500.00	$ -	$ 3,000.00	$ 500.00
E 100-4800-484-203 COMPUTER SUPPLIES/TECHNOLOGY	$ -	$ -	$ -	$ 8,000.00	$ -	$ 20,000.00	$ 12,000.00
E 100-4800-484-309 CONSULTING FEES	$ -	$ -	$ -	$ 4,800.00	$ -	$ 5,000.00	$ 200.00
E 100-4800-484-321 TELEPHONE	$ -	$ -	$ -	$ 7,000.00	$ -	$ 2,500.00	($4,500.00)
E 100-4800-484-433 DUES AND SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPT 484 INTERNET	**$ 550.00**	**$ 773.00**	**$ -**	**$ 22,900.00**	**$ 4,110.00**	**$ 34,500.00**	$ 11,600.00
EPT 491 OTHER FINANCING USES							
E 100-4900-491-720 OPERATING TRNSFR OUT	**$ 377,734.99**	**$ 40,000.00**	**$ -**	**$ 575,000.00**	**$ -**	**$ 650,000.00**	$ 75,000.00
E 100-4900-491-726 PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -		$ -	0	$ -
	$ 2,079,942.92	**$ 2,025,158.37**	**$ 2,071,680.50**	**$2,389,436.50**	**$ 963,328.98**	**$ 2,537,975.00**	$ 148,538.50

CITY OF HOWARD LAKE
Revenues

Account	DEPT Descr	2019 BUDGET	2019 ACTUAL	2020 YTD	2020 BUDGET	2021 BUDGET	2021 YTD 8/1/2021	2022 PROPOSED BUDGET	2022 YTD	2023 PROPOSED BUDGET
R 100-311-3100	TAXES	$ 969,000.00	$ 892,804.55	$ 580,492.16	$ 1,065,459.00	$ 1,167,257.00	$ 663,477.23	$ 1,220,000.00	$ 667,494.61	
R 100-313-3100	TAX INCREMENTS	$ 15,000.00	$ -	$ -	$ 15,000.00	$ 15,000.00	$ -	$ -		$ -
R 100-321-3200	3.2 BEER LICENSE	$ 400.00	$ -	$ -	$ 250.00	$ 250.00	$ -	$ 250.00		$ 250.00
R 100-322-3200	ANIMAL LICENSES	$ 300.00	$ 380.00	$ 310.00	$ 250.00	$ 250.00	$ 145.00	$ 250.00	$ 330.00	$ 400.00
R 100-323-3200	LIQUOR LICENSES	$ 4,400.00	$ 6,850.00	$ 250.00	$ 6,000.00	$ 6,000.00	$ 50.00	$ 6,000.00		$ 6,000.00
R 100-324-3200	BOWLING ALLEY LICENSES	$ 60.00	$ 2,673.25	$ 60.00	$ 60.00	$ 60.00	$ -	$ 60.00		$ -
R 100-325-3200	ELECTRONIC GAMES LICENSES	$ 20.00	$ 20.00	$ -	$ 20.00	$ 20.00	$ -	$ 20.00		$ -
R 100-326-3200	TOBACCO LICENSES	$ 200.00	$ 250.00	$ -	$ 250.00	$ 250.00	$ 100.00	$ 250.00		$ 250.00
R 100-327-3200	BUILDING PERMITS/P & Z FEES	$ 56,000.00	$ 53,813.12	$ 49,339.43	$ 40,000.00	$ 50,000.00	$ 27,798.68	$ 50,000.00	$ 65,123.34	$ 75,000.00
R 100-328-3200	PEDDLER S LICENSE	$ 500.00	$ 200.00	$ -	$ 200.00	$ 200.00	$ 250.00	$ 200.00		$ 200.00
R 100-330-3300	FIRE CONTRACTS	$ 60,000.00	$ 76,489.26	$ 40,033.31	$ 80,000.00	$ 80,000.00	$ 46,320.00	$ 95,400.00	$ 46,020.00	$ 120,000.00
R 100-331-3300	LOCAL GOVERNMENT AID	$ 572,726.00	$ 572,726.00	$ 300,091.50	$ 599,186.00	$ 612,000.00	$ 305,932.50	$ 620,000.00		$ 625,000.00
R 100-334-3300	POLICE AID	$ 20,000.00	$ 27,478.61	$ -	$ 25,000.00	$ 25,000.00		$ 25,000.00		$ 25,000.00
R 100-335-3300	FIRE RELIEF AID	$ 23,500.00	$ -	$ -	$ 23,500.00	$ 23,500.00		$ 23,500.00	$ 27,924.86	$ 28,000.00
R 100-336-3300	INTERGOVERNMENTAL REVENUE	$ 10,000.00	$ 5,989.06	$ 4,994.47	$ 15,000.00	$ 15,000.00	$ 2,865.00	$ 15,000.00	$ 2,325.00	$ 15,000.00
R 100-336-3600	INTERGOVERNMENTAL REVENUE - MISCELLANEOUS	$ 5,000.00	$ 2,921.29	$ 6,379.29	$ -	$ -	$ 1,410.48		$ 3,109.95	$ -
R 100-339-3300	OTHER - INTERGOVERNMENTAL REVENUE	$ 75,000.00	$ 14,238.47	$ -	$ -	$ -	$ -	$ -		$ -
R 100-340-3300	STATE AID - STREETS	$ -	$ -	$ -	$ -	$ -	$ 20,871.50	$ 20,000.00		$ -
R 100-342-3400	RECYCLING	$ 25,000.00	$ 29,706.70	$ 16,457.52	$ 25,000.00	$ 25,000.00	$ 18,408.22	$ 25,000.00	$ 12,856.57	$ 25,000.00
R 100-343-3400	REFUSE SERVICES	$ 105,000.00	$ 109,879.22	$ 74,592.69	$ 105,000.00	$ 105,000.00	$ 68,757.21	$ 105,000.00	$ 67,920.71	$ 105,000.00
R 100-344-3400	PARK FEES	$ 2,000.00	$ 2,700.50	$ 150.00	$ 3,200.00	$ 3,200.00	$ 450.00	$ 3,200.00	$ 200.00	$ 3,200.00
R 100-345-3400	COMMUNITY CENTER FEES	$ 1,000.00	$ 1,350.00	$ 250.00	$ 1,000.00	$ 1,000.00	$ 500.00	$ 1,000.00	$ 881.00	$ 1,000.00
R 100-346-3400	RECREATION FEES	$ 4,000.00	$ -	$ -	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00		$ -
R 100-347-3400	POLICE DEPT	$ 40,000.00	$ 8,946.03	$ 12,616.07	$ 40,000.00	$ 40,000.00	$ 13,281.72	$ 40,000.00	$ 6,139.87	$ 40,000.00
R 100-348-3400	ASSESSMENT SEARCH FEES	$ 1,000.00	$ 2,395.00	$ 1,875.00	$ 1,400.00	$ 2,000.00	$ 2,025.00	$ 2,000.00	$ 1,175.00	$ 2,000.00
R 100-349-3400	OTHER - CHARGES FOR SERVICES	$ -	$ 1,104.50	$ 292.50	$ 5,000.00	$ 5,000.00	$ 52.75	$ 5,000.00	$ 429.75	$ 5,000.00
R 100-352-3500	FINES - CITY	$ 50.00	$ 50.00	$ -	$ 100.00	$ 100.00	$ -	$ 100.00		$ 100.00
R 100-353-3500	FORFEITURES	$ 1,000.00	$ -	$ -	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 6,659.78	$ 1,000.00
R 100-355-3500	PUBLIC NUISANCE	$ 500.00	$ -	$ -	$ 250.00	$ 250.00	$ -	$ 250.00	$ 738.61	$ 250.00
R 100-357-3400?	HISTORIC CITY HALL FEES		$ -	$ -	$ 2,500.00	$ -		$ -		
R 100-361-3600	DONATIONS RECEIVED	$ 10,000.00	$ 27,194.11	$ 101,586.42	$ 24,000.00	$ 24,000.00	$ 1,000.00	$ -	$ 15,000.00	$ 15,000.00
R 100-362-3600	INTEREST - INVESTMENTS - MISCELLANEOUS	$ 24,000.00	$ 3,526.72	$ -	$ -	$ -	$ -	$ -		
R 100-362-3625	INTEREST - INVESTMENTS - INTEREST INCOME	$ -	$ 7,349.08	$ 1,284.84	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 415.29	$ 5,000.00
R 100-363-3600	INTEREST - CHECKING	$ 5,100.00	$ -	$ 354.64	$ -	$ -	$ 525.34	$ -		$ -
R 100-364-3600	REIMBURSEMENTS - MISCELLANEOUS	$ 10,500.00	$ 11,518.42	$ 7,700.30	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00		$ 10,000.00
R 100-365-3600	CABLE	$ 11,000.00	$ -	$ 2,500.00	$ 20,000.00	$ 10,000.00	$ 7,686.40	$ 10,000.00	$ 7,600.81	$ 10,000.00
R 100-366-3600	INSURANCE CLAIMS/REIMB	$ 10,000.00	$ 78,468.61	$ 34,199.81	$ 60,000.00	$ 60,000.00	$ -	$ 60,000.00	$ 814.68	$ 20,000.00
R 100-367-3600	AMBULANCE	$ 45,000.00	$ -	$ -	$ 35,000.00	$ 35,000.00	$ 35,924.43	$ 50,000.00	$ 32,018.22	$ 50,000.00
R 100-369-3600	OTHER (I HAD TO ADD THIS ACCOUNT)								$ 348.75	$ -
R 100-370-3600	TIF FUND LOAN REIMB	$ 16,000.00	*$ 43,442.61*	*$ 2,870.97*	*$ 24,000.00*	$ 24,000.00	$ -			$ -
R 100-371-3700	SPECIAL ASSESSMENTS	$ 15,000.00	$ -	$ -	$ 75,000.00	$ 15,000.00	$ 11.20	$ 15,000.00	$ 2,194.98	$ 2,500.00
R 100-391-3900	SALE OF FIXED ASSESTS	$ 2,000.00	*$ 33,000.00*	*$ 26,260.00*	*$ 36,099.00*	$ 70,000.00	$ -	$ -		$ -
R 100-392-3900	OPERATING TRANSFERS IN	$ 36,118.00	$ -	$ -	$ -	$ -	$ 26,049.00	$ 30,000.00		$ 30,000.00
R 100-395-3900	SALE OF INVESTMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
R 100-396-9999	GAIN ON SALE OF FIXED ASSETS	$ -	$ -	$ 1,300.00	$ 19,500.00	$ 19,500.00	$ -	$ -		$ -
R 100-460-3400	CHARGES FOR SERVICE - SSEC						$ 6,425.00		$ 6,390.00	$ 10,000.00
R 100-465-3400	CHARGES FOR SERVICE - SSEC DAMAGE						$ 100.00	$ -	$ 250.00	$ -
R 100-604-3300	TZD	$ 1,500.00	$ 1,343.72	$ 460.35	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00	$ 342.32	$ 1,500.00
R 100-613-3600	FIRE DEPT REIMBURSEMENTS	$ 8,000.00	$ 1,700.00	$ -	$ 8,000.00	$ 8,000.00	$ 2,000.00	$ 5,000.00		$ 5,000.00
R 100-617-3200	SPECIAL VEHICLE PERMIT	$ 800.00	$ 740.00	$ 800.00	$ 700.00	$ 700.00	$ 880.00	$ 900.00	$ 1,000.00	$ 1,000.00
R 100-618-3400	CHARGES FOR SERVICE - SSEC SECURITY						$ 600.00	$ -	$ 360.00	$ 500.00
R 100-999-9999	PRIOR PERIOD ADJUSTMENT	$ -	$ -	$ -	$ -	$ -				
	REVENUES	$1,217,674.00	$ 1,128,444.28	$ 1,267,501.27	$ 2,375,424.00	$ 1,294,780.00	$ 590,419.43	$ 1,227,880.00	$ 308,569.49	$ 1,238,150.00
	LEVY	$1,065,585.00	$ 892,804.55			$ 1,167,257.00	$ 663,477.23	$ 1,220,000.00	$ 667,494.61	$ 1,350,000.00
	TOTAL REVENUE	**$2,283,259.00**	**$2,021,248.83**			**$ 2,462,037.00**	**$ 1,253,896.66**	$ 2,447,880.00	$ 976,064.10	**$ 2,588,150.00**

HOWARD LAKE CITY COUNCIL MEETING

SEPTEMBER 19, 2022

AGENDA ITEM: **Consider Approving Preliminary 2023 General Fund Budget**

SECTION: New Business

FROM: Nick Haggenmiller, City Administrator

BACKGROUND:

EXPENDITURES

Personnel

- The Preliminary Budget includes the recommendations found in the 2022 Compensation and Classification Study.
- Removes funding for a PT facilities person. This position was briefly filled in 2021 before being left vacant in 2022. If final budget modifications allow for this to be brought back, we will do so.
- Fire Department personnel is increased slightly. This will not result in increased officer pay. However, it is deliberate to mitigate the likely possibility of adding a part or full time paid chief position.
- Council wages were increased as well to account for per-diems and leave the option open for council for a formal wage increase.

Health Insurance

- Currently budgeting a 20% health insurance premium increase. Rates will be distributed to the City by the end of the month, but after preliminary levy approval.

Professional Services

- Most professional service line items have increases associated with contractually agreed upon fee increases, and preparing for additional street & utility and facilities projects.

Capital Improvement Fund

- The adopted 10 year CIP calls for annual increases of $20,000 each year for 10 years. For the last several years, we have been able to increase at an expedited rate which will assist levy increases as additional debt service comes online over the next 5 years. This puts the yearly allocation to $650,000 or $75,000 over 2022.

Insurance

- A 10% premium increase for League of Minnesota Cities Insurance Trust has been built into the budget for 2023. LMCIT has indicated that the next several years will see large increases to prepare and respond to police and fire PTSD and cancer claims.

Community Center

- After striping this budget in previous budget years, increases are included for two reasons. First, the City will have holding costs associated with the former Howard Lake Foods building. Second, the City intends to construct a new library facility in 2023. Operation expenses would hit upon completion in late 2023/24.

Information Technology

- Seeking proposals for managed IT is an identified goal for 2023. In the meantime, organization wide we have consistently overspent this line item year after year.

REVENUE

- Revenues are forecasted to be relatively stable year to year.
- The State of Minnesota will not be funding the Small Cities Transportation Fund in 2023 (loss of about $20,000)
- We show a levy increase to $1,350,000 which includes the general fund levy and debt service levy.
- Certified LGA is set at $624,000 – slightly higher than last year.

DECISION MAKING METRICS:

FINANCIAL:

CITY OF HOWARD LAKE 2023 PRELIMINARY LEVY CERTIFICATION		
General Fund Expenditures		
General Operational Budget	$	2,537,975
Total	**$**	**2,537,975**
General Fund Debt Service		
2014A - Industrial Park	$	-
Terning Trls/DLP Assessment	$	55,735
2018A Series (HCH)	$	70,927
Total	**$**	**126,662**
General Fund Revenues		
LGA	$	624,000
Other Revenues	$	614,150
Taxes	$	1,350,000
Total	**$**	**2,588,150**
TOTAL EXPENDITURES & REVENUES		
Total Expenditures	$	2,537,975.00
Total Revenues	$	2,588,150.00
CERTIFIED LEVY		
2022 GF LEVY	$	1,082,292.00
2022 DEBT SERVICE LEVY	$	156,684.00
2022 TOTAL	**$**	**1,238,976.00**
2023 GF LEVY	$	1,223,338.00
2023 DEBT SERVICE LEVY	$	126,662.00
2023 TOTAL	**$**	**1,350,000.00**
PERENTAGE CHANGE		*9.00%*

STRATEGIC PLAN: Maintain Fiscally Responsible City Management & Operations.

COUNCIL ACTION REQUESTED: Discuss, approve Preliminary 2021 General Fund Budget.

ATTACHMENTS:

1. Draft 2023 Budget