



# SPECIAL CITY COUNCIL MEETING AGENDA

## City of New Prague

Monday, December 11, 2023 at 5:00 PM

City Hall Council Chambers - 118 Central Ave N

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### 1. CALL TO ORDER

### 2. APPROVAL OF REGULAR AGENDA

- [a.](#) 2024 Budget Discussion
- [b.](#) 2024 Capital Improvement Plan
- [c.](#) 2024 Visioning

### 3. ADJOURNMENT

#### UPCOMING MEETINGS AND NOTICES:

December 12	6:00 p.m. Park Board
December 13	7:30 a.m. EDA Board
December 13	7:00 p.m. Cedar Lake Water & Sanitary Sewer District
December 18	6:00 p.m. City Council
December 19	6:30 p.m. Golf Board
December 20	6:30 p.m. Planning Commission
<b>December 25</b>	<b>Holiday – City Offices Closed</b>
<b>December 26</b>	<b>Holiday – City Offices Closed</b>
December 27	3:30 p.m. Utilities Commission



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## MEMORANDUM

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**TO:** HONORABLE MAYOR AND CITY COUNCIL  
**FROM:** JOSHUA TETZLAFF, CITY ADMINISTRATOR  
**SUBJECT:** 2024 BUDGET  
**DATE:** DECEMBER 6, 2023

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The budget that I am presenting to you for a recommendation will be largely similar to what has been seen and discussed since August 2023. There are some small changes that have taken place since then and with a reduction in levy revenue of \$223,070, the revenue structure for 2024 is proposed to be different than a normal year to accommodate that reduction. With that in mind, my recommendation for how to proceed into 2024 is vastly similar to what it has been. My recommendation looks to not only keep taxes low, but also look to the future of New Prague as a growing City and the needs that growing cities have. I cannot ethically, when taking my professional duty as a recommending voice for the City Council seriously, focus solely on keeping the tax burden low. I also feel it is my duty to help build the City into what it could be and put it in a position that will allow it to compete with cities across the southwest metro area for new residents, new businesses, and talented employees.

With this memo, I intend to speak to the Proposed General Fund Budget & Levy Changes Overview (*Attachment #1*) and give more detail into my thinking and recommendations for you to consider prior the meeting. This summary of the changes was first seen at the August 28<sup>th</sup>, 2023, budget. The first summary's information is in black. Since then, when numbers were updated after receiving guidance from Council or do to changes in information staff received, the updates change to blue, then green, and now purple. Some of the explanation language when updated remained in black (ie. "This would empty the Equipment Fund in 2024") to keep the document more readable.

A full copy of the General, EDA, and Equipment Fund budgets are available in *Attachments #2.1 and #2.2*.

### **Revenue**

Due to the decrease in our potential tax levy, revenue is the area of the budget that has required some sources I would not traditionally recommend for an operating budget. Throughout our budget conversations, the direction I have received from the Council landed us on a General Fund levy of \$3,972,698, which was \$244,570 more than the General Fund levied in 2023. The Debt Service levy is scheduled to levy \$861,725 (\$40,442 more than 2023), the EDA \$75,000 (equal to 2023), and the Equipment Fund \$138,275 (\$61,942 less than 2023). In total, the difference was an increase of \$223,070 for an overall tax levy of \$5,047,698. With the City's intention to not certify a tax levy in 2024, which according to State Statute 275.07 means that the levy shall be the amount levied in the preceding year, the tax levy would now be scheduled to be a total of \$4,824,628.

I do have one change recommended in expenditures since our last budget workshop and have adjusted the revenues accordingly. There was extended discussion involving compensation by the Council last Monday (12/4) and I believe the fairest, most comprehensive way to address the compensation of employees would be to hire a firm to do a full compensation study. No one on staff has the expertise or the time to be able to do the project justice. With the last study, only wages were considered. There were no job description updates to match what work was being done and there does not seem to have been a discussion of benefits as a piece of total compensation. If the Council is serious about reviewing wages and benefits, I would recommend that we allocate (\$40,000) to have a full study done, starting in the process in January so that we are prepared for the 2025 budget. With that change in recommended expenditures, an additional \$263,070 in revenues would be needed above the planned revenues.

The budget I have recommended in the past remains mostly the same, and so with this latest iteration, I am recommending the primary revenue sources to reflect as follows:

- 1) Tax Levy – this property tax levy will remain as it was in 2023. This means an additional \$263,070 still needs to be adjusted for. Without being able to raise the levy in 2024, it does leave open the possibility of a larger levy increase in 2025 to adjust back to standard had New Prague been able to levy its intended amount in 2024. *Attachment #3* shows a summary of the proposed tax levy. *Attachment #3.1* shows the estimated tax impact on residential owners based on the valuations change of their property. (\$263,070 deficit)
- 2) LGA – with legislation passed in 2023, the City’s LGA increased \$197,719 to \$1,183,527. Since this was included in the budget in August, this does not change the final balance (\$263,070 deficit)
- 3) Interest Income – Interest income is an area seeing a large adjustment in my new proposed 2024. As I have stated in past meetings and earlier in this document, I do not recommend using interest income as a revenue source for the operating budget in traditional years. Interest income can be volatile year-to-year and when it is used as a source of income for the operating budget, which tends to be more stable from year-to-year, a really good year followed by a really bad year could mean having to find potentially \$100s of thousands in revenue to maintain levels of service. In normal years, I would suggest that all interest income be redirected to capital accounts, be it for Facilities, Equipment, or Infrastructure. This would mean that when projects are undertaken, cash is paid from the accounts and the remainder would be borrowed for. Swings in interest rates would not affect year-to-year budgets since all that would be affected would be how much is placed into the capital accounts. But this year is different.

The General Fund is set to receive interest payments of about \$125,000 from investments. To offset the levy at the Council’s wishes, \$50,000 of that interest had already been worked into operating revenue. That means that there is an additional \$75,000 available to use. This is a one-time measure I do not recommending continuing once the City is able to again levy in the future and would recommend returning the budgeted interest income to \$10,000 in 2025, which was the level through 2023. (\$188,070 deficit)

- 4) Fund Balance – As 2023 ends, I have done an analysis of where the City stands with less than a month to go. By my estimates, the City will conservatively realize about a \$95,000 surplus for 2023. This surplus stems from being short police officers all year. While we continue to seek officers to keep our streets rated as one of the safest in Minnesota, and our officers from burning out, it does allow for the City to use the \$95,000 in 2024. Like the interest, I would not normally recommend immediately using surplus from a previous year to reduce a tax levy as again, it fluctuates from year-to-year. Under a normal year, I would recommend the surplus be assigned to a capital fund to reduce future borrowing.

But, like interest this year, I would recommend a short-term, one-time use to bridge the gap. (\$93,070 deficit)

- 5) Public Works County Road Maintenance – after the preliminary budget was set in September 2023, staff learned that the aid the City traditional receives from the Scott County would be reduced by \$3,300. This reduction came due to the City taking over Columbus Avenue N. When the City took it over, we no longer received a small stipend for plowing from Scott County. (\$93,070 deficit)

### Expenses

With the short-term reduction in tax levy capability, expenditures are the obvious place to make reductions. I would caution against thinking that anything reduced out of the proposed budget is permanent. As New Prague grows, these are expenses that are needed, in my professional opinion. The City went through many years where the tax levy was kept incredibly low. As seen in *Attachment #4*, taken from a budget packet in August 2021, from 2012 to 2021, the City did not increase its total tax levy by more than 2.95%. While the City Council can certainly be commended for keeping taxes as low as possible, this meant that while the City was realizing commercial and residential growth, it wasn't taking advantage of that growth to complete projects. In that time, the tax rate dropped from 74.53% to 51.38% (*Attachment #5*).

In the last couple years, the tax levy has seen increases higher than the City had seen in the last decade (*Attachment #6*). As I have shown using tax impact worksheets from Scott County, this does not mean homeowners' taxes increased by the overall levy amount. New homes and businesses made up some of the increase, and commercial/industrial generally absorb a larger percentage of increases than residential does. To be able to fund parks and trails, business retention and attraction through the EDA projects and updating of regulations and guiding documents, and infrastructure growth, the City does need a supply of revenue and with growth of the City, the supply of revenue will naturally need to grow as well. And as you look at cities across the country, it is these growth projects that all cities face as they grow and seek to attract further growth. The Council stated when I was hired that it wanted to increase economic development to shift some of the tax burden away from residents. To attract businesses, the City needs to invest in projects that both draw businesses and workers to the community. I believe the budget presented thus far this year does a good job of continuing to lay a solid foundation of that. It is with this premise that the expenses I have recommended since August remain similar to what we have discussed, with the addition of the Full Compensation Study.

- 1) Personnel (Wages and Benefits) – Proposed increase of \$269,153, or 6.6%
  - a. Wages – Within the proposed budget in August, I included a Cost-of-Living Adjustment (COLA) of 4% to all city positions. I did this for a couple reasons. Looking at (*Attachment #7*), it became evident that over the last couple years, inflation has taken off. It has been stated in past budget meetings that the City saw COLAs of 2%-3% for a number of years when inflation was not moving. In 2020, the City Council commissioned a compensation study to look at wages (*Attachment #8*). Working with the consultant, the City Council picked who it wanted to be compared to and how it wanted to measure against those communities. When approved by the Council in the spring of 2021, that study reset the bar for where the wages should be. Regardless of what the COLAs had been prior, the latest study is arguably the new bench to start when speaking about COLAs. Since 2021, the City has certainly been outpaced by inflation across the US and Midwest, and has also been outpaced by Social Security. A 4% adjustment this year, while not completely making up the ground, does bring the positions closer to inflation adjusted wages. With YTD inflation through September sitting at 3.7% across the Midwest, a 4% COLA is tracking pretty close to that inflation rate.

In addition to keeping up with historic inflation, I am recommending a 4% increase in COLA to help keep New Prague competitive. Since I started two and a half years ago, the City has lost seven employees to employment opportunities around us, with wage being the leading



factor of why they are leaving. Communities around New Prague have been doing compensation studies and adjusting salaries top to bottom for the last couple years to keep competitive and not lose good people. I am not asking the City to increase every position's hourly rate by \$9/hour (which has happened for some positions in cities in the area). I am asking for a 4% bump. For each 1% adjustment, the General Fund realizes an increase of about \$32,000. So a COLA of 4% equates to roughly \$128,000 increase in General Fund expenditures.

In addition to COLAs, another wage item to consider is that the City is paying for 65% of the cost of the School Resources Officer in 2024 through an agreement with the school district. To cover this cost, I am recommending the City uses a portion of the Public Safety funds received from the State in 2023. In 2023, the City received a total of \$359,753 in Public Safety funding from the State of Minnesota. While the money is not able to be spent until 2024, and staff will be bringing full recommendations to the City Council in early 2024 for discussion, I am recommending \$44,930 be used to offset the additional expense for the year so that the City is only levying for the 25% it would pay in a normal year. The remainder of the Public Safety funds will be discussed with Council in early 2024.

- b. Health Insurance – The City is currently in the second year of a two-year agreement for health insurance. The first year of the agreement saw our health insurance rates drop by 11.08% in total. This saved the City \$83,472. This second year, the City's rates have risen 6.5%, or \$12,982 for the General Fund, over 2024. Even with the increase in 2024, there is still a savings from the 2021 rates. As we were reviewing health insurance this year, the City Council asked that staff run a few hypotheticals past Sourcewell (our current pool) to see how it would move the needle. After discussing the possible changes, the Council decided to keep health insurance where it was at for 2024. Using that information, employees and their families made their elections for 2024.

As we discussed at a Council meeting in mid-November, SCALE is now looking into the possibility of creating a county-wide pool across Scott County and using a self-insured model, similar to what Scott County currently uses, to attempt to control costs better. As that study unfolds, I will be sure to keep the Council updated and we discuss whether it would make sense to work through this pool if it is formed.

- c. Dental Insurance – This year, the City saw an increase of 8.07% in dental insurance, which resulted in a \$3,610 increase in total dental insurance costs for the General Fund. As we did with health insurance, the City staff has directed Gallagher to take dental insurance out for bid in 2024 to ensure that the plans are competitive.
- d. Life Insurance and Short-term Disability – In late 2022, the City committed to a three-year agreement for Life Insurance and Short-term Disability starting in 2023 with Hartford. Under that agreement, there is no rate change through 2025.

## 2) Operations, Maintenance, & Capital

- a. Council – Early in the budget process, I had recommended that the City put \$5,000 into the budget to get City Councilmember laptops on a rotation that keeps them under warranty while also not having five laptops come due every four years. After this initial early purchase, laptops would then cycle every four years after an election, allowing potentially new Councilmembers to come in with a fresh laptop. The Council asked that the \$5,000 for those laptops be removed.

- b. Property and Liability Insurance – the City saw its property and liability insurance increase by 7% for 2024.
- c. Fire - An adjustment was made to the fire department to increase motor fuels used by \$2,000. (\$95,070 deficit)
- d. Fitness & Aquatic Center – For 2024, the school district is projecting a loss of \$231,904 for the Fitness and Aquatic Center. With the City paying for half of any losses per the Joint Power Agreement, the City would pay \$115,952 in 2024, which is decrease \$14,275. Of note, the City has set aside \$40,000 in Fitness & Aquatic Center contingency funds for years that the facility does not do as well as project. These funds are part of the General Fund, and have been considered “assigned,” which means that they may be spent on other items/projects if the Council wishes.
- e. Capital & Special Projects
  - i. Government Buildings – Within Government Buildings, I am recommending adding in the Capital Outlay line-item to set \$100,000 aside for EITHER future City Hall maintenance or to be used towards a new facility. During our facility study, Wold Architects toured our existing facilities and made notes about maintenance needs of the building. I have included notes that were presented to the Council in October 2022 detailing the needs of City Hall (*Attachment #9*). The items need include a roof, tuck pointing the exterior, replacing HVAC, replacing windows, and replacing carpeting. Obviously, if the City opts to move out of the building, it would not want to complete these improvements. This is why I am recommending to set aside \$100,000 for City Hall maintenance/replacement to be used in the future. The City Council was made aware of the needs of the building in 2005 through a facility study and little was set aside at that point for future needs or maintenance or growth. We know that, as a City, we have a future expense to make. Now would be the time to start planning so that whichever option is chosen, money has already been set aside to begin the process and reduce the future need to borrow. Ideally, the City could get to a point where all departments would be fully funding depreciation of their assets in this way.
  - ii. Fire – Similar to using Public Safety funding for the SRO costs, I am recommending \$25,000 of the funding be used to start replacing Fire Department radios. The radios in the Fire Department are over twenty years old and in dire need of replacement. This will ultimately be a multi-year project to replace all the radios, but \$25,000 in 2024 would be a good start.
  - iii. Police – with the constant wear and tear on the squad cars, and to minimize budget fluctuations, all of the squad cars are kept on a rotation that has one replaced each year. The 2024 reflects the purchase of one squad car.
  - iv. Building Inspector – In 2020, the City updated the Finance Department offices, reconfiguring the space, painting, replacing carpet, and buying office furniture for employees. When that was done, work was not done on the Community Development Department side of City Hall due to the space constraints of the department and new furniture not making sense. The last time work was done in the Community Development Department was in 2004, when the rooms were painted and the carpet replaced. All of the furniture predates that time, meaning it is at least 20 years old. With the reconfiguration of that space in late 2022, I am now recommending putting \$10,000 into the budget for updating the desks, chairs, and other furniture that is needed in the

Community Development Department. This number would not allow a full refresh of the space, but at this time, without knowing whether City Hall will continue to be used in the short-term, I do not recommend putting money into paint/carpet.

- v. Streets/Parks/Golf – With the number of trees the City will be removing over the next 10 years, a large number of stumps will be left behind. As City staff works to transition City property by removing old trees and planting new trees, grinding stumps after tree removal allows for a much faster transition as well as creating a safer environment for visitors to City property. I am recommending splitting the cost of the stump grinder, \$36,000, between the Streets, Parks, and Golf Departments since all of them will be using the grinder extensively.
- vi. Park Board – In 2023, the City allocated \$130,000 to the Park Board to be used in expanding sidewalks and trails throughout the City. Through the process, City staff recommended using the funding for connecting a sidewalk gap along 12<sup>th</sup> Avenue SE near Settler’s Park as well as towards expanded sidewalk on Lexington Avenue from Main Street to Northside Park. Following Council direction to proceed, staff sought grant funding to help with the total cost of both segments. Both grant applications were unsuccessful at the time, but the City did receive good comments on how to make our applications more competitive in the future. Staff is recommending to carry the \$130,000 forward to 2024 as we look to secure the grant funding again to get these two segments of walk completed.

### 3) Professional Services

- a. IT – As technology becomes more engrained in everything that we do as a City, the cost to replace equipment as it ages is high. All of the City’s laptops and desktops were purchased in 2020 using CARES Act funding. While it provided the City with a refresh of all its equipment and provided the means for some employees to be able to work remotely when needed, it meant that all of our computer equipment was purchased at the same time, making it susceptible to needing to be replaced all at once.

This fall, staff started working with CTS to put together a five-year equipment replacement plan for IT equipment. I have attached the latest draft (*Attachment #10*). With this plan, we attempted to spread out the equipment needs to work within warranties for equipment while also getting the equipment onto a replacement schedule so that it wouldn’t all come due at one time. If followed, this plan will see some computers replaced earlier than normally scheduled and some replaced later than originally scheduled. When computers are replaced, they’ll be kept as back-ups should others that are later on the schedule need to be replaced early. The plan would also call for upgrades to server equipment that would make our information more secure and accessible. In 2024, we’d be looking to spend an estimated \$42,000 on IT equipment.

- b. Planning – The City is looking to wrap up its full rewrite of the Comprehensive Plan in Q1 2024. With this rewrite, the City will be in a position to grow into the future as it looks to work with developers. The next step in the process after updating a Comprehensive Plan is to look at the City’s Zoning Ordinance. A Comprehensive Plan and Zoning Ordinance should work hand-in-hand to guide development in a manner that fits the communities vision for its growth, as one guides the larger picture and the other guides specific development. While small, piecemeal updates have been made to the Zoning Ordinance, the ordinance as a whole has not been updated since it was adopted in the 1970s. This piecemeal way of updating the ordinance can create an ordinance that at times can be difficult to read/interpret without getting help from

staff, does not always address site development in a way that the City may currently wish (as expressed through the Comprehensive Plan), and may inadvertently be missing key pieces of code the City wishes to see.

Due to this, I am recommending budgeting \$40,000 for a Zoning Ordinance rewrite in 2024. According to MSA (the consultant working on the Comprehensive Plan), this would cover about half of a full update and would put the City in a position to be able to budget for the remaining \$40,000 in 2025 and have the rewrite take place.

- c. Police – Leased equipment within the department is showing an increase of \$32,400 in 2024 due to a sharp increase in body camera equipment. When the City originally purchased the body camera equipment, the City opted to pay for the equipment in full, up front. With a projected large spike in cost, City staff asked about a five-year payment plan for the equipment to level out the budget implications. When comparing the two quotes, there is not additional cost to pay for the equipment over a five-year period compared to up front. Because of that, staff recommends paying for the equipment with a payment plan.
- d. Full Compensation Study – Mentioned above in 1a, I am now recommending the City go through a full Compensation Study for all employees. This would include not only wages, which was all that was done in the 2020 study, but also updating job descriptions and benefits to ensure that employees are being compensated appropriately. In my time with the City, there has been increased discussion and interest in how employees are compensated, both with wages and benefits, and bringing in a unbiased, third-party to work with the City Council to formulate a plan to me seems like the best option. I do not recommend having internal staff perform this study, as none of us has this expertise and having a third-party review information and make a recommendation may assuage fears that staff is determining their own worth. Speaking with surrounding cities, all who have done compensation studies in the last few years, most have performed a wage only study for about \$15,000 to \$20,000. From what I am being told, when adding in benefits and job descriptions, it increases the overall cost significantly. I would recommend setting aside \$40,000 to perform this study and for us to begin immediately in 2024 so that any results are ready for the 2025 budget discussions.

#### 4) Debt Service

- a. For 2024, the debt service levy is increasing to \$861,726. This is due primarily the addition of the 2023a bond. I have attached the debt levy schedule for the next few years for your information (*Attachment #11*). Please keep in mind that there are still two future planned years (2024 and 2025) of full reconstruction projects that will add to the debt service levy.

#### 5) Other Notables

- a. In the past, the City has only budgeted for elections during election years. In 2024, there is a Presidential election so we are budgeting for election judges. The State is requiring staffed early voting and Scott County is having the cities staff the early elections. The budget reflects this need for staffed election judges for all three elections (March primary, August primary, November general). Going forward, staff will be proposing to budget for elections each year, to limit fluctuations in the budget every other year.

#### 6) Operating Transfers Out

- a. 2024 was planned to be the first year of ten years that will transition the Golf Club away from a yearly, planned transfer from the General Fund. This doesn't mean that the City isn't responsible for the Golf Club if they have a number of bad years. What it means is that tax revenue will not be sent automatically to the Golf Club from the General Fund unless there is

a verified need that the Golf Club is unable to support itself. After reviewing the budget, the budget was adjusted to drop this year's contribution by 20% to \$97,016 instead of the intended 10%. With the current situation of making up for lost revenue, I now recommending suspending the Golf Transfer for 2024. The Golf Club Fund will conservatively end 2023 with a fund balance of \$620,000. This fund balance should be sufficient for a single year to support itself. The plan would be to reexamine the status of the Golf Club and Golf Fund during the 2025 budget cycle to determine how much of the transfer should resume. (\$1,946 surplus)

### **Summary**

In summary, my recommendations are largely unchanged for how to proceed with 2024, with the addition of a Compensation Study, especially with our ability to temporarily cashflow revenues with interest income and prior year surpluses. There are many projects that the Council has expressed a desire to complete and those projects are within this recommended budget. As I have stated, I expect 2025 to potentially see a larger than normal increase to account for the reduced levy this year. Investing in the growth of the City costs money and I don't want to see New Prague at a competitive disadvantage to surrounding communities who are putting in the investments.

# 2024 Proposed General Fund Budget & Levy Changes Overview

October 3<sup>rd</sup>, 2023, Update || October 24<sup>th</sup>, 2023, Update || December 11, 2023, Update

## Revenue

1. Property Tax Levy All Funds – Increase of ~~\$255,667 or 5.30%~~ ~~\$241,511 or 5.01%~~ ~~\$223,070 or 4.62%~~ ~~0\$ or 0%~~ over 2023. Potential larger increase in 2025 to compensate for no increase in 2024.
  - a. Equipment Fund – ~~Drops to \$110,418~~ Levy ~~\$138,275~~ to continue the policy of levying for \$1,000,000 between Debt Service and the Equipment Levy. Use full balance of \$148,506. This would empty the Equipment Fund in 2024.
2. LGA – Due to legislation pass in 2023, our LGA saw an increase of \$197,719, to \$1,183,527.
3. Interest Income – Increase of ~~\$40,000~~ ~~\$125,000~~ based on our current fixed income portfolio and returns from our money market account.
4. Use \$90,000 in fund balance from 2023 projected surplus
5. Decrease Public Works County Road Maintenance Revenue by \$3,300

## Expenses

1. **Personnel (Wages & Benefits)** - Proposed increase of \$269,153 or 6.6%
  - a. Wages – projected at 4% COLA plus steps
    - i. City Administrator salary/benefit allocation has been updated to have 30% paid by the EDA (was 1.5%). The Planner salary/benefit allocation moved from 50% EDA to 100% Planning.
    - ii. 2024 is a leap year. There are two additional workdays included in the budget.
    - iii. Use \$44,930 of Public Safety funding for additional SRO pay due to agreement with the School District.
    - iv. Parks Part-Time Staff: Add \$5,000 pay & PERA/FICA due to returning staff pay increase
  - b. Health Insurance – Increase of 6.25%, or \$12,982. This the second year of a two year agreement to be part of the Sourcewell insurance pool.
  - c. Dental Insurance – Staff initially budgeted for a 10% increase in dental insurance rates in 2024. Rates were provided on 10/11 at a 8.07%, or \$3,610 increase. The budget was updated to reflect the \$914 savings.
  - d. Life Insurance & Short-Term Disability – Starting in 2023, the City entered a 3-year agreement with the Hartford that does not have any rate increases.
2. **Operations, Maintenance & Capital:**
  - a. Council – Add \$5,400 to supplies for potential new member laptops
  - b. Property and liability Insurance – 7% increase and \$0 agent fee increase
  - c. Contribution to New Prague Area Schools for Fitness & Aquatic Center – decrease \$14,275
  - d. Capital & Special Projects
    - i. Government Buildings – Increase \$100,000 for future maintenance and/or remodeling
    - ii. Fire – \$25,000 included to begin updating radios. Come from Public Safety Funding
    - iii. Police - \$62,000 included to replace a squad car
    - iv. Building Inspector – \$10,000 included to replace the aging office furniture within the Community Development office
    - v. Stump Grinder – Streets, Parks, and Golf Club each have \$12,000 included to split the cost of a stump grinder
    - vi. Streets – Delay purchase of new pickup at a cost of \$60,000
    - vii. Parks – \$70,000 included to replace a small Front-end Loader
    - viii. Park Board – \$130,000 carried over from 2023 for sidewalk/trail connections

3. **Professional Services:**

- a. Technology – \$42,000 added as Capital Outlay to start replacing equipment.
- b. Planning - \$40,000 (half of needed cost) added to plan for a full re-write of the Zoning Ordinance in 2025
- c. Police – \$32,000 increase for body camera equipment payment plan
- d. Compensation Study: \$40,000 to have a third-party review employee wages, benefits, and job descriptions

4. **Debt Service:**

- a. Planned Debt Service levy increase \$68,299 (\$889,582) to cover payments of bonds
- b. Reduce Debt Service Levy amount by \$27,857 to correct mistake in Baker Tilly debt workbook. New increase over 2023 is \$40,442 (\$861,725)

5. **Other Notables:**

- a. Elections – Budget to pay election staff for three elections (March primary, August primary, November general)

6. **Discretionary Expense:** Budget contingency to remain unchanged at \$25,000

7. **Operating Transfers Out:** Reduce Golf Club transfer by ~~\$12,127, or 10%~~ 24,254, or 20% \$121,270, or 100% temporarily. Revisit during 2025 budget cycle.

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
NON-DEPARTMENTAL	101-3-0000-31010	CURRENT PROPERTY TAXES	\$ 3,247,201	\$ 3,344,953	\$ 3,647,335	\$ 3,728,128	\$ 3,108,457	\$ 3,749,628	\$ 21,500	0.58%
	101-3-0000-31020	DELINQUENT PROPERTY TAXES	\$ 25,942	\$ 9,788	\$ 12,479	\$ -	\$ (3,611)	\$ -	\$ -	0.00%
	101-3-0000-31030	CABLE TV FRANCHISE TAXES	\$ 105,341	\$ 99,616	\$ 98,409	\$ 100,000	\$ -	\$ 90,000	\$ (10,000)	-10.00%
	101-3-0000-36100	SPECIAL ASSESSMENTS-CO	\$ 1,742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	101-3-0000-36210	INTEREST INCOME	\$ 31,532	\$ 3,344	\$ 79,733	\$ 10,000	\$ 324,909	\$ 125,000	\$ 115,000	1150.00%
	101-3-0000-36211	INTEREST INCOME- MARKET VALUE	\$ -	\$ -	\$ 11,793	\$ -	\$ -	\$ -	\$ -	0.00%
	101-3-0000-36240	INSURANCE REIMBURSEMENTS	\$ 10,604	\$ 25,898	\$ 11,390	\$ 5,000	\$ 41,896	\$ 5,000	\$ -	0.00%
	101-3-0000-36300	MISCELLANEOUS INCOME	\$ 3,606	\$ 20,934	\$ 19,622	\$ 2,000	\$ 19,062	\$ 2,000	\$ -	0.00%
	101-3-0000-36330	CONTRIBUTIONS AND DONATIONS	\$ 1,110	\$ 4,842	\$ 540	\$ 5,000	\$ -	\$ 5,000	\$ -	0.00%
	101-3-0000-36440	REIMBURSEMENTS	\$ 9,639	\$ 2,306	\$ 11,580	\$ 2,500	\$ 13,990	\$ 2,500	\$ -	0.00%
	101-3-0000-36500	USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ 201,300	\$ -	\$ 95,000	\$ (106,300)	-52.81%
	101-3-0000-39101	SALES OF GENERAL FIXED ASSETS	\$ 3,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	101-3-0000-39200	TRF- PILOT FROM ELEC FUND	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 23,333	\$ 40,000	\$ -	0.00%
	101-3-0000-39201	TRF IN	\$ 11,000	\$ 11,000	\$ 3,000	\$ -	\$ 2,917	\$ -	\$ -	0.00%
	101-3-0000-39206	TRF FROM ARPA FUNDS	\$ -	\$ -	\$ -	\$ 514,968	\$ -	\$ 237,388	\$ (277,580)	-53.90%
	101-3-0000-39207	TRF FROM EQUIPMENT FUND	\$ -	\$ -	\$ -	\$ 189,985	\$ -	\$ 148,506	\$ (41,479)	-21.83%
TOTAL REVENUES			\$ 3,491,416	\$ 3,562,682	\$ 3,935,881	\$ 4,798,881	\$ 3,530,953	\$ 4,500,022	\$ (298,859)	-6.23%
GENERAL GOVERNMENT	101-3-4100-32110	LIQUOR LICENSES	\$ 34,242	\$ 21,908	\$ 38,398	\$ 34,825	\$ 41,775	\$ 34,825	\$ -	0.00%
	101-3-4100-32180	BUSINESS LICENSES	\$ 4,735	\$ 2,350	\$ 3,620	\$ 2,500	\$ 3,458	\$ 12,500	\$ 10,000	400.00%
	101-3-4100-32181	TOBACCO LICENSES	\$ 3,000	\$ 3,400	\$ 2,800	\$ 3,000	\$ -	\$ 3,000	\$ -	0.00%
	101-3-4100-32182	PET LICENSES	\$ 1,630	\$ 3,010	\$ 375	\$ 1,000	\$ 1,640	\$ 1,000	\$ -	0.00%
	101-3-4100-32210	BUILDING PERMITS	\$ 273,361	\$ 245,413	\$ 290,554	\$ 185,000	\$ 223,666	\$ 185,000	\$ -	0.00%
	101-3-4100-32215	GOLF CART/ UTV PERMITS	\$ 1,675	\$ 2,575	\$ 4,030	\$ 3,455	\$ 4,135	\$ 3,930	\$ 475	13.75%
	101-3-4100-32220	PLANNING APPLICATIONS	\$ 10,200	\$ 7,270	\$ 6,550	\$ 6,000	\$ 5,995	\$ 6,000	\$ -	0.00%
	101-3-4100-32260	PLAN REVIEW	\$ 8,711	\$ 5,164	\$ 4,670	\$ 5,000	\$ 3,720	\$ 4,000	\$ (1,000)	-20.00%
	101-3-4100-33401	LOCAL GOVERNMENTAL AID	\$ 915,508	\$ 946,819	\$ 964,655	\$ 985,808	\$ 492,904	\$ 1,183,527	\$ 197,719	20.06%
	101-3-4100-33408	MARKET VALUE CREDIT	\$ 92	\$ 178	\$ 183	\$ -	\$ 90	\$ -	\$ -	0.00%
	101-3-4100-33410	COVID-19 - RELIEF FUNDS	\$ 2,792	\$ 14,022	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	101-3-4100-33440	PUBLIC SAFETY AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,930	\$ 69,930	0.00%
	101-3-4100-34107	ASSESSMENT SEARCH REVENUE	\$ 5,055	\$ 3,120	\$ 2,080	\$ 3,000	\$ 2,125	\$ 2,500	\$ (500)	-16.67%
	101-3-4100-34108	ADMINISTRATIVE CHARGES	\$ 7,558	\$ 14,582	\$ 6,796	\$ 7,000	\$ 4,228	\$ 7,000	\$ -	0.00%
	101-3-4100-34109	SVC CHG/CODE ENFORCEMENT	\$ 2,293	\$ 1,915	\$ 1,691	\$ 1,500	\$ (560)	\$ 1,500	\$ -	0.00%
TOTAL REVENUES			\$ 1,270,852	\$ 1,271,726	\$ 1,326,402	\$ 1,238,088	\$ 783,176	\$ 1,514,712	\$ 276,624	22.34%



									Section 2, Item a.	
Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
COUNCIL	101-4-4111-103	WAGES PART-TIME	\$ 20,700	\$ 21,550	\$ 21,869	\$ 21,900	\$ 21,569	\$ 21,900	\$ -	0.00%
	101-4-4111-113	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ 400	\$ -	0.00%
	101-4-4111-121	EMPLOYER CONT. P E R A	\$ 780	\$ 1,014	\$ 1,035	\$ 1,035	\$ 1,035	\$ 1,035	\$ -	0.00%
	101-4-4111-122	EMPLOYER CONT. F I C A	\$ 616	\$ 391	\$ 389	\$ 422	\$ 366	\$ 422	\$ -	0.00%
	101-4-4111-151	WORKER'S COMP PREMIUMS	\$ 66	\$ 73	\$ 72	\$ 95	\$ 70	\$ 95	\$ -	0.00%
	101-4-4111-200	SUPPLIES	\$ 188	\$ 744	\$ 4,677	\$ 500	\$ 45	\$ 400	\$ (100)	-20.00%
	101-4-4111-305	CIVIL LEGAL FEES	\$ -	\$ -	\$ 2,427	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4111-310	PROFESSIONAL SERVICES	\$ -	\$ 21,000	\$ -	\$ 9,300	\$ 9,200	\$ 9,300	\$ -	0.00%
	101-4-4111-320	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ 44	\$ -	\$ -	0.00%
	101-4-4111-321	TELEPHONE	\$ -	\$ -	\$ 801	\$ 1,100	\$ 905	\$ 1,000	\$ (100)	-9.09%
	101-4-4111-330	TRAVEL, CONF, MILEAGE ALLOW.	\$ 392	\$ 4,520	\$ 385	\$ 1,000	\$ 1,095	\$ 1,500	\$ 500	50.00%
	101-4-4111-340	ADVERTISING & PUBLICATIONS	\$ 38,481	\$ 32,929	\$ 38,006	\$ 35,000	\$ 20,310	\$ 35,000	\$ -	0.00%
	101-4-4111-350	PRINTING & BINDING	\$ 2,866	\$ 1,830	\$ 1,482	\$ 1,700	\$ 3,229	\$ 2,000	\$ 300	17.65%
	101-4-4111-369	INSURANCES	\$ 1,013	\$ 927	\$ 1,423	\$ 970	\$ 1,693	\$ 1,860	\$ 890	91.75%
	101-4-4111-401	CONTRACTED SERVICES	\$ 950	\$ 500	\$ 580	\$ 500	\$ 600	\$ 500	\$ -	0.00%
	101-4-4111-430	MISCELLANEOUS EXPENSE	\$ 55	\$ 93	\$ 55	\$ 150	\$ -	\$ 150	\$ -	0.00%
	101-4-4111-433	DUES & SUBSCRIPTIONS	\$ 48	\$ 78	\$ 82	\$ 80	\$ 55	\$ 80	\$ -	0.00%
	101-4-4111-450	TRAINING & SEMINARS	\$ -	\$ 273	\$ -	\$ -	\$ 125	\$ 500	\$ 500	0.00%
TOTAL EXPENDITURES			\$ 66,155	\$ 85,922	\$ 73,283	\$ 74,152	\$ 60,341	\$ 76,142	\$ 1,990	2.68%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
ADMINISTRATION	101-4-4132-101	WAGES FULL-TIME	\$ 297,219	\$ 344,508	\$ 335,521	\$ 315,213	\$ 284,905	\$ 288,397	\$ (26,816)	-8.51%
	101-4-4132-102	WAGES OVERTIME	\$ 1,158	\$ 993	\$ 347	\$ 500	\$ 612	\$ 500	\$ -	0.00%
	101-4-4132-113	EMPLOYEE BENEFITS	\$ 4,800	\$ 4,658	\$ 4,400	\$ 5,057	\$ 4,400	\$ 4,800	\$ (257)	-5.08%
	101-4-4132-121	EMPLOYER CONT. P E R A	\$ 22,075	\$ 23,531	\$ 23,471	\$ 23,678	\$ 21,678	\$ 21,667	\$ (2,011)	-8.49%
	101-4-4132-122	EMPLOYER CONT. F I C A	\$ 20,315	\$ 21,705	\$ 21,818	\$ 24,172	\$ 20,115	\$ 22,119	\$ (2,053)	-8.49%
	101-4-4132-131	HEALTH INSURANCE	\$ 56,748	\$ 61,563	\$ 67,263	\$ 59,509	\$ 57,388	\$ 57,428	\$ (2,081)	-3.50%
	101-4-4132-132	DENTAL INSURANCE	\$ 4,131	\$ 4,316	\$ 4,473	\$ 6,012	\$ 5,323	\$ 5,920	\$ (92)	-1.53%
	101-4-4132-133	LIFE & S-T DISABILITY INS	\$ 441	\$ 484	\$ 374	\$ 300	\$ 1,002	\$ 863	\$ 563	187.67%
	101-4-4132-151	WORKER'S COMP PREMIUMS	\$ 1,645	\$ 1,822	\$ 2,238	\$ 1,887	\$ 2,005	\$ 1,746	\$ (141)	-7.47%
	101-4-4132-200	SUPPLIES	\$ 2,125	\$ 1,849	\$ 1,454	\$ 2,000	\$ 1,295	\$ 2,000	\$ -	0.00%
	101-4-4132-220	REPAIRS & MAINT. SUPPLIES	\$ 4	\$ 49	\$ -	\$ -	\$ 23	\$ -	\$ -	0.00%
	101-4-4132-231	SAFETY EQUIP & TRAINING	\$ 1,095	\$ 1,085	\$ 830	\$ 1,196	\$ 1,054	\$ 1,196	\$ -	0.00%
	101-4-4132-301	AUDIT	\$ 19,022	\$ 22,735	\$ 22,440	\$ 23,524	\$ 23,341	\$ 24,742	\$ 1,218	5.18%
	101-4-4132-310	PROFESSIONAL SERVICES	\$ 3,536	\$ 4,903	\$ 16,243	\$ 5,000	\$ 400	\$ 45,000	\$ 40,000	800.00%
	101-4-4132-320	POSTAGE	\$ 1,124	\$ 1,058	\$ 1,075	\$ 1,200	\$ 1,029	\$ 1,200	\$ -	0.00%
	101-4-4132-321	TELEPHONE	\$ 5,061	\$ 1,712	\$ 1,807	\$ 2,000	\$ 1,749	\$ 2,000	\$ -	0.00%
	101-4-4132-322	COMPUTER COMM/MAINT	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -	0.00%
	101-4-4132-330	TRAVEL, CONF, MILEAGE ALLOW.	\$ -	\$ 140	\$ -	\$ -	\$ 87	\$ -	\$ -	0.00%
	101-4-4132-340	ADVERTISING & PUBLICATIONS	\$ 112	\$ -	\$ -	\$ -	\$ 305	\$ -	\$ -	0.00%
	101-4-4132-369	INSURANCES	\$ 2,216	\$ 1,538	\$ 2,138	\$ 2,384	\$ 2,472	\$ 2,716	\$ 332	13.93%
	101-4-4132-401	CONTRACTED SERVICES	\$ 87	\$ 96	\$ 96	\$ 100	\$ 92	\$ 100	\$ -	0.00%
	101-4-4132-410	RENTALS	\$ 3,748	\$ 2,605	\$ 3,109	\$ 2,500	\$ 5,509	\$ 2,500	\$ -	0.00%
	101-4-4132-430	MISCELLANEOUS EXPENSE	\$ -	\$ 38	\$ -	\$ 200	\$ 75	\$ 200	\$ -	0.00%
	101-4-4132-431	CREDIT CARD EXPENSE	\$ 404	\$ 580	\$ 1,033	\$ 550	\$ 849	\$ 550	\$ -	0.00%
	101-4-4132-433	DUES & SUBSCRIPTIONS	\$ 9,852	\$ 11,373	\$ 22,273	\$ 12,000	\$ 3,257	\$ 12,000	\$ -	0.00%
	101-4-4132-450	TRAINING & SEMINARS	\$ 56	\$ 70	\$ 876	\$ 4,000	\$ 1,031	\$ 4,000	\$ -	0.00%
	TOTAL EXPENDITURES		\$ 456,972	\$ 513,412	\$ 533,280	\$ 492,982	\$ 440,045	\$ 501,644	\$ 8,662	1.76%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
TECH NETWORK	101-4-4135-207	COMPUTER SUPPORT SERVICES	\$ 70,243	\$ 57,342	\$ 56,744	\$ 67,000	\$ 58,889	\$ 67,000	\$ -	0.00%
	101-4-4135-322	COMPUTER COMM/MAINT	\$ 23,127	\$ 23,658	\$ 32,198	\$ 99,685	\$ 123,202	\$ 98,000	\$ (1,685)	-1.69%
	101-4-4135-369	INSURANCES	\$ 261	\$ 147	\$ 177	\$ 197	\$ 349	\$ 383	\$ 186	94.42%
	101-4-4135-500	CAPITAL OUTLAY	\$ 217,900	\$ 79,566	\$ -	\$ -	\$ -	\$ 42,000	\$ 42,000	0.00%
		TOTAL EXPENDITURES	\$ 311,531	\$ 160,713	\$ 89,118	\$ 166,882	\$ 182,440	\$ 207,383	\$ 40,501	24.27%
ELECTIONS	101-4-4141-103	WAGES PART-TIME	\$ 9,678	\$ -	\$ 10,086	\$ -	\$ -	\$ 12,000	\$ 12,000	0.00%
	101-4-4141-200	SUPPLIES	\$ 4,211	\$ -	\$ 3,461	\$ 5,120	\$ -	\$ 500	\$ (4,620)	-90.23%
	101-4-4141-310	PROFESSIONAL SERVICES	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
	101-4-4141-320	POSTAGE	\$ 136	\$ 2	\$ 107	\$ -	\$ -	\$ 100	\$ 100	0.00%
	101-4-4141-330	TRAVEL, CONF, MILEAGE ALLOW.	\$ 721	\$ -	\$ 435	\$ -	\$ -	\$ 600	\$ 600	0.00%
	101-4-4141-340	ADVERTISING & PUBLICATIONS	\$ 279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4141-369	INSURANCES	\$ 30	\$ 1	\$ 56	\$ -	\$ 14	\$ -	\$ -	0.00%
	101-4-4141-430	MISCELLANEOUS EXPENSE	\$ 179	\$ -	\$ 263	\$ -	\$ -	\$ 1,500	\$ 1,500	0.00%
	101-4-4141-500	CAPITAL OUTLAY	\$ -	\$ -	\$ 9,717	\$ -	\$ -	\$ -	\$ -	0.00%
		TOTAL EXPENDITURES	\$ 16,434	\$ 1,202	\$ 25,324	\$ 6,320	\$ 1,214	\$ 15,900	\$ 9,580	151.58%
ASSESSOR	101-4-4155-312	ASSESSOR FEES	\$ 40,600	\$ 41,800	\$ 43,100	\$ 44,393	\$ 44,400	\$ 45,700	\$ 1,307	2.94%
		TOTAL EXPENDITURES	\$ 40,600	\$ 41,800	\$ 43,100	\$ 44,393	\$ 44,400	\$ 45,700	\$ 1,307	2.94%
ATTORNEY	101-4-4161-304	CRIMINAL LEGAL FEES	\$ 20,976	\$ 24,830	\$ 22,063	\$ 30,000	\$ 23,820	\$ 30,000	\$ -	0.00%
	101-4-4161-305	CIVIL LEGAL FEES	\$ 45,543	\$ 48,814	\$ 47,945	\$ 40,000	\$ 31,862	\$ 40,000	\$ -	0.00%
		TOTAL EXPENDITURES	\$ 66,519	\$ 73,644	\$ 70,008	\$ 70,000	\$ 55,682	\$ 70,000	\$ -	0.00%
ENGINEER	101-4-4171-303	ENGINEERING FEES	\$ 9,702	\$ 13,113	\$ 7,068	\$ 15,000	\$ 7,186	\$ 20,000	\$ 5,000	33.33%
	101-4-4171-720	OPERATING TRF - OUT	\$ -	\$ -	\$ 7,592	\$ -	\$ -	\$ -	\$ -	0.00%
		TOTAL EXPENDITURES	\$ 9,702	\$ 13,113	\$ 14,660	\$ 15,000	\$ 7,186	\$ 20,000	\$ 5,000	33.33%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
PLANNING	101-4-4191-101	WAGES FULL-TIME	\$ 137,098	\$ 143,695	\$ 173,649	\$ 197,621	\$ 178,508	\$ 249,252	\$ 51,631	26.13%
	101-4-4191-103	WAGES PART-TIME	\$ -	\$ 3,948	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4191-113	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ 160	\$ -	\$ 160	\$ -	0.00%
	101-4-4191-121	EMPLOYER CONT. P E R A	\$ 10,187	\$ 11,116	\$ 12,964	\$ 14,822	\$ 13,659	\$ 18,694	\$ 3,872	26.12%
	101-4-4191-122	EMPLOYER CONT. F I C A	\$ 9,372	\$ 10,310	\$ 12,010	\$ 15,130	\$ 12,953	\$ 19,083	\$ 3,953	26.13%
	101-4-4191-131	HEALTH INSURANCE	\$ 29,027	\$ 30,153	\$ 33,796	\$ 36,907	\$ 23,865	\$ 49,076	\$ 12,169	32.97%
	101-4-4191-132	DENTAL INSURANCE	\$ 2,065	\$ 2,065	\$ 2,202	\$ 3,746	\$ 2,620	\$ 5,060	\$ 1,314	35.08%
	101-4-4191-133	LIFE & S-T DISABILITY INS	\$ 201	\$ 209	\$ 174	\$ 189	\$ 616	\$ 747	\$ 558	295.24%
	101-4-4191-151	WORKER'S COMP PREMIUMS	\$ 682	\$ 784	\$ 1,319	\$ 1,102	\$ 1,321	\$ 1,382	\$ 280	25.41%
	101-4-4191-200	SUPPLIES	\$ 1,577	\$ 331	\$ 1,915	\$ 1,500	\$ 571	\$ 1,500	\$ -	0.00%
	101-4-4191-212	MOTOR FUELS	\$ 53	\$ 84	\$ 122	\$ 300	\$ 132	\$ 250	\$ (50)	-16.67%
	101-4-4191-231	SAFETY EQUIP & TRAINING	\$ 469	\$ 465	\$ 383	\$ 513	\$ 753	\$ 513	\$ -	0.00%
	101-4-4191-303	ENGINEERING FEES	\$ 1,229	\$ 1,753	\$ 723	\$ 1,600	\$ -	\$ 1,600	\$ -	0.00%
	101-4-4191-310	PROFESSIONAL SERVICES	\$ 186	\$ 1,822	\$ 1,500	\$ 100,000	\$ 37,690	\$ 42,000	\$ (58,000)	-58.00%
	101-4-4191-320	POSTAGE	\$ 240	\$ 221	\$ 410	\$ 300	\$ 414	\$ 300	\$ -	0.00%
	101-4-4191-321	TELEPHONE	\$ 3,046	\$ 872	\$ 1,333	\$ 1,548	\$ 1,402	\$ 1,548	\$ -	0.00%
	101-4-4191-322	COMPUTER COMM/MAINT	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -	0.00%
	101-4-4191-330	TRAVEL, CONF, MILEAGE ALLOW.	\$ 21	\$ 25	\$ 280	\$ 225	\$ 153	\$ 275	\$ 50	22.22%
	101-4-4191-340	ADVERTISING & PUBLICATIONS	\$ 3,515	\$ 3,054	\$ 2,825	\$ 3,000	\$ 3,700	\$ 4,000	\$ 1,000	33.33%
	101-4-4191-350	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ -	\$ 86	\$ -	\$ -	0.00%
	101-4-4191-369	INSURANCES	\$ 1,384	\$ 1,060	\$ 1,519	\$ 1,182	\$ 1,895	\$ 2,083	\$ 901	76.23%
	101-4-4191-408	VEHICLE MAINT	\$ -	\$ -	\$ 174	\$ 100	\$ 17	\$ 100	\$ -	0.00%
	101-4-4191-410	RENTALS	\$ 3,880	\$ 3,104	\$ 3,100	\$ 3,900	\$ 1,405	\$ 3,900	\$ -	0.00%
	101-4-4191-431	CREDIT CARD EXPENSE	\$ 202	\$ 290	\$ 517	\$ 300	\$ 424	\$ 400	\$ 100	33.33%
	101-4-4191-433	DUES & SUBSCRIPTIONS	\$ 702	\$ 807	\$ 913	\$ 1,000	\$ 726	\$ 1,000	\$ -	0.00%
	101-4-4191-450	TRAINING & SEMINARS	\$ -	\$ 100	\$ 1,277	\$ 1,800	\$ 1,469	\$ 1,800	\$ -	0.00%
	101-4-4191-460	LICENSE FEES/REGISTRATION	\$ 1,356	\$ 874	\$ 679	\$ 800	\$ 881	\$ 1,000	\$ 200	25.00%
	101-4-4191-500	CAPITAL OUTLAY	\$ -	\$ 3,835	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES			\$ 206,492	\$ 220,977	\$ 253,782	\$ 387,745	\$ 285,312	\$ 405,723	\$ 17,978	4.64%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
GOVERNMENT BUILDING	101-4-4194-101	WAGES FULL-TIME	\$ 9,242	\$ 9,862	\$ 10,449	\$ 10,854	\$ 8,364	\$ 7,824	\$ (3,030)	-27.92%
	101-4-4194-102	WAGES OVERTIME	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4194-113	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ 12	\$ -	\$ 12	\$ -	0.00%
	101-4-4194-121	EMPLOYER CONT. P E R A	\$ 690	\$ 763	\$ 783	\$ 813	\$ 643	\$ 586	\$ (227)	-27.92%
	101-4-4194-122	EMPLOYER CONT. F I C A	\$ 606	\$ 685	\$ 704	\$ 830	\$ 585	\$ 599	\$ (231)	-27.83%
	101-4-4194-131	HEALTH INSURANCE	\$ 2,903	\$ 3,015	\$ 3,134	\$ 2,780	\$ 2,270	\$ 1,963	\$ (817)	-29.39%
	101-4-4194-132	DENTAL INSURANCE	\$ 207	\$ 207	\$ 207	\$ 281	\$ 234	\$ 202	\$ (79)	-28.11%
	101-4-4194-133	LIFE & S-T DISABILITY INS	\$ 20	\$ 21	\$ 15	\$ 14	\$ 31	\$ 7	\$ (7)	-50.00%
	101-4-4194-151	WORKER'S COMP PREMIUMS	\$ 162	\$ 68	\$ 74	\$ 69	\$ 60	\$ 50	\$ (19)	-27.54%
	101-4-4194-200	SUPPLIES	\$ 1,291	\$ 1,226	\$ 982	\$ 1,500	\$ 1,551	\$ 1,500	\$ -	0.00%
	101-4-4194-220	REPAIRS & MAINT. SUPPLIES	\$ 5,836	\$ 2,073	\$ 2,962	\$ 3,000	\$ 2,790	\$ 3,500	\$ 500	16.67%
	101-4-4194-231	SAFETY EQUIP & TRAINING	\$ 35	\$ 197	\$ 42	\$ 100	\$ 49	\$ 100	\$ -	0.00%
	101-4-4194-310	PROFESSIONAL SERVICES	\$ 759	\$ 787	\$ 11,971	\$ 1,300	\$ 5,516	\$ 1,300	\$ -	0.00%
	101-4-4194-369	INSURANCES	\$ 994	\$ 842	\$ 201	\$ 938	\$ 177	\$ 195	\$ (743)	-79.21%
	101-4-4194-381	ELECTRIC	\$ 16,417	\$ 12,999	\$ 13,497	\$ 18,000	\$ 14,098	\$ 18,000	\$ -	0.00%
	101-4-4194-382	WATER/SEWER	\$ 2,052	\$ 1,733	\$ 1,699	\$ 2,200	\$ 2,302	\$ 2,200	\$ -	0.00%
	101-4-4194-384	REFUSE	\$ 981	\$ 1,011	\$ 1,087	\$ 1,100	\$ 876	\$ 1,100	\$ -	0.00%
	101-4-4194-385	NATURAL GAS	\$ 4,323	\$ 5,271	\$ 8,146	\$ 8,500	\$ 8,702	\$ 10,000	\$ 1,500	17.65%
	101-4-4194-387	CITY WIDE CLEAN-UP	\$ 1,683	\$ 2,200	\$ 2,180	\$ 2,400	\$ 2,215	\$ 4,000	\$ 1,600	66.67%
	101-4-4194-401	CONTRACTED SERVICES	\$ 15,060	\$ 15,060	\$ 15,060	\$ 15,500	\$ 12,866	\$ 16,000	\$ 500	3.23%
	101-4-4194-404	REPAIRS & MAINTENANCE	\$ 4,377	\$ 428	\$ 13,521	\$ 3,000	\$ 3,200	\$ 5,000	\$ 2,000	66.67%
	101-4-4194-410	RENTALS	\$ -	\$ -	\$ -	\$ -	\$ 105	\$ -	\$ -	0.00%
	101-4-4194-500	CAPITAL OUTLAY	\$ 45,218	\$ 47,825	\$ 5	\$ -	\$ -	\$ 100,000	\$ 100,000	0.00%
TOTAL EXPENDITURES			\$ 112,910	\$ 106,273	\$ 86,718	\$ 73,191	\$ 66,634	\$ 174,138	\$ 100,947	137.92%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
POLICE REVENUES	101-3-4210-33161	FEDERAL GRANT-COPS POLICE	\$ -	\$ -	\$ -	\$ -	\$ 8,309	\$ -	\$ -	0.00%
	101-3-4210-33410	COVID-19 RELIEF FUNDS	\$ 392,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	101-3-4210-33416	POLICE TRAINING AID	\$ 9,409	\$ 10,304	\$ 8,119	\$ 10,300	\$ 9,092	\$ 10,300	\$ -	0.00%
	101-3-4210-33424	POLICE STATE AID	\$ 92,148	\$ 91,926	\$ 97,660	\$ 92,000	\$ 106,172	\$ 92,000	\$ -	0.00%
	101-3-4210-34210	POLICE LIAISON REVENUE	\$ 94,319	\$ 99,492	\$ 96,035	\$ 112,000	\$ 40,408	\$ 45,408	\$ (66,592)	-59.46%
	101-3-4210-34220	POLICE REVENUE	\$ 46,875	\$ 7,281	\$ 2,761	\$ 20,000	\$ 1,379	\$ 20,000	\$ -	0.00%
	101-3-4210-35101	COURT FINES-STATE OF MN	\$ 20,976	\$ 24,820	\$ 22,063	\$ 20,000	\$ 25,457	\$ 20,000	\$ -	0.00%
	101-3-4210-36200	MISCELLANEOUS INCOME	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	0.00%
		TOTAL REVENUES	\$ 656,668	\$ 233,823	\$ 226,639	\$ 254,300	\$ 194,316	\$ 187,708	\$ (66,592)	-26.19%
POLICE	101-4-4210-101	WAGES FULL-TIME	\$ 947,322	\$ 946,719	\$ 1,072,835	\$ 1,136,974	\$ 936,531	\$ 1,263,815	\$ 126,841	11.16%
	101-4-4210-102	WAGES OVERTIME	\$ 43,402	\$ 47,754	\$ 79,963	\$ 50,000	\$ 61,385	\$ 50,000	\$ -	0.00%
	101-4-4210-107	POLICE COURT TIME	\$ 2,745	\$ 3,757	\$ 3,881	\$ 3,200	\$ 1,892	\$ 3,200	\$ -	0.00%
	101-4-4210-113	EMPLOYEE BENEFITS	\$ 10,563	\$ 14,562	\$ 25,438	\$ 15,000	\$ 16,098	\$ 15,000	\$ -	0.00%
	101-4-4210-115	VACATION ACCRUAL	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4210-121	EMPLOYER CONT. P E R A	\$ 158,439	\$ 168,363	\$ 178,234	\$ 198,898	\$ 171,700	\$ 211,788	\$ 12,890	6.48%
	101-4-4210-122	EMPLOYER CONT. F I C A	\$ 19,802	\$ 19,376	\$ 20,012	\$ 24,551	\$ 18,652	\$ 23,875	\$ (676)	-2.75%
	101-4-4210-131	HEALTH INSURANCE	\$ 175,986	\$ 180,491	\$ 162,852	\$ 226,419	\$ 164,211	\$ 239,769	\$ 13,350	5.90%
	101-4-4210-132	DENTAL INSURANCE	\$ 14,153	\$ 13,573	\$ 13,048	\$ 22,394	\$ 17,974	\$ 24,236	\$ 1,842	8.23%
	101-4-4210-133	LIFE & S-T DISABILITY INS	\$ 1,608	\$ 1,618	\$ 1,098	\$ 1,271	\$ 3,129	\$ 3,637	\$ 2,366	186.15%
	101-4-4210-151	WORKER'S COMP PREMIUMS	\$ 35,699	\$ 52,721	\$ 87,591	\$ 91,373	\$ 90,338	\$ 98,339	\$ 6,966	7.62%
	101-4-4210-200	SUPPLIES	\$ 9,752	\$ 8,804	\$ 8,585	\$ 8,000	\$ 11,098	\$ 12,000	\$ 4,000	50.00%
	101-4-4210-207	COMPUTER SUPPORT SERVICES	\$ 5,422	\$ 3,919	\$ 4,469	\$ 5,000	\$ 4,055	\$ 5,500	\$ 500	10.00%
	101-4-4210-212	MOTOR FUELS	\$ 11,756	\$ 15,678	\$ 17,685	\$ 20,000	\$ 16,842	\$ 23,000	\$ 3,000	15.00%
	101-4-4210-220	REPAIRS & MAINT. SUPPLIES	\$ -	\$ 2	\$ 28	\$ 500	\$ 845	\$ 500	\$ -	0.00%
	101-4-4210-231	SAFETY EQUIP & TRAINING	\$ 626	\$ 620	\$ 474	\$ 750	\$ 839	\$ 750	\$ -	0.00%
	101-4-4210-310	PROFESSIONAL SERVICES	\$ 1,446	\$ 1,766	\$ 2,691	\$ 2,500	\$ 2,691	\$ 2,500	\$ -	0.00%
	101-4-4210-320	POSTAGE	\$ 301	\$ 279	\$ 200	\$ 500	\$ 223	\$ 500	\$ -	0.00%
	101-4-4210-321	TELEPHONE	\$ 8,363	\$ 6,775	\$ 6,399	\$ 8,200	\$ 5,100	\$ 9,200	\$ 1,000	12.20%
	101-4-4210-322	COMPUTER COMM/MAINT	\$ 6,992	\$ 6,870	\$ 8,764	\$ 7,000	\$ 6,559	\$ 8,800	\$ 1,800	25.71%
	101-4-4210-330	TRAVEL, CONF, MILEAGE ALLOW.	\$ 140	\$ -	\$ 451	\$ 500	\$ 934	\$ 700	\$ 200	40.00%
	101-4-4210-340	ADVERTISING & PUBLICATIONS	\$ -	\$ 328	\$ 347	\$ 350	\$ 784	\$ 350	\$ -	0.00%
	101-4-4210-350	PRINTING & BINDING	\$ 63	\$ -	\$ 112	\$ 500	\$ 67	\$ 500	\$ -	0.00%

									Section 2, Item a.	
Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
POLICE	101-4-4210-369	INSURANCES	\$ 27,914	\$ 26,007	\$ 27,559	\$ 28,000	\$ 29,127	\$ 32,007	\$ 4,007	14.31%
	101-4-4210-401	CONTRACTED SERVICES	\$ 35,026	\$ 35,603	\$ 36,057	\$ 34,000	\$ 29,469	\$ 39,000	\$ 5,000	14.71%
	101-4-4210-404	REPAIRS & MAINTENANCE	\$ 128	\$ 177	\$ 62	\$ 500	\$ 152	\$ 300	\$ (200)	-40.00%
	101-4-4210-408	VEHICLE MAINT	\$ 6,384	\$ 4,194	\$ 15,860	\$ 5,500	\$ 4,211	\$ 6,500	\$ 1,000	18.18%
	101-4-4210-410	RENTALS	\$ 4,380	\$ 2,741	\$ 3,107	\$ 4,500	\$ 3,052	\$ 4,000	\$ (500)	-11.11%
	101-4-4210-415	LEASE EQUIPMENT	\$ -	\$ 18,308	\$ 6,192	\$ 1,600	\$ 20,256	\$ 34,000	\$ 32,400	2025.00%
	101-4-4210-430	MISCELLANEOUS EXPENSE	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4210-433	DUES & SUBSCRIPTIONS	\$ 546	\$ 573	\$ 827	\$ 800	\$ 5,132	\$ 850	\$ 50	6.25%
	101-4-4210-450	TRAINING & SEMINARS	\$ 7,202	\$ 7,370	\$ 8,813	\$ 8,675	\$ 10,453	\$ 14,000	\$ 5,325	61.38%
	101-4-4210-453	SEIZED PROPERTY DIST.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	0.00%
	101-4-4210-455	POLICE COMPLIANCE EXPENSES	\$ -	\$ -	\$ -	\$ 500	\$ 440	\$ 500	\$ -	0.00%
	101-4-4210-460	LICENSE FEES/REGISTRATION	\$ 158	\$ 272	\$ 679	\$ 500	\$ 762	\$ 700	\$ 200	40.00%
	101-4-4210-490	DONATION OTHER CIVIC ORG.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,980	\$ 2,980	0.00%
	101-4-4210-500	CAPITAL OUTLAY	\$ 96,393	\$ 10,451	\$ 7,841	\$ 194,200	\$ 210,005	\$ 62,000	\$ (132,200)	-68.07%
TOTAL EXPENDITURES			\$ 1,632,819	\$ 1,599,672	\$ 1,802,153	\$ 2,102,655	\$ 1,845,006	\$ 2,196,296	\$ 93,641	4.45%

										Section 2, Item a.	
Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.	
FIRE REVENUES	101-3-4220-33417	FIRE TRAINING AID	\$ 2,520	\$ 11,190	\$ 4,383	\$ 6,000	\$ 6,767	\$ 6,000	\$ -	0.00%	
	101-3-4220-33423	FIRE STATE AID	\$ 91,261	\$ 95,262	\$ 103,406	\$ 95,000	\$ 116,174	\$ 95,000	\$ -	0.00%	
	101-3-4220-33435	STATE/COUNTY GRANT	\$ -	\$ -	\$ 3,750	\$ -	\$ -	\$ -	\$ -	0.00%	
	101-3-4220-36200	MISCELLANEOUS INCOME	\$ -	\$ -	\$ 8,905	\$ -	\$ 206	\$ -	\$ -	0.00%	
	TOTAL REVENUES		\$ 93,781	\$ 106,452	\$ 120,445	\$ 101,000	\$ 123,146	\$ 101,000	\$ -	0.00%	
FIRE	101-4-4220-103	WAGES PART-TIME	\$ 31,899	\$ 30,526	\$ 30,146	\$ 38,500	\$ -	\$ 40,000	\$ 1,500	3.90%	
	101-4-4220-122	EMPLOYER CONT. F I C A	\$ 3,494	\$ 3,253	\$ 3,367	\$ 2,675	\$ -	\$ 4,050	\$ 1,375	51.40%	
	101-4-4220-124	FIRE PENSION CONTR.	\$ 91,261	\$ 95,262	\$ 103,406	\$ 99,438	\$ 116,174	\$ 100,000	\$ 562	0.57%	
	101-4-4220-151	WORKER'S COMP PREMIUMS	\$ 12,708	\$ 13,798	\$ 18,314	\$ 15,205	\$ 16,953	\$ 17,000	\$ 1,795	11.81%	
	101-4-4220-200	SUPPLIES	\$ 8,814	\$ 7,328	\$ 6,329	\$ 8,500	\$ 10,266	\$ 12,500	\$ 4,000	47.06%	
	101-4-4220-212	MOTOR FUELS	\$ 1,488	\$ 2,157	\$ 2,974	\$ 3,000	\$ 2,887	\$ 3,000	\$ -	0.00%	
	101-4-4220-220	REPAIRS & MAINT. SUPPLIES	\$ 2,088	\$ 6,770	\$ 4,363	\$ 6,500	\$ 2,510	\$ 8,000	\$ 1,500	23.08%	
	101-4-4220-231	SAFETY EQUIP & TRAINING	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	101-4-4220-310	PROFESSIONAL SERVICES	\$ 2,582	\$ 2,979	\$ 5,768	\$ 2,700	\$ 3,186	\$ 5,000	\$ 2,300	85.19%	
	101-4-4220-321	TELEPHONE	\$ 1,323	\$ 1,283	\$ 1,523	\$ 1,500	\$ 1,302	\$ 1,500	\$ -	0.00%	
	101-4-4220-322	COMPUTER COMMUNICATIONS	\$ -	\$ 247	\$ 98	\$ 250	\$ -	\$ 250	\$ -	0.00%	
	101-4-4220-330	TRAVEL, CONF, MILEAGE ALLOW.	\$ 201	\$ -	\$ 732	\$ 1,500	\$ 2,297	\$ 1,500	\$ -	0.00%	
	101-4-4220-340	ADVERTISING & PUBLICATIONS	\$ 499	\$ -	\$ 315	\$ 400	\$ 255	\$ 400	\$ -	0.00%	
	101-4-4220-369	INSURANCES	\$ 2,161	\$ 2,177	\$ 3,489	\$ 2,427	\$ 4,261	\$ 4,682	\$ 2,255	92.91%	
	101-4-4220-381	ELECTRIC	\$ 4,796	\$ 4,659	\$ 4,954	\$ 4,500	\$ 4,883	\$ 4,500	\$ -	0.00%	
	101-4-4220-382	WATER/SEWER	\$ 2,075	\$ 2,194	\$ 2,535	\$ 2,000	\$ 3,625	\$ 2,000	\$ -	0.00%	
	101-4-4220-384	REFUSE	\$ 236	\$ 236	\$ 237	\$ 250	\$ 213	\$ 250	\$ -	0.00%	
	101-4-4220-385	NATURAL GAS	\$ 1,851	\$ 1,909	\$ 3,123	\$ 3,000	\$ 3,570	\$ 4,000	\$ 1,000	33.33%	
	101-4-4220-401	CONTRACTED SERVICES	\$ 533	\$ 198	\$ 1,121	\$ 500	\$ 120	\$ 500	\$ -	0.00%	
	101-4-4220-404	REPAIRS & MAINTENANCE	\$ 7,320	\$ 7,672	\$ 17,476	\$ 8,000	\$ 4,301	\$ 8,000	\$ -	0.00%	
	101-4-4220-415	LEASE EQUIPMENT	\$ 1,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	101-4-4220-430	MISCELLANEOUS EXPENSE	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	101-4-4220-433	DUES & SUBSCRIPTIONS	\$ 145	\$ 145	\$ 145	\$ 200	\$ 145	\$ 200	\$ -	0.00%	
	101-4-4220-450	TRAINING & SEMINARS	\$ 6,241	\$ 2,917	\$ 12,231	\$ 7,500	\$ 7,729	\$ 10,000	\$ 2,500	33.33%	
	101-4-4220-451	REIMBURSEMENTS	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	0.00%	
	101-4-4220-500	CAPITAL OUTLAY	\$ 7,439	\$ -	\$ 12,685	\$ -	\$ 1,752	\$ 25,000	\$ 25,000	0.00%	
TOTAL EXPENDITURES		\$ 190,777	\$ 185,959	\$ 239,330	\$ 208,545	\$ 186,426	\$ 252,332	\$ 43,787	21.00%		



Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
BUILDING INSPECTOR	101-4-4240-101	WAGES FULL-TIME	\$ 194,065	\$ 197,486	\$ 185,857	\$ 204,558	\$ 186,199	\$ 220,753	\$ 16,195	7.92%
	101-4-4240-102	WAGES OVERTIME	\$ -	\$ -	\$ 712	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4240-113	EMPLOYEE BENEFITS	\$ 550	\$ 610	\$ 825	\$ 940	\$ 800	\$ 940	\$ -	0.00%
	101-4-4240-121	EMPLOYER CONT. P E R A	\$ 14,424	\$ 15,326	\$ 13,254	\$ 15,342	\$ 14,124	\$ 16,556	\$ 1,214	7.91%
	101-4-4240-122	EMPLOYER CONT. F I C A	\$ 13,752	\$ 14,419	\$ 13,323	\$ 15,720	\$ 13,238	\$ 16,960	\$ 1,240	7.89%
	101-4-4240-131	HEALTH INSURANCE	\$ 34,018	\$ 33,579	\$ 45,517	\$ 46,347	\$ 37,648	\$ 46,527	\$ 180	0.39%
	101-4-4240-132	DENTAL INSURANCE	\$ 3,441	\$ 3,326	\$ 3,128	\$ 4,682	\$ 4,160	\$ 5,060	\$ 378	8.07%
	101-4-4240-133	LIFE & S-T DISABILITY INS	\$ 335	\$ 337	\$ 226	\$ 263	\$ 674	\$ 680	\$ 417	158.56%
	101-4-4240-151	WORKER'S COMP PREMIUMS	\$ 944	\$ 1,075	\$ 1,598	\$ 1,139	\$ 1,369	\$ 1,228	\$ 89	7.81%
	101-4-4240-200	SUPPLIES	\$ 211	\$ 1,413	\$ 221	\$ -	\$ 414	\$ 1,300	\$ 1,300	0.00%
	101-4-4240-212	MOTOR FUELS	\$ 391	\$ 795	\$ 2,140	\$ 2,000	\$ 1,393	\$ 2,000	\$ -	0.00%
	101-4-4240-220	REPAIRS & MAINT SUPPLIES	\$ -	\$ -	\$ -	\$ 1,300	\$ 6	\$ -	\$ (1,300)	-100.00%
	101-4-4240-231	SAFETY EQUIP & TRAINING	\$ 626	\$ 760	\$ 557	\$ 684	\$ 602	\$ 684	\$ -	0.00%
	101-4-4240-310	PROFESSIONAL SERVICES	\$ -	\$ 957	\$ 3,309	\$ 1,300	\$ 1,443	\$ 1,300	\$ -	0.00%
	101-4-4240-320	POSTAGE	\$ 14	\$ 64	\$ 23	\$ 100	\$ 21	\$ 100	\$ -	0.00%
	101-4-4240-321	TELEPHONE	\$ 1,291	\$ 1,439	\$ 1,534	\$ 1,600	\$ 1,447	\$ 1,600	\$ -	0.00%
	101-4-4240-322	COMPUTER COMM/MAINT	\$ -	\$ 15	\$ -	\$ -	\$ 52	\$ -	\$ -	0.00%
	101-4-4240-330	TRAVEL, CONF, MILEAGE ALLOW.	\$ -	\$ 254	\$ -	\$ 250	\$ 12	\$ 250	\$ -	0.00%
	101-4-4240-340	ADVERTISING & PUBLICATIONS	\$ -	\$ -	\$ 330	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4240-369	INSURANCES	\$ 1,715	\$ 1,863	\$ 2,323	\$ 2,077	\$ 1,752	\$ 1,926	\$ (151)	-7.27%
	101-4-4240-401	CONTRACTED NUISANCE ABATEMENT	\$ 558	\$ 795	\$ 1,127	\$ 1,500	\$ 456	\$ 1,500	\$ -	0.00%
	101-4-4240-408	VEHICLE MAINTENANCE	\$ 714	\$ 542	\$ 22	\$ 700	\$ 76	\$ 700	\$ -	0.00%
	101-4-4240-410	RENTALS	\$ 828	\$ 860	\$ 874	\$ 850	\$ 822	\$ 850	\$ -	0.00%
	101-4-4240-431	CREDIT CARD FEES	\$ 3,432	\$ 4,932	\$ 8,784	\$ 4,000	\$ 7,214	\$ 6,000	\$ 2,000	50.00%
	101-4-4240-433	DUES & SUBSCRIPTIONS	\$ 1,030	\$ 901	\$ 255	\$ 900	\$ 85	\$ 900	\$ -	0.00%
	101-4-4240-450	TRAINING & SEMINARS	\$ 1,931	\$ 3,316	\$ 1,466	\$ 3,200	\$ 529	\$ 3,200	\$ -	0.00%
	101-4-4240-460	LICENSE FEES/REGISTRATION	\$ 70	\$ -	\$ 39	\$ 40	\$ 26	\$ 40	\$ -	0.00%
	101-4-4240-500	CAPITAL OUTLAY	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	0.00%
		TOTAL EXPENDITURES	\$ 280,340	\$ 285,063	\$ 287,442	\$ 309,492	\$ 274,563	\$ 341,054	\$ 31,562	10.20%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
EMERGENCY MANAGEMENT	101-4-4250-200	SUPPLIES	\$ (1)	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ (100)	-100.00%
	101-4-4250-220	REPAIRS & MAINT. SUPPLIES	\$ 200	\$ -	\$ -	\$ 250	\$ 232	\$ 350	\$ 100	40.00%
	101-4-4250-369	INSURANCES	\$ 796	\$ 807	\$ 420	\$ 800	\$ 489	\$ 537	\$ (263)	-32.88%
	101-4-4250-404	REPAIRS & MAINTENANCE	\$ 1,286	\$ 2,106	\$ -	\$ 1,500	\$ 1,018	\$ 1,750	\$ 250	16.67%
		TOTAL EXPENDITURES	\$ 2,281	\$ 2,913	\$ 420	\$ 2,650	\$ 1,739	\$ 2,637	\$ (13)	-0.49%
ANIMAL CONTROL	101-4-4270-401	CONTRACTED SERVICES	\$ 13,174	\$ 14,400	\$ 14,400	\$ 15,600	\$ 11,700	\$ 15,600	\$ -	0.00%
	101-4-4270-460	LICENSE FEES/REGISTRATION	\$ 82	\$ 197	\$ 87	\$ 150	\$ -	\$ 150	\$ -	0.00%
		TOTAL EXPENDITURES	\$ 13,256	\$ 14,597	\$ 14,487	\$ 15,750	\$ 11,700	\$ 15,750	\$ -	0.00%
PUBLIC WORKS REVENUE	101-3-4300-33425	HIGHWAY STATE AID	\$ 97,806	\$ 97,496	\$ 109,758	\$ 100,000	\$ 107,135	\$ 106,242	\$ 6,242	6.24%
	101-3-4300-33610	STATE/COUNTY ROAD MAINT	\$ 6,380	\$ 9,302	\$ 6,187	\$ 4,200	\$ 9,877	\$ 4,200	\$ -	0.00%
	101-3-4300-34320	STREET REVENUE	\$ 2,353	\$ 1,278	\$ 4,954	\$ 1,000	\$ 1,655	\$ 1,000	\$ -	0.00%
	101-3-4300-36200	MISCELLANEOUS INCOME	\$ 142	\$ 364	\$ 2,093	\$ -	\$ 155	\$ -	\$ -	0.00%
		TOTAL REVENUES	\$ 106,681	\$ 108,441	\$ 122,992	\$ 105,200	\$ 118,823	\$ 111,442	\$ 6,242	5.93%
PUBLIC WORKS	101-4-4300-101	WAGES FULL-TIME	\$ 77,512	\$ 55,352	\$ 69,291	\$ 76,170	\$ 70,399	\$ 82,036	\$ 5,866	7.70%
	101-4-4300-113	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ 56	\$ -	\$ 56	\$ -	0.00%
	101-4-4300-121	EMPLOYER CONT. P E R A	\$ 5,761	\$ 2,206	\$ 5,189	\$ 5,713	\$ 5,384	\$ 6,148	\$ 435	7.61%
	101-4-4300-122	EMPLOYER CONT. F I C A	\$ 5,729	\$ 4,371	\$ 4,906	\$ 5,831	\$ 5,239	\$ 6,276	\$ 445	7.63%
	101-4-4300-131	HEALTH INSURANCE	\$ 5,005	\$ 2,323	\$ 14,103	\$ 12,977	\$ 12,467	\$ 13,743	\$ 766	5.90%
	101-4-4300-132	DENTAL INSURANCE	\$ 963	\$ 341	\$ 963	\$ 1,311	\$ 1,311	\$ 1,417	\$ 106	8.09%
	101-4-4300-133	LIFE & S-T DISABILITY INS	\$ 94	\$ 34	\$ 71	\$ 66	\$ 236	\$ 237	\$ 171	259.09%
	101-4-4300-151	WORKER'S COMP PREMIUMS	\$ 5,394	\$ 5,925	\$ 5,249	\$ 6,130	\$ 5,374	\$ 4,614	\$ (1,516)	-24.73%
	101-4-4300-231	SAFETY EQUIP & TRAINING	\$ 313	\$ 331	\$ 237	\$ 450	\$ 301	\$ 400	\$ (50)	-11.11%
	101-4-4300-310	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 22	\$ -	\$ 25	\$ -	\$ -	0.00%
	101-4-4300-369	INSURANCES	\$ 502	\$ 361	\$ 548	\$ 403	\$ 646	\$ 710	\$ 307	76.18%
	101-4-4300-433	DUES & SUBSCRIPTIONS	\$ 438	\$ 450	\$ 463	\$ 475	\$ 478	\$ 500	\$ 25	5.26%
	101-4-4300-442	GRANTS/SPECIAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 12,859	\$ -	\$ -	0.00%
	101-4-4300-450	TRAINING & SEMINARS	\$ -	\$ 2,808	\$ -	\$ 600	\$ 20	\$ 500	\$ (100)	-16.67%
		TOTAL EXPENDITURES	\$ 101,711	\$ 74,503	\$ 101,042	\$ 110,182	\$ 114,740	\$ 116,637	\$ 6,455	5.86%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
STREET	101-4-4310-101	WAGES FULL-TIME	\$ 376,469	\$ 366,534	\$ 386,317	\$ 384,830	\$ 368,630	\$ 410,336	\$ 25,506	6.63%
	101-4-4310-102	WAGES OVERTIME	\$ 5,001	\$ 9,921	\$ 19,864	\$ 8,000	\$ 9,637	\$ 11,000	\$ 3,000	37.50%
	101-4-4310-108	WAGES ON-CALL	\$ 11,482	\$ 11,781	\$ 12,175	\$ 20,700	\$ 17,383	\$ 20,700	\$ -	0.00%
	101-4-4310-113	EMPLOYEE BENEFITS	\$ 1,925	\$ 2,475	\$ 1,925	\$ 2,375	\$ 2,925	\$ 2,375	\$ -	0.00%
	101-4-4310-121	EMPLOYER CONT. P E R A	\$ 29,089	\$ 30,246	\$ 31,641	\$ 31,015	\$ 30,448	\$ 33,236	\$ 2,221	7.16%
	101-4-4310-122	EMPLOYER CONT. F I C A	\$ 25,848	\$ 27,489	\$ 28,164	\$ 31,816	\$ 27,308	\$ 34,083	\$ 2,267	7.13%
	101-4-4310-131	HEALTH INSURANCE	\$ 105,488	\$ 103,133	\$ 110,671	\$ 90,314	\$ 93,415	\$ 90,517	\$ 203	0.22%
	101-4-4310-132	DENTAL INSURANCE	\$ 7,825	\$ 7,529	\$ 7,192	\$ 9,025	\$ 9,668	\$ 9,761	\$ 736	8.16%
	101-4-4310-133	LIFE & S-T DISABILITY INS	\$ 759	\$ 779	\$ 557	\$ 496	\$ 1,367	\$ 1,301	\$ 805	162.30%
	101-4-4310-151	WORKER'S COMP PREMIUMS	\$ 25,384	\$ 28,083	\$ 28,324	\$ 32,478	\$ 28,469	\$ 26,891	\$ (5,587)	-17.20%
	101-4-4310-200	SUPPLIES	\$ 678	\$ 1,069	\$ 923	\$ 1,100	\$ 1,715	\$ 1,200	\$ 100	9.09%
	101-4-4310-212	MOTOR FUELS	\$ 22,526	\$ 24,678	\$ 40,878	\$ 35,000	\$ 36,037	\$ 40,000	\$ 5,000	14.29%
	101-4-4310-220	REPAIRS & MAINT. SUPPLIES	\$ 24,859	\$ 23,964	\$ 19,945	\$ 38,000	\$ 26,993	\$ 41,000	\$ 3,000	7.89%
	101-4-4310-224	SIDEWALK MAINTENANCE	\$ 4,167	\$ 349	\$ 1,456	\$ 2,000	\$ 558	\$ 2,000	\$ -	0.00%
	101-4-4310-231	SAFETY EQUIP & TRAINING	\$ 2,905	\$ 2,989	\$ 2,676	\$ 3,600	\$ 3,396	\$ 3,000	\$ (600)	-16.67%
	101-4-4310-303	ENGINEERING FEES	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	0.00%
	101-4-4310-310	PROFESSIONAL SERVICES	\$ 1,135	\$ 2,787	\$ 1,727	\$ 10,900	\$ 6,265	\$ 4,200	\$ (6,700)	-61.47%
	101-4-4310-316	SNOW REMOVAL	\$ 30,423	\$ 27,344	\$ 44,578	\$ 53,000	\$ 35,660	\$ 57,000	\$ 4,000	7.55%
	101-4-4310-320	POSTAGE	\$ 17	\$ 4	\$ 21	\$ 20	\$ 1	\$ 20	\$ -	0.00%
	101-4-4310-321	TELEPHONE	\$ 4,274	\$ 2,764	\$ 3,932	\$ 4,000	\$ 3,765	\$ 4,300	\$ 300	7.50%
	101-4-4310-322	COMPUTER COMM/MAINT	\$ 485	\$ 162	\$ 56	\$ 300	\$ 52	\$ 200	\$ (100)	-33.33%
	101-4-4310-330	TRAVEL, CONF, MILEAGE ALLOW.	\$ -	\$ -	\$ 40	\$ 100	\$ -	\$ 100	\$ -	0.00%
	101-4-4310-340	ADVERTISING & PUBLICATIONS	\$ -	\$ 538	\$ -	\$ 300	\$ 186	\$ 300	\$ -	0.00%
	101-4-4310-369	INSURANCES	\$ 21,203	\$ 20,330	\$ 11,760	\$ 22,668	\$ 13,364	\$ 14,685	\$ (7,983)	-35.22%
	101-4-4310-381	ELECTRIC	\$ 3,926	\$ 4,076	\$ 4,140	\$ 4,550	\$ 3,985	\$ 4,750	\$ 200	4.40%
	101-4-4310-382	WATER/SEWER	\$ 1,192	\$ 1,111	\$ 1,397	\$ 1,400	\$ 1,286	\$ 1,500	\$ 100	7.14%
	101-4-4310-384	REFUSE	\$ 981	\$ 1,011	\$ 1,136	\$ 1,100	\$ 1,053	\$ 1,200	\$ 100	9.09%
	101-4-4310-385	NATURAL GAS	\$ 4,464	\$ 4,185	\$ 7,027	\$ 8,000	\$ 8,130	\$ 10,000	\$ 2,000	25.00%
	101-4-4310-404	REPAIRS & MAINTENANCE	\$ 20,376	\$ 17,699	\$ 15,474	\$ 28,000	\$ 19,654	\$ 29,000	\$ 1,000	3.57%
	101-4-4310-408	VEHICLE MAINT	\$ 457	\$ 2,334	\$ 3,458	\$ 4,000	\$ 5,857	\$ 6,000	\$ 2,000	50.00%
	101-4-4310-410	RENTALS	\$ 6,807	\$ 6,991	\$ 7,865	\$ 9,700	\$ 8,153	\$ 10,500	\$ 800	8.25%
	101-4-4310-414	LEASE AGREEMENTS	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
	101-4-4310-430	MISCELLANEOUS EXPENSE	\$ 1,918	\$ 675	\$ 7,067	\$ 1,000	\$ 715	\$ 1,000	\$ -	0.00%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
STREET	101-4-4310-433	DUES & SUBSCRIPTIONS	\$ 113	\$ 113	\$ 120	\$ 100	\$ 20	\$ 120	\$ 20	20.00%
	101-4-4310-441	SPECIAL PROJECTS	\$ 113,157	\$ 128,134	\$ 119,610	\$ -	\$ -	\$ 3,500	\$ 3,500	0.00%
	101-4-4310-450	TRAINING & SEMINARS	\$ 1,390	\$ 2,698	\$ 2,097	\$ 2,750	\$ 697	\$ 1,700	\$ (1,050)	-38.18%
	101-4-4310-460	LICENSE FEES/REGISTRATION	\$ 291	\$ 25	\$ 334	\$ 50	\$ 156	\$ 850	\$ 800	1600.00%
	101-4-4310-500	CAPITAL OUTLAY	\$ 23,241	\$ 6,350	\$ 33,825	\$ 107,000	\$ 265,438	\$ 12,000	\$ (95,000)	-88.79%
		TOTAL EXPENDITURES	\$ 882,256	\$ 872,350	\$ 960,369	\$ 952,187	\$ 1,034,385	\$ 892,825	\$ (59,362)	-6.23%
STREET LIGHTS	101-4-4316-369	INSURANCES	\$ 483	\$ 375	\$ 261	\$ 418	\$ 303	\$ 333	\$ (85)	-20.33%
	101-4-4316-381	ELECTRIC	\$ 69,981	\$ 63,563	\$ 59,428	\$ 72,000	\$ 58,448	\$ 72,000	\$ -	0.00%
		TOTAL EXPENDITURES	\$ 70,464	\$ 63,938	\$ 59,689	\$ 72,418	\$ 58,751	\$ 72,333	\$ (85)	-0.12%
CULTURE & RECREATION	101-3-4500-34331	TEAM LEAGUE REVENUE	\$ 1,015	\$ 5,662	\$ 2,959	\$ 2,986	\$ 2,378	\$ 2,842	\$ (144)	-4.82%
		TOTAL REVENUES	\$ 1,015	\$ 5,662	\$ 2,959	\$ 2,986	\$ 2,378	\$ 2,842	\$ (144)	-4.82%
OUTDOOR SWIMMING POOL	101-4-4510-369	INSURANCES	\$ 4,096	\$ 7,645	\$ 2,297	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4510-381	ELECTRICITY	\$ 714	\$ 761	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4510-500	CAPITAL OUTLAY	\$ -	\$ -	\$ 65,366	\$ -	\$ -	\$ -	\$ -	0.00%
		TOTAL EXPENDITURES	\$ 4,809	\$ 8,406	\$ 67,663	\$ -	\$ -	\$ -	\$ -	0.00%
AQUATIC & FITNESS CENTER	101-4-4515-369	INSURANCES	\$ 330	\$ 158	\$ 305	\$ 340	\$ 272	\$ 299	\$ (41)	-12.06%
	101-4-4515-491	CONTRIBUTION TO NPAS	\$ 123,729	\$ 186,902	\$ 164,915	\$ 130,186	\$ 139,952	\$ 115,952	\$ (14,234)	-10.93%
		TOTAL EXPENDITURES	\$ 124,059	\$ 187,060	\$ 165,220	\$ 130,526	\$ 140,224	\$ 116,251	\$ (14,275)	-10.94%
MUNICIPAL BAND	101-4-4516-103	WAGES PART-TIME	\$ 4,450	\$ 4,458	\$ 4,466	\$ 4,475	\$ 4,474	\$ 4,484	\$ 9	0.20%
		TOTAL EXPENDITURES	\$ 4,450	\$ 4,458	\$ 4,466	\$ 4,475	\$ 4,474	\$ 4,484	\$ 9	0.20%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
PARKS REVENUE	101-3-4520-33640	EMERALD ASH BORER GRANT	\$ -	\$ -	\$ -	\$ -	\$ 14,915	\$ -	\$ -	0.00%
	101-3-4520-36330	CONTRIBUTIONS AND DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ 1,140	\$ -	\$ -	0.00%
		TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 16,055	\$ -	\$ -	0.00%
PARKS	101-4-4520-101	WAGES FULL-TIME	\$ 139,913	\$ 162,296	\$ 190,362	\$ 200,669	\$ 206,789	\$ 206,158	\$ 5,489	2.74%
	101-4-4520-102	WAGES OVERTIME	\$ 531	\$ 1,275	\$ 3,958	\$ 3,300	\$ 1,826	\$ 3,500	\$ 200	6.06%
	101-4-4520-103	WAGES PART-TIME	\$ 78,387	\$ 74,544	\$ 67,320	\$ 75,000	\$ 69,773	\$ 80,000	\$ 5,000	6.67%
	101-4-4520-113	EMPLOYEE BENEFITS	\$ 650	\$ 825	\$ 1,065	\$ 1,830	\$ 1,492	\$ 1,830	\$ -	0.00%
	101-4-4520-114	UNEMPLOYMENT BENEFITS	\$ 1,487	\$ -	\$ 1,999	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4520-121	EMPLOYER CONT. P E R A	\$ 11,173	\$ 13,481	\$ 14,647	\$ 16,898	\$ 15,945	\$ 17,324	\$ 426	2.52%
	101-4-4520-122	EMPLOYER CONT. F I C A	\$ 15,861	\$ 17,756	\$ 18,508	\$ 21,481	\$ 20,767	\$ 21,916	\$ 435	2.03%
	101-4-4520-131	HEALTH INSURANCE	\$ 21,119	\$ 27,531	\$ 46,394	\$ 37,077	\$ 36,143	\$ 26,289	\$ (10,788)	-29.10%
	101-4-4520-132	DENTAL INSURANCE	\$ 2,866	\$ 2,871	\$ 3,017	\$ 3,746	\$ 3,484	\$ 3,151	\$ (595)	-15.88%
	101-4-4520-133	LIFE & S-T DISABILITY INS	\$ 279	\$ 316	\$ 271	\$ 267	\$ 747	\$ 647	\$ 380	142.32%
	101-4-4520-151	WORKER'S COMP PREMIUMS	\$ 8,367	\$ 10,096	\$ 14,227	\$ 13,599	\$ 16,115	\$ 13,855	\$ 256	1.88%
	101-4-4520-200	SUPPLIES	\$ 1,662	\$ 1,527	\$ 2,352	\$ 3,000	\$ 2,288	\$ 3,000	\$ -	0.00%
	101-4-4520-212	MOTOR FUELS	\$ 7,087	\$ 7,555	\$ 14,237	\$ 12,500	\$ 7,759	\$ 14,000	\$ 1,500	12.00%
	101-4-4520-220	REPAIRS & MAINT. SUPPLIES	\$ 49,655	\$ 44,905	\$ 45,541	\$ 50,400	\$ 45,682	\$ 54,000	\$ 3,600	7.14%
	101-4-4520-231	SAFETY EQUIP & TRAINING	\$ 1,859	\$ 1,596	\$ 1,324	\$ 2,400	\$ 1,514	\$ 1,700	\$ (700)	-29.17%
	101-4-4520-310	PROFESSIONAL SERVICES	\$ 85	\$ 482	\$ 487	\$ 20,540	\$ 512	\$ 500	\$ (20,040)	-97.57%
	101-4-4520-320	POSTAGE	\$ 4	\$ 6	\$ 1	\$ 30	\$ -	\$ 30	\$ -	0.00%
	101-4-4520-321	TELEPHONE	\$ 1,570	\$ 1,548	\$ 1,523	\$ 2,000	\$ 1,672	\$ 2,000	\$ -	0.00%
	101-4-4520-322	COMPUTER COMM/MAINT	\$ -	\$ 1,100	\$ 223	\$ 180	\$ 142	\$ 180	\$ -	0.00%
	101-4-4520-340	ADVERTISING & PUBLICATIONS	\$ 326	\$ 688	\$ 825	\$ 700	\$ 179	\$ 700	\$ -	0.00%
	101-4-4520-350	PRINTING & BINDING	\$ 140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4520-369	INSURANCES	\$ 24,242	\$ 21,762	\$ 9,848	\$ 24,264	\$ 11,817	\$ 12,985	\$ (11,279)	-46.48%
	101-4-4520-381	ELECTRIC	\$ 7,658	\$ 7,586	\$ 8,676	\$ 8,800	\$ 9,369	\$ 9,000	\$ 200	2.27%
	101-4-4520-382	WATER/SEWER	\$ 4,592	\$ 6,048	\$ 4,951	\$ 6,000	\$ 8,857	\$ 6,250	\$ 250	4.17%
	101-4-4520-384	REFUSE	\$ 1,916	\$ 2,832	\$ 3,313	\$ 3,000	\$ 1,948	\$ 3,000	\$ -	0.00%
	101-4-4520-385	NATURAL GAS	\$ 2,047	\$ 1,967	\$ 3,017	\$ 3,500	\$ 3,290	\$ 4,500	\$ 1,000	28.57%
	101-4-4520-401	CONTRACTED SERVICES	\$ 5,707	\$ 300	\$ 2,384	\$ 5,000	\$ 7,457	\$ 5,000	\$ -	0.00%
	101-4-4520-404	REPAIRS & MAINTENANCE	\$ 11,802	\$ 22,450	\$ 14,307	\$ 13,000	\$ 9,571	\$ 12,000	\$ (1,000)	-7.69%
	101-4-4520-408	VEHICLE MAINTENANCE	\$ 1,260	\$ 228	\$ 1,312	\$ 1,250	\$ 2,419	\$ 4,000	\$ 2,750	220.00%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
PARKS	101-4-4520-410	RENTALS	\$ 4,127	\$ 5,145	\$ 5,536	\$ 7,000	\$ 4,670	\$ 7,000	\$ -	0.00%
	101-4-4520-430	MISCELLANEOUS EXPENSE	\$ 2	\$ 2,054	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	0.00%
	101-4-4520-433	DUES & SUBSCRIPTIONS	\$ 613	\$ 619	\$ 660	\$ 655	\$ 721	\$ 500	\$ (155)	-23.66%
	101-4-4520-440	REAL ESTATE TAXES	\$ 2,495	\$ 2,431	\$ 2,348	\$ 2,600	\$ 3,004	\$ 2,600	\$ -	0.00%
	101-4-4520-441	SPECIAL PROJECTS	\$ 26,837	\$ 18,500	\$ 17,998	\$ 20,100	\$ 17,704	\$ 20,300	\$ 200	1.00%
	101-4-4520-442	GRANTS/SPECIAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ 47,172	\$ -	\$ -	0.00%
	101-4-4520-450	TRAINING & SEMINARS	\$ 1,390	\$ 775	\$ 3,000	\$ 900	\$ 2,300	\$ 700	\$ (200)	-22.22%
	101-4-4520-460	LICENSE FEES/REGISTRATION	\$ 124	\$ 11	\$ 135	\$ 50	\$ 74	\$ 200	\$ 150	300.00%
	101-4-4520-500	CAPITAL OUTLAY	\$ 3,500	\$ 12,990	\$ -	\$ 294,000	\$ 1,381,702	\$ 82,000	\$ (212,000)	-72.11%
		TOTAL EXPENDITURES	\$ 441,330	\$ 476,096	\$ 505,765	\$ 855,736	\$ 1,944,906	\$ 621,815	\$ (233,921)	-27.34%
PARK BOARD REVENUE	101-3-4521-33640	LOCAL GOV'T GRANTS.AID	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	0.00%
		TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	0.00%
PARK BOARD	101-4-4521-200	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 850	\$ -	\$ -	0.00%
	101-4-4521-310	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 6,150	\$ -	\$ -	0.00%
	101-4-4521-441	SPECIAL PROJECTS	\$ 12,553	\$ 75,482	\$ 6,708	\$ 43,000	\$ 48,778	\$ 50,000	\$ 7,000	16.28%
	101-4-4521-500	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ 130,000	\$ -	0.00%
		TOTAL EXPENDITURES	\$ 12,553	\$ 75,482	\$ 6,708	\$ 173,000	\$ 55,778	\$ 180,000	\$ 7,000	4.05%
LIBRARY	101-4-4550-200	SUPPLIES	\$ 548	\$ 370	\$ 364	\$ 650	\$ 522	\$ 700	\$ 50	7.69%
	101-4-4550-220	REPAIRS & MAINT. SUPPLIES	\$ 2,500	\$ 524	\$ 829	\$ 1,650	\$ 191	\$ 1,650	\$ -	0.00%
	101-4-4550-310	PROFESSIONAL SERVICES	\$ (41)	\$ -	\$ 15	\$ -	\$ 15	\$ -	\$ -	0.00%
	101-4-4550-369	INSURANCE	\$ 1,591	\$ 1,617	\$ 2,782	\$ 1,803	\$ 3,290	\$ 3,615	\$ 1,812	100.50%
	101-4-4550-381	ELECTRIC	\$ 7,076	\$ 6,620	\$ 7,684	\$ 10,000	\$ 8,615	\$ 10,000	\$ -	0.00%
	101-4-4550-382	WATER/SEWER	\$ 665	\$ 719	\$ 846	\$ 1,200	\$ 825	\$ 1,200	\$ -	0.00%
	101-4-4550-384	REFUSE	\$ 714	\$ 752	\$ 815	\$ 750	\$ 640	\$ 800	\$ 50	6.67%
	101-4-4550-385	NATURAL GAS	\$ 2,182	\$ 2,562	\$ 3,950	\$ 4,500	\$ 3,880	\$ 4,500	\$ -	0.00%
	101-4-4550-401	CONTRACTED SERVICES	\$ 7,473	\$ 8,700	\$ 8,700	\$ 9,000	\$ 7,433	\$ 9,300	\$ 300	3.33%
	101-4-4550-404	REPAIRS & MAINTENANCE	\$ 411	\$ 626	\$ 4,956	\$ 21,200	\$ 18,010	\$ 1,500	\$ (19,700)	-92.92%
		TOTAL EXPENDITURES	\$ 23,119	\$ 22,491	\$ 30,941	\$ 50,753	\$ 43,421	\$ 33,265	\$ (17,488)	-34.46%

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Diff.	2023-2024 % Diff.
UNALLOCATED REVENUE	101-3-4920-39200	OPERATING TRANSFER IN	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	0.00%
		TOTAL REVENUES	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	0.00%
UNALLOCATED	101-4-4920-310	PROFESSIONAL SERVICES	\$ 6,861	\$ 1,328	\$ -	\$ -	\$ 1,540	\$ -	\$ -	0.00%
	101-4-4920-365	INSURANCE DEDUCTIBLES	\$ 2,500	\$ 2,646	\$ -	\$ 10,000	\$ 28,242	\$ 10,000	\$ -	0.00%
	101-4-4920-369	PROP/LIAB INSURANCE	\$ 13,325	\$ 19,940	\$ 16,138	\$ 22,233	\$ 16,002	\$ 16,147	\$ (6,086)	-27.37%
	101-4-4920-430	MISCELLANEOUS EXPENSE	\$ 1,249	\$ 851	\$ 870	\$ 1,000	\$ 687	\$ 1,000	\$ -	0.00%
	101-4-4920-438	BAD DEBT	\$ -	\$ 155	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4920-615	TOWNSHIP TAX PAYMENT	\$ 7,507	\$ 6,398	\$ 4,818	\$ 3,238	\$ 3,238	\$ 3,238	\$ -	0.00%
	101-4-4920-700	CONTINGENCY	\$ 3,441	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	0.00%
	101-4-4920-720	OPERATING TRF - OUT	\$ 23,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	101-4-4920-721	OPERATING TRF - GOLF COURSE	\$ 121,270	\$ 121,270	\$ 121,270	\$ 121,270	\$ 60,635	\$ -	\$ (121,270)	-100.00%
		TOTAL EXPENDITURES	\$ 179,816	\$ 152,587	\$ 143,096	\$ 182,741	\$ 110,345	\$ 55,385	\$ (127,356)	-69.69%
PARK FEES	101-3-5201-34783	PARK FEES-SHELTERS	\$ 510	\$ 1,920	\$ 2,750	\$ 1,320	\$ 2,507	\$ 1,914	\$ 594	45.00%
		TOTAL REVENUES	\$ 510	\$ 1,920	\$ 2,750	\$ 1,320	\$ 2,507	\$ 1,914	\$ 594	45.00%
		TOTAL FUND REVENUES	\$ 5,620,923	\$ 5,290,705	\$ 5,828,068	\$ 6,501,775	\$ 4,778,354	\$ 6,419,640	\$ (82,135)	-1.26%
		TOTAL FUND EXPENDITURES	\$ 5,251,355	\$ 5,242,633	\$ 5,578,066	\$ 6,501,775	\$ 6,969,712	\$ 6,417,694	\$ (84,081)	-1.29%
		REVENUE OVER/(UNDER) EXPEND.	\$ 369,568	\$ 48,073	\$ 250,002	\$ -	\$ (2,191,358)	\$ 1,946	\$ 1,946	

Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Difference	2023-2024 % Difference
EQUIPMENT FUND	498-3-0000-31010	CURRENT PROPERTY TAXES	\$ -	\$ -	\$ -	\$ 200,217	\$ -	\$ 110,418	\$ (89,799)	-45%
	498-3-0000-39200	OPERATING TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 200,217	\$ -	\$ 110,418	\$ (89,799)	-45%
EQUIPMENT FUND	498-4-4311-720	TRANSFER OUT	\$ -	\$ -	\$ -	\$ 189,985	\$ -	\$ 120,650	\$ (69,335)	-36%
		TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 189,985	\$ -	\$ 120,650	\$ (69,335)	-36%
EDA REVENUES	680-3-0000-31010	CURRENT PROPERTY TAXES	\$ 49,760	\$ 49,732	\$ 49,776	\$ 75,000	\$ 52,140	\$ 75,000	\$ -	0%
	680-3-0000-31020	DELINQUENT PROPERTY TAXES	\$ 317	\$ 38	\$ 141	\$ -	\$ 4	\$ -	\$ -	0%
	680-3-0000-33439	PERA PENSION OTHER REVENUE	\$ -	\$ -	\$ 84	\$ -	\$ -	\$ -	\$ -	0%
	680-3-0000-36200	MISCELLANEOUS INCOME	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -	0%
	680-3-0000-36210	INTEREST INCOME	\$ 1,070	\$ 256	\$ 1,695	\$ 250	\$ 8,170	\$ 250	\$ -	0%
	680-3-4650-33410	COVID-19 RELIEF FUNDS	\$ 214,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	680-3-4650-36240	REIMBURSEMENTS	\$ 92	\$ 53	\$ 35	\$ -	\$ -	\$ -	\$ -	0%
		TOTAL REVENUES	\$ 265,240	\$ 50,079	\$ 51,734	\$ 75,250	\$ 60,313	\$ 75,250	\$ -	0%
EDA	680-4-4650-101	WAGES FULL-TIME	\$ -	\$ -	\$ 20,374	\$ 38,412	\$ 33,452	\$ 44,901	\$ 6,489	17%
	680-4-4650-113	EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ 41	\$ -	\$ 24	\$ (17)	-41%
	680-4-4650-121	EMPLOYER CONT. PERA	\$ -	\$ -	\$ 1,478	\$ 3,246	\$ 2,559	\$ 3,366	\$ 120	4%
	680-4-4650-122	EMPLOYER CONT. F I C A	\$ -	\$ -	\$ 1,473	\$ 3,311	\$ 2,552	\$ 3,435	\$ 124	4%
	680-4-4650-129	GERF CHANGE	\$ -	\$ -	\$ 13,734	\$ -	\$ -	\$ -	\$ -	0%
	680-4-4650-131	HEALTH INSURANCE	\$ -	\$ -	\$ 1,958	\$ 9,377	\$ 3,124	\$ 5,890	\$ (3,487)	-37%
	680-4-4650-132	DENTAL INSURANCE	\$ -	\$ -	\$ 138	\$ 965	\$ 268	\$ 618	\$ (347)	-36%
	680-4-4650-133	LIFE & S-T DISABILITY INS.	\$ -	\$ -	\$ 26	\$ 49	\$ 118	\$ 124	\$ 75	153%
	680-4-4650-135	OPEB EXPENSE	\$ -	\$ -	\$ 549	\$ -	\$ -	\$ -	\$ -	0%
	680-4-4650-151	WORKER'S COMPENSATION INS.	\$ -	\$ -	\$ 173	\$ 207	\$ 266	\$ 242	\$ 35	17%
	680-4-4650-200	SUPPLIES	\$ 2	\$ 12	\$ 3	\$ 500	\$ 23	\$ 500	\$ -	0%
	680-4-4650-220	REPAIRS & MAINT. SUPPLIES	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	0%
	680-4-4650-301	AUDIT	\$ 761	\$ 819	\$ 505	\$ 521	\$ 517	\$ 521	\$ -	0%
	680-4-4650-303	ENGINEERING FEES	\$ -	\$ -	\$ 395	\$ -	\$ -	\$ -	\$ -	0%
	680-4-4650-305	CIVIL LEGAL FEES	\$ 869	\$ 1,378	\$ 5,531	\$ 3,000	\$ 17,887	\$ 3,000	\$ -	0%
	680-4-4650-310	PROFESSIONAL SERVICES	\$ 14,000	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	0%
	680-4-4650-320	POSTAGE	\$ 330	\$ 179	\$ 134	\$ 200	\$ 141	\$ 200	\$ -	0%
	680-4-4650-322	COMPUTER COMM/MAINT	\$ 6	\$ 6	\$ 31	\$ -	\$ 33	\$ -	\$ -	0%
	680-4-4650-330	TRAVEL, CONF, MILEAGE ALLOW.	\$ -	\$ 120	\$ -	\$ 300	\$ 41	\$ 300	\$ -	0%
	680-4-4650-340	ADVERTISING & PUBLICATIONS	\$ 2,559	\$ 7,308	\$ 670	\$ 1,200	\$ 368	\$ 1,200	\$ -	0%
	680-4-4650-350	PRINTING & BINDING	\$ 847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	680-4-4650-369	INSURANCES	\$ -	\$ 202	\$ 251	\$ 225	\$ 2,481	\$ 2,685	\$ 2,460	1093%
	680-4-4650-430	MISCELLANEOUS EXPENSE	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	680-4-4650-433	DUES & SUBSCRIPTIONS	\$ 295	\$ 305	\$ 545	\$ 305	\$ -	\$ 545	\$ 240	79%
	680-4-4650-441	SPECIAL PROJECTS	\$ 200,604	\$ 6,715	\$ -	\$ 6,391	\$ -	\$ 5,699	\$ (692)	-11%
	680-4-4650-490	DONATION OTHER CIVIC ORG.	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	\$ -	\$ -	0%
	680-4-4650-720	TRANSFER-OUT	\$ 11,000	\$ 11,000	\$ 3,000	\$ 5,000	\$ 2,917	\$ -	\$ (5,000)	-100%
		TOTAL EXPENDITURES	\$ 231,864	\$ 28,544	\$ 52,966	\$ 75,250	\$ 67,246	\$ 75,250	\$ -	0%



Department	Account	Account Code Description	2020 Actuals	2021 Actuals	2022 Actuals	2023 Current Budget	As of 11/30/2023	2024 Requested Budget	2023-2024 \$ Difference	2023-2024 % Difference
EDA INDUST. PARK REV	681-3-0000-36210	INTEREST INCOME	\$ 523	\$ 115	\$ 593	\$ -	\$ 3,607	\$ -	\$ -	0%
	681-3-4650-39101	GAIN/LOSS ON LAND VALUE	\$ -	\$ -	\$ 161,508	\$ -	\$ -	\$ -	\$ -	0%
		TOTAL REVENUES	\$ 523	\$ 115	\$ 162,101	\$ -	\$ 3,607	\$ -	\$ -	0%
EDA INDUST. PARK	681-4-4650-303	ENGINEERING FEES	\$ -	\$ -	\$ 146	\$ -	\$ 158	\$ -	\$ -	0%
	681-4-4650-305	CIVIL LEGAL FEES	\$ -	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	681-4-4650-420	DEPRECIATION EXPENSE	\$ 1,773	\$ 1,773	\$ 1,773	\$ 1,773	\$ 1,478	\$ 1,773	\$ -	0%
	681-4-4650-500	CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ 988,000	\$ -	\$ -	\$ (988,000)	0%
		TOTAL EXPENDITURES	\$ 1,773	\$ 1,794	\$ 1,919	\$ 989,773	\$ 1,636	\$ 1,773	\$ (988,000)	-100%

CITY OF NEW PRAGUE  
2023 PROPERTY TAX LEVY, PAYABLE IN 2024  
Proposed 2024 Budget

Section 2, Item a.

	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Proposed 2024	\$ Difference	% Difference
General Fund Levy	\$2,661,977	\$2,705,477	\$2,947,000	\$3,039,000	\$3,133,985	\$3,253,533	\$3,354,390	\$3,660,878	\$3,728,128	\$3,749,628	\$21,500	0.58%
Debt Service Levy	\$986,144	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$950,000	\$950,000	\$821,283	\$861,725	\$40,442	4.92%
EDA Levy*	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$75,000	\$75,000	\$0	0.00%
Equipment Levy/CIP									\$200,217	\$138,274.62	-\$61,942	-30.94%
Total City Tax Levy	\$3,824,971	\$3,882,327	\$3,997,000	\$4,089,000	\$4,183,985	\$4,303,533	\$4,354,390	\$4,660,878	\$4,824,628	\$4,824,628	\$0	0.00%
\$ Change from Previous Year	\$59,097	\$57,356	\$114,673	\$92,000	\$94,985	\$119,548	\$50,857	\$306,488	\$163,750	\$0	2.61% Ten Year Average	
% Change from Previous Year	1.57%	1.50%	2.95%	2.30%	2.32%	2.86%	1.18%	7.04%	3.51%	0.00%		
5 year Rolling Average	0.78%	0.42%	1.01%	1.13%	2.13%	2.39%	2.32%	3.14%	3.38%	2.92%		
City Tax Capacity Rate	64.643%	62.255%	62.246%	61.060%	57.568%	54.688%	51.384%	52.218%	43.770%	42.260%		

WHAT IF TAX COMPARISON PAY 2023 vs Pay 2024 - New Prague

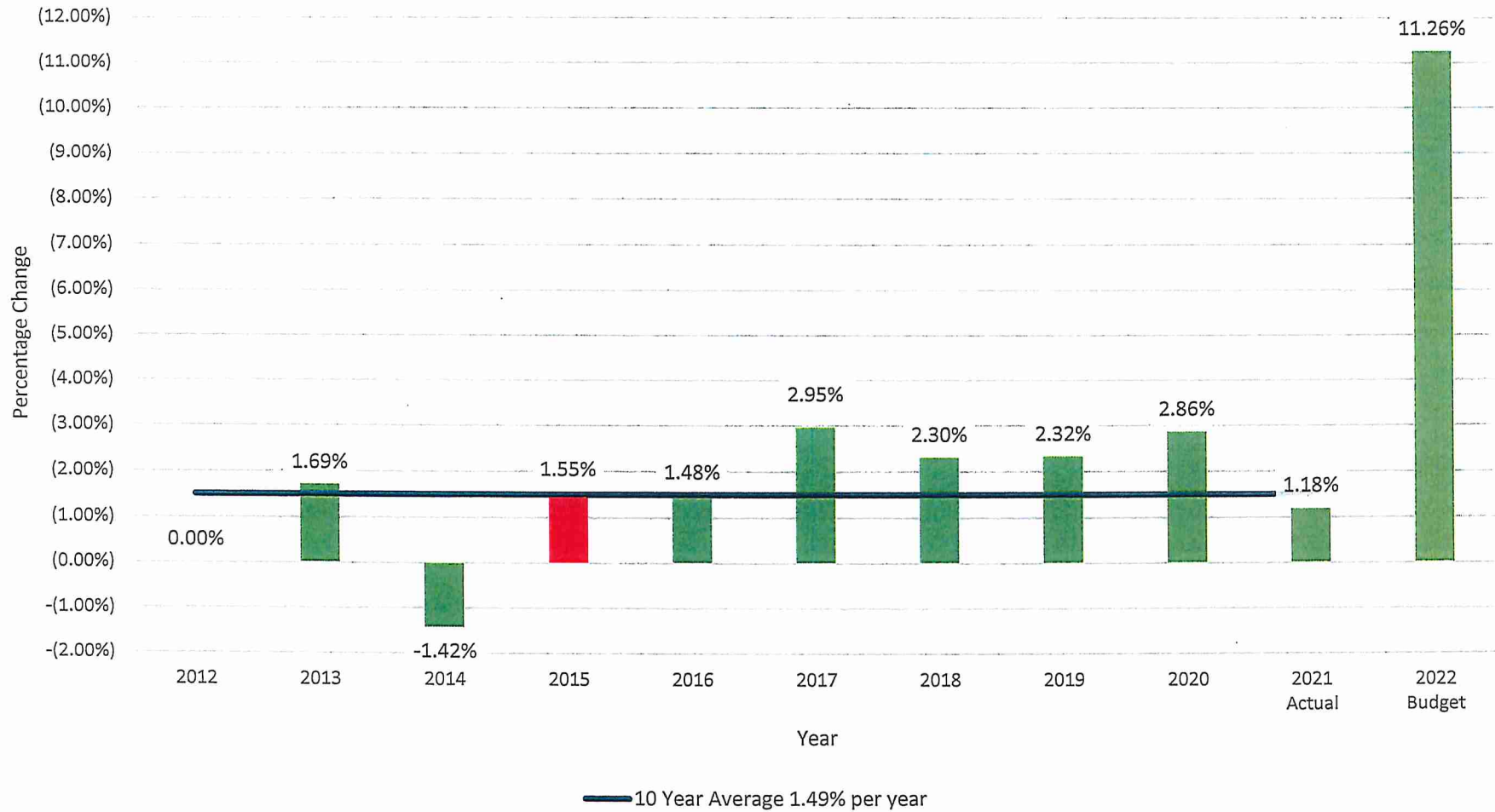
FISCAL YEAR 2023				MARKET VALUE TAX	
11,115,006 (92,237) -	GROSS TAX CAPACITY TIF (-) FISCAL DISPARITY (-)	<div>\$ 4,824,628</div> <div>\$ -</div> <div>\$ 4,824,628</div>	FINAL CERTIFIED LEVY FISCAL DISPARITY (-) TAX LEVY OR SPREAD LEVY	\$ 1,012,402,398 \$ 1,018,246,400 \$ -	Taxable Market Value Referendum Market Value CERTIFIED LEVY
11,022,769	NET TAX CAPACITY				
Tax Rate				43.770%	0.00000% Tax Rate

FISCAL YEAR 2024				MARKET VALUE TAX	
11,508,741 (92,237) -	Gross Tax Capacity TIF (-) FISCAL DISPARITY (-)	<div>\$ 4,824,628</div> <div>\$ -</div> <div>\$ 4,824,628</div>	PROPOSED LEVY FISCAL DISPARITY (-) TAX LEVY OR SPREAD LEVY	\$ 1,010,310,538 \$ 1,016,339,026 \$ -	Taxable Market Value Referendum Market Value PROPOSED LEVY
11,416,504	NET TAX CAPACITY				
Tax Rate				42.260%	0.00000% Tax Rate

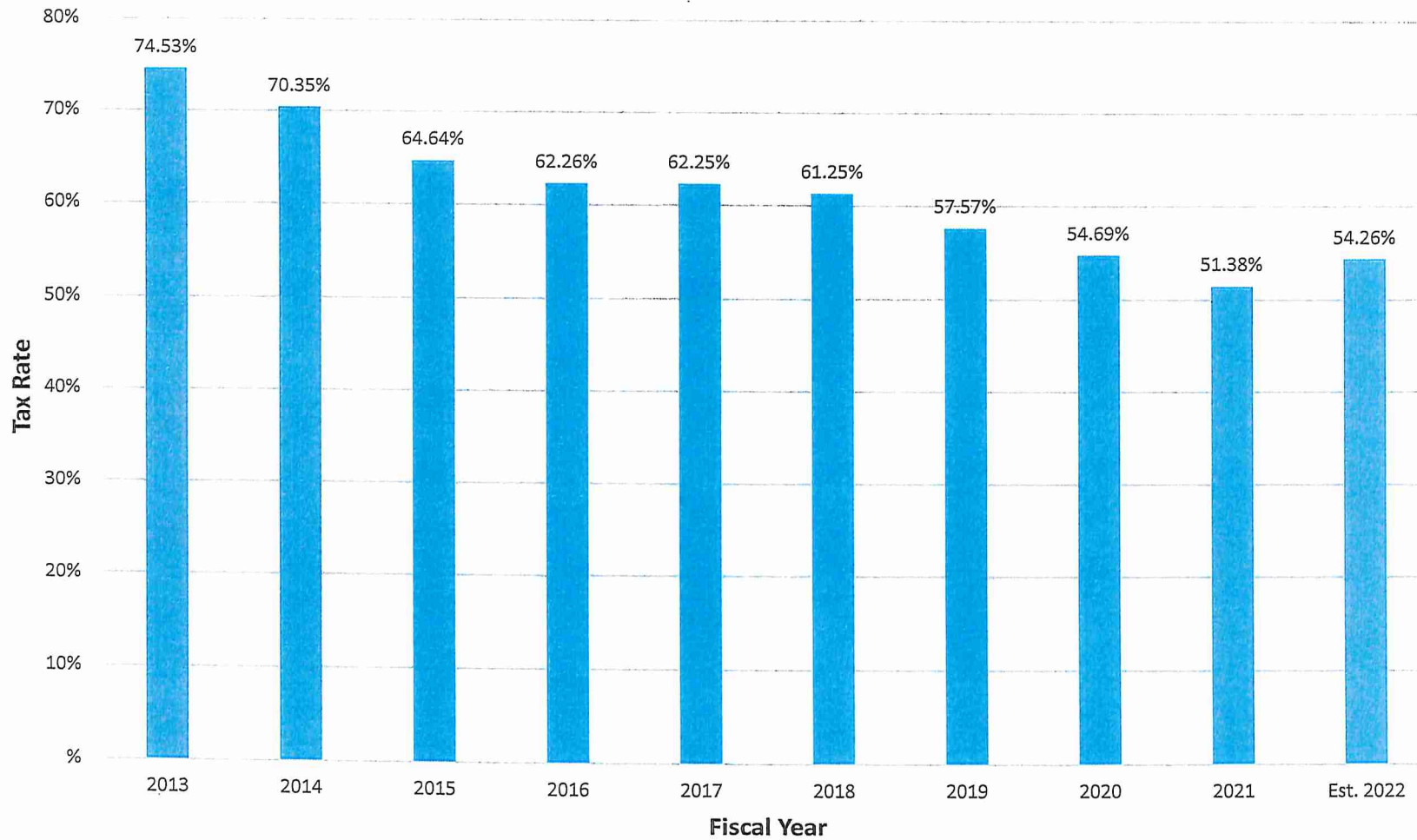
RESIDENTIAL IMPACTS      Average and Median residential values, below, are Scott County only.  
Fiscal Year 2024 Scott County values are as of 8/24/2023  
Fiscal Year 2024, shown above is based upon the % increase in Scott County's figures.  
Taxable Market Value = -0.2%, Referendum Market Value =-0.2%, Gross Tax Capacity = 2.4%.

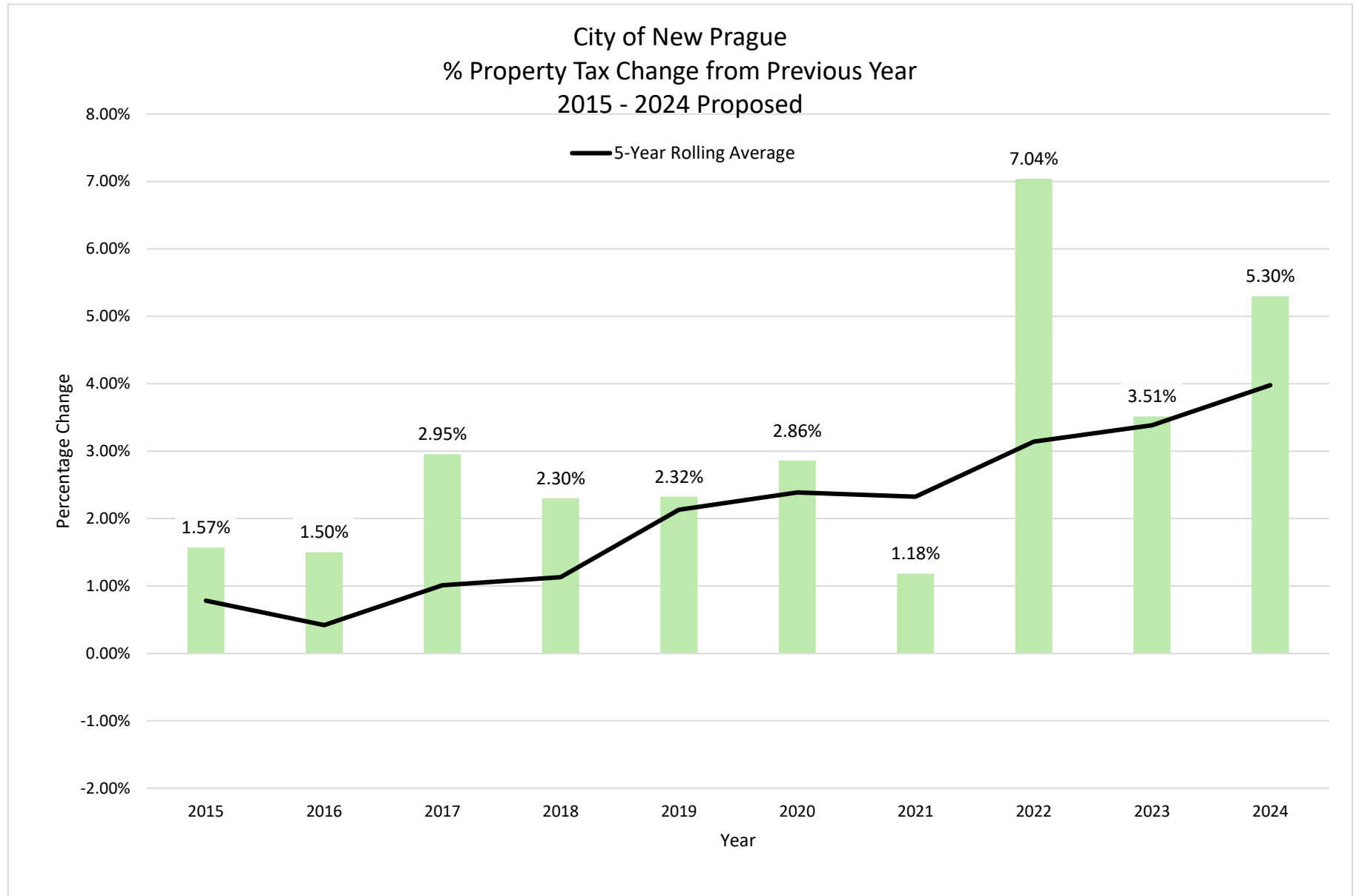
	% EMV Value Range Inc/Dec	# of affected Properties	% of Total	Avg Market Value 2023	Avg Market Value 2024	Value Exclusion 2023		Taxable Market Value 2023	Taxable Market Value 2024	Taxable % Change 2023 vs 2024	Net	MV Tax	Net	Net	MV Tax	Net	Net	Net	2023	2024	2024	2024
											Payable 2023	Payable 2023	Payable 2023	Payable 2024	Payable 2024	Payable 2024	Inc/Dec 23 vs 24	Difference % Change				
New Prague	+15.01+%	5	0.3%	\$ 325,300	\$ 374,095	\$ 7,963	\$ 3,571	\$ 317,337	\$ 370,524	16.76%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,565.84	\$ -	\$ 1,565.84	\$ 176.86	12.7%	\$ 319,200	\$ 303,800	\$ 310,221	-4.8%
	+10.01-15.00%	5	0.3%	\$ 325,300	\$ 365,963	\$ 7,963	\$ 4,303	\$ 317,337	\$ 361,659	13.97%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,528.38	\$ -	\$ 1,528.38	\$ 139.40	10.0%				
	+5.01-10.00%	28	1.9%	\$ 325,300	\$ 349,698	\$ 7,963	\$ 5,767	\$ 317,337	\$ 343,930	8.38%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,453.45	\$ -	\$ 1,453.45	\$ 64.48	4.6%				
	+0.01-5.00%	101	6.8%	\$ 325,300	\$ 333,433	\$ 7,963	\$ 7,231	\$ 317,337	\$ 326,201	2.79%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,378.53	\$ -	\$ 1,378.53	\$ (10.44)	-0.8%				
	No Change	143	9.7%	\$ 325,300	\$ 325,300	\$ 7,963	\$ 7,963	\$ 317,337	\$ 317,337	0.00%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,341.07	\$ -	\$ 1,341.07	\$ (47.90)	-3.4%				
	-0.01-5.00%	608	41%	\$ 325,300	\$ 317,168	\$ 7,963	\$ 8,695	\$ 317,337	\$ 308,473	-2.79%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,303.61	\$ -	\$ 1,303.61	\$ (85.36)	-6.1%				
	-5.01 - 10.00%	421	29%	\$ 325,300	\$ 300,903	\$ 7,963	\$ 10,159	\$ 317,337	\$ 290,744	-8.38%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,228.69	\$ -	\$ 1,228.69	\$ (160.29)	-11.5%				
	-10.00 - 15.00%	96	7%	\$ 325,300	\$ 284,638	\$ 7,963	\$ 11,623	\$ 317,337	\$ 273,015	-13.97%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,153.76	\$ -	\$ 1,153.76	\$ (235.21)	-16.9%				
	-15.01% +	69	5%	\$ 325,300	\$ 276,505	\$ 7,963	\$ 12,355	\$ 317,337	\$ 264,150	-16.76%	\$ 1,388.97	\$ -	\$ 1,388.97	\$ 1,116.30	\$ -	\$ 1,116.30	\$ (272.67)	-19.6%				
		1,476	100%																			

City of New Prague  
 % Property Tax Change from Previous Year  
 2012 - 2022 Proposed  
 Preliminary August 11, 2021



# City of New Prague City Tax Rate (2013-2022 Est.)

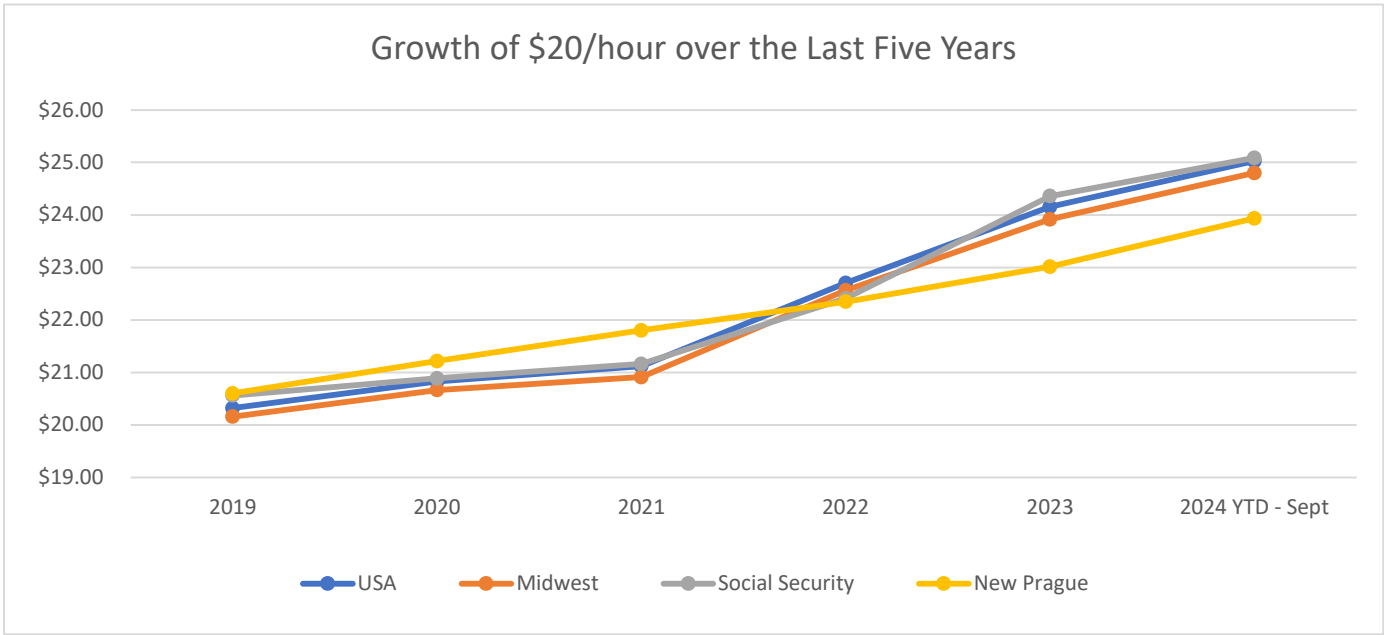
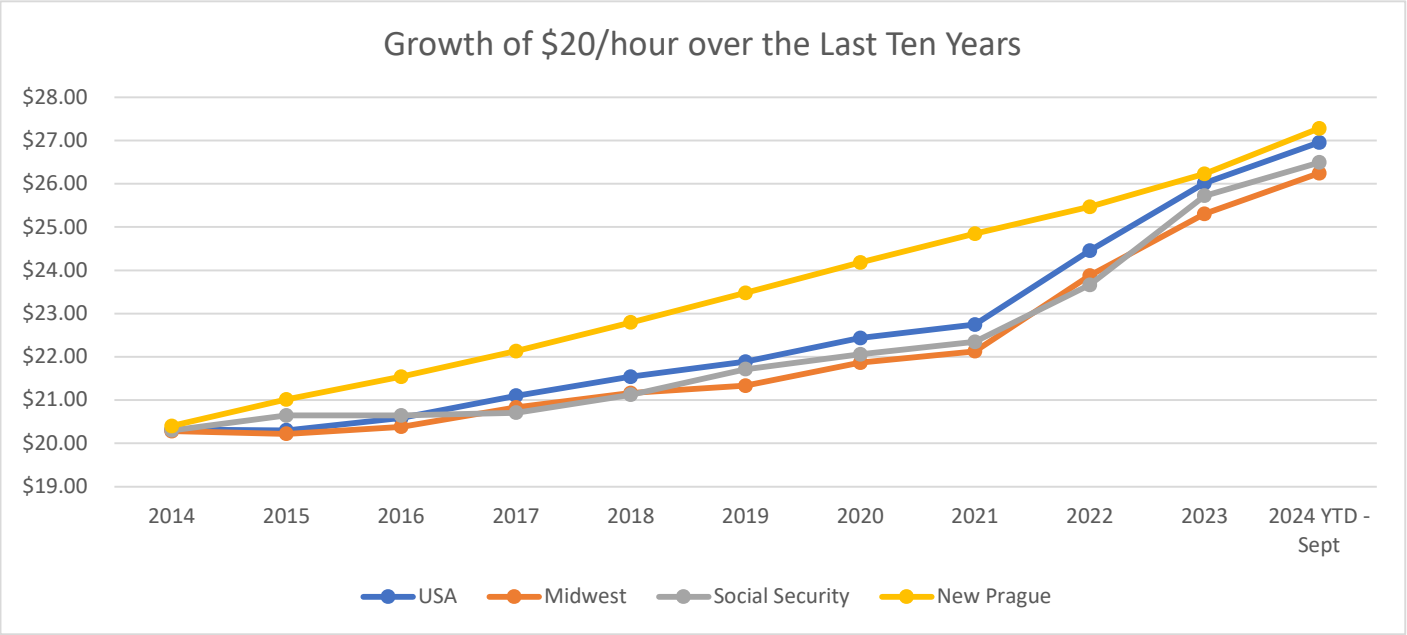




Wage Growth vs Inflation Measures

Year to Year CPI - Jan to Jan vs. New Prague COLA					Growth of \$20 per Hour over the Last Ten Years					Growth of \$20 per Hour over the Last Five Years				
	USA	Midwest	SS COLA	NP COLA	USA	Midwest	Social Security	New Prague		USA	Midwest	Social Security	New Prague	
2014	1.6%	1.4%	1.5%	2.00%	\$	20.32	\$	20.28	\$	20.30	\$	20.40	---	---
2015	-0.1%	-0.3%	1.7%	3.00%	\$	20.30	\$	20.22	\$	20.65	\$	21.01	---	---
2016	1.4%	0.8%	0.0%	2.50%	\$	20.58	\$	20.38	\$	20.65	\$	21.54	---	---
2017	2.5%	2.2%	0.3%	2.75%	\$	21.10	\$	20.83	\$	20.71	\$	22.13	---	---
2018	2.1%	1.6%	2.0%	3.00%	\$	21.54	\$	21.16	\$	21.12	\$	22.79	---	---
2019	1.6%	0.8%	2.8%	3.00%	\$	21.89	\$	21.33	\$	21.71	\$	23.48	\$	20.32
2020	2.5%	2.5%	1.6%	3.00%	\$	22.43	\$	21.87	\$	22.06	\$	24.18	\$	20.83
2021	1.4%	1.2%	1.3%	2.75%	\$	22.75	\$	22.13	\$	22.35	\$	24.85	\$	21.12
2022	7.5%	7.9%	5.9%	2.50%	\$	24.45	\$	23.88	\$	23.67	\$	25.47	\$	22.70
2023	6.4%	6.0%	8.7%	3.00%	\$	26.02	\$	25.31	\$	25.72	\$	26.23	\$	24.16
2024 YTD - Sept	3.6%	3.7%	3.0%	4.00%	\$	26.96	\$	26.24	\$	26.50	\$	27.28	\$	25.03

\* CPI Data from US Bureau of Labor Statistics, Midwest (<https://www.bls.gov/regions/midwest/cpi-summary>)  
\* Social Security Data from Social Security Administration (<https://www.ssa.gov/oact/cola/colaseries.html>)



# Position Classification & Compensation Study Report

## City of New Prague

New Prague, Minnesota  
February 15, 2021



City of New Prague  
118 Central Ave. N  
New Prague, MN 56071

Executive Summary

Our firm was contracted by the City of New Prague to provide a partial position classification and compensation study for the 2021 budget year. The City engaged another consultant to conduct a similar study in 2019 but it was never completed and City leadership wished to update market data and finalize the compensation program analysis. New Prague’s last formal compensation study was completed in 2014 and since that time the City continues to experience population growth, organizational changes, changing position responsibilities, and recruiting challenges, particularly in the Electric Utilities department. This updated independent study was viewed by City leadership as an opportunity for New Prague to accomplish a variety of important strategic priorities, including an analysis of the current municipal and private compensation markets, a review of current and potential Minnesota Pay Equity compliance requirements, a review of current active collective bargaining agreements, and an evaluation of current length of service step increase award policies.

To achieve the objectives set forth in our project scope of work, we completed a scoring exercise using a model similar to the State of Minnesota Hay Study. Using this model, each position was given a score in the following categories; know-how, problem solving, accountability and special conditions. These categories are intended to measure and rank the level of knowledge, skills, and impact on City operations for each position. The Hay Model position classification system is a change from pre-existing pointing methodology but evaluates each position based on very similar criteria and conditions.

To complete the evaluation and scoring of New Prague positions, we reviewed City provided job descriptions and requested additional information and clarification from City leadership, as needed. Upon completing the scoring of positions to determine pay equity, our firm also completed a market wage analysis to compare the City’s current wage scale, by position, to the overall public employee wage market in Minnesota.

The market analysis consisted of analyzing salary data from comparable local governments in Minnesota by reviewing municipal salary data published by the League of Minnesota Cities (LMC) through their 2020 annual salary survey as well as Electric Utility wage information provided by the Minnesota Municipal Utilities Association (MMUA) and the Southern Minnesota Municipal Power Association (SMMPA). Private sector wage information, provided by the Minnesota Department of Employment and Economic Development, was also referenced for Electric Utility positions to evaluate marketability with comparable and/or competitive private sector positions.

The results of both the classification (position scoring) and compensation analysis follow.

Methodology

In 2014, when the last formal internal position classification and compensation review was completed, estimated wages and salaries were compared to comparable public employers in the region. At this time, average wage ranges were found to be 2.5% to 5% below the market averages. The 2015 study also recommended that the City implement a formal step and grade compensation model, including updated position pointing. The City elected to adopt and implement the proposed compensation model and since the 2014 study, although some positions have been paid higher or lower than the predicted pay scale, the City has maintained consistent compliance with the Minnesota Pay Equity Act.

In the years following the last study (2014), the City has experienced retirements, resignations, and changing position responsibilities which have impacted both the job duties and wage demands for many positions. City leadership is also anticipating steady population growth within the next 5 to 10 years as well as several key leadership retirements in the next 1-5 years. In light of these organizational changes and projected growth, the City of New Prague determined that an updated, independent, system-wide position reclassification and market wage analysis was necessary to assist executive leadership in establishing an updated, marketable, and logical employee wage and salary framework to be able to build upon in the future.

Scoring Analysis

This section reflects the review and analysis of all New Prague job descriptions. To complete this task AEM Workforce Solutions, LLC used existing job description information for current positions, based on direction from the City. Our firm reviewed the changes and solicited necessary feedback from City representatives to gain the insight needed to score the various positions. The positions were scored using a plan adapted from the Hay method. The model assigned each position a score in the following categories (adapted from the State of Minnesota 2009 Hay Manual): Know-How, Problem Solving, Accountability, and Special Conditions.

**Know-How** represents the knowledge, skills and abilities (KSAs) an employee needs to be successful in a particular job. The Hay evaluation method places the greatest emphasis on Know-How. Know-How is defined as an expert skill, information or body of knowledge that imparts an ability to cause a desired result. The Know-How category is the most heavily weighted category. If a position is more easily learned, the position will point toward the lower end of the scale.

Know-How category is further divided into three parts: Depth and Breadth of Job-Specific Knowledge (aka Technical and Specialized Know-How and Job-Specific Knowledge); Integrating Know-How (aka Managerial Breadth or Know-How); and Human Relation Skills (aka Human Relations Know-How). A number is assigned for total Know-How points by making several separate choices for each of the three elements described and an overall assessment.

**Job-Specific Knowledge** includes the position’s requirements for knowledge and skills related to practices, procedures, specialized techniques and professional disciplines. It also includes basic and job-specific supervisory and managerial knowledge, skills, and abilities (KSAs), when appropriate. This aspect of Know-How does not make distinctions among differently-sized managerial jobs nor does it include human relation skills. It is important to remember that this element measures the requirements of the position, not the qualifications of an incumbent.

**Integrating Know-How** considers the need to integrate and manage progressively more diverse functions and is used to rank managerial breadth and scope, from similar to very different functions. When required, basic and job-specific supervisory and managerial knowledge, skills and abilities are included in the Job-Specific part of a Know-How rating. The overall size of an organization directly influences the number of managerial breadth categories, because the organizational size often reflects requirements for increased managerial complexity and diversity.

**Human Relation Skills** is the third element of a job’s Know-How rating. It is the active, practicing interpersonal skills typically required for productive working relationships to work with, or through, others inside and/or outside of the organization to get work accomplished. It assumes that each job requires a foundation of basic human relations skills. To be effective, an employee must typically be proficient at the highest level of Human Relations Skill regularly required for the position.

**Problem Solving** is the process of working through details of a problem to reach a solution. Problem solving may include mathematical or systematic operations and can be a gauge of an individual’s critical thinking skills. Problem Solving measures the intensity of the mental process that uses Know-How to: (1) identify, (2) define, and (3) resolve problems. It is a percentage of Know-How, reflecting the fact that “you think with what you know.” This is true of even the most creative work. Ideas are put together from something already there. The raw material of any thinking is knowledge of facts, principles and means.

**Context** includes the influences or environment that limit or guide decision-making such as rules, instructions, procedures, standards, policies, principles from fields of science and academic disciplines. Positions are guided by organizational, departmental or functional goals, policies, objectives and practices circumscribed by procedures and instructions. In general, policies describe the “what” of a subject matter, procedures detail the steps needed to follow through on a policy (i.e., how, where, when, by whom) and instructions outline the specific aspects of how to perform the tasks, such as the operation of a machine or how to select the appropriate letters to use in particular situations.

**Thinking Challenge** includes the nature of the problems encountered and the mental processes used to resolve the problems. The scale ranges from simple problems to very complex issues, with the premise that simple issues recur regularly in the same form and after a while are resolved by rote or instinct, but very

difficult issues require substantial thinking and deliberation. The types of situations encountered and the processes involved in identifying, defining or resolving related problems are considered. Thinking Challenge reflects the degree of difficulty in finding improvements and adapting to changes.

**Accountability** does not mean being responsible for getting one's own work done. Rather, it reflects responsibility for actions and their consequences and the measured effect of the job on end results for the organization. Accountability includes three factors: Freedom to Act/Empowerment, Magnitude, and Job Impact.

**Freedom to Act/Empowerment** involves the degree of personal or procedural control or guidance exercised over the position. For example, what constraints are put on an employee in this job? How closely supervised is the position? What kinds of decisions are made higher up in the organization?

**Magnitude** is the portion of the total organization encompassed by the position's primary purpose. It's most typically indicated by the general dollar size of the area(s) most directly affected by the job, i.e., the resources over which the position has control or influence. A variety of factors are considered such as size of budget is employee responsible for, what degree of influence is held and is this person a decision maker.

**Job Impact** is considered to be indirect (indirect or contributory) or direct and measurable (shared or primary). It involves the way in which the position's actions affect end results in the agency. For example, how does the employee influence the business - directly or indirectly? Does the employee provide advisory or interpretive services for others to use in making decisions? Is the job an information-recording one? Does it provide a necessary service with a relatively small effect on the business of the agency? "Contributory" and "primary" are, by far, the most frequently used options."

**Special Conditions** consider the physical effort, environmental conditions, hazard exposure, and sensory attention demands that an employee is commonly subject to in the position. For example, two positions may be assigned identical points in all other areas but the position that is regularly required to work in extreme outdoor conditions (i.e. heat or extreme cold) would receive additional points for these factors.

The work associated with this scoring represents the primary work conducted for this assignment, which is to review positions and functions and provide a consistent measurement and "scoring" of functions and responsibilities within the municipality.

## Findings and Recommendations

### Position Points

**Table 1** represents the total score assigned to each position based on the Methodology discussed.

**Table 1: Position Classification and Point Assignment**

Position	Department	Points	New Grade
Custodian	General / Multidepartment	81	6
Maintenance Worker-Parks	Public Works - Parks	127	8
Clerk/Receptionist	Administration	129	8
Customer Service/Accounting Clerk	Administration	129	8
Police Clerk-Typist	Police	129	8
Accounting Technician	Administration	157	9
Planning Technician	Planning & Building Inspections	164	9
Police Records Technician	Police	164	9
Utility Billing Clerk	Administration	164	9
Purchasing/Inventory Clerk	General / Multidepartment	168	9
Maintenance Worker-Street	Public Works - Street	170	9
Administrative Coordinator	Administration	172	10
Maintenance Worker/Water Operator	General / Multidepartment	183	10
Golf Mechanic	Golf Club	187	10
Wastewater Operator I	Public Works - Wastewater	190	10
Water Operator	Electric & Water	190	10
Generation Operator	Electric & Water	210	11
Apprentice Lineman	Electric & Water	212	11
Wastewater Operator II	Public Works - Wastewater	215	11
Public Works Supervisor-Street	Public Works - Street	217	12
Building Inspector	Planning & Building Inspections	231	12
Police Officer	Police	242	N/A
Parks Maintenance Supervisor	Public Works - Parks	245	12
Generation Supervisor	Electric & Water	249	12
Assistant Superintendent-Wastewater	Public Works - Wastewater	280	13
Water Supervisor	Electric & Water	280	13
Golf Superintendent	Golf Club	280	13
Journeyman Lineman	Electric & Water	290	13
Superintendent-Wastewater	Public Works - Wastewater	316	14
Police Sergeant	Police	323	N/A
Distribution Supervisor	Electric & Water	368	14
Building Official/Fire Marshall	Planning & Building Inspections	383	14
Electric Operations Supervisor	Electric & Water	430	15
Planning/Community Development Director	Planning & Building Inspections	456	16
Public Works Director	Public Works	470	16
General Manager	Electric & Water	480	17
Chief of Police/Emergency Management Director	Police	490	17
Finance Director	Administration	500	17
City Administrator	Administration	716	19

**Market Analysis**

This section documents a sample of the wages offered to the employees of comparable local governmental units in Minnesota. The comparable government entities identified for this study were communities of comparable size, complexity, geographic location, and proximity to the metro area.

The City of New Prague is within 30 miles of several cities with populations of over 20,000, including Northfield and Faribault, as well as many very large south metro communities. As a result, the City is likely competing for talented employees with these larger out-state and south metro communities. The City should consider a competitive compensation scale to attract and retain qualified employees that have the knowledge, skills and abilities to provide service levels expected within the community, particularly considering the population growth and key leader retirements expected in the next 5-10 years. These factors, coupled with the demand of specific technical and multi-faceted positions within the City, have resulted in the recommendations provided in this survey.

The wages of the comparable positions for the municipalities listed in **Table 2** were compared with those at the City of New Prague. **It should be noted that the governments listed do not always have the exact type or number of positions as New Prague and, in these cases, assumptions about duties and levels of responsibilities were made based on job titles and supervisory reporting information and were used to identify comparable positions.**

Table 2 - Market Survey

The Market Survey lists government agencies that were included in standard demographics for at least one existing position in the market analysis.

<i>Austin</i>	<b><i>MN Valley Electric</i></b>
<i>Belle Plaine</i>	<i>Marshall Municipal Utilities</i>
<i>Brainerd</i>	<i>Monticello</i>
<i>Buffalo</i>	<i>New Ulm</i>
<i>Chaska</i>	<i>Northfield</i>
<i>Circle Pines</i>	<i>Owatonna</i>
<i>Delano</i>	<b><i>Princeton Public Utilities</i></b>
<b><i>Detroit Lake Public Utilities</i></b>	<i>Prior Lake</i>
<b><i>Excel Energy</i></b>	<i>Redwood Falls</i>
<i>Farmington</i>	<i>Rogers</i>
<i>Glencoe</i>	<i>Savage</i>
<i>Grand Rapids Public Utilities</i>	<i>Shakopee</i>
<b><i>Great River Energy</i></b>	<b><i>SMMPA</i></b>
<i>Hutchinson</i>	<i>St. Peter</i>
<i>Jordan</i>	<i>Victoria</i>
<b><i>Litchfield</i></b>	<b><i>Waseca</i></b>
<b><i>MMUA</i></b>	

***Bold*** organizations identify wage data collected only during the 2019 study

The market analysis has been adjusted to reflect comparable 2020 wages for the local governments analyzed. Results, by individual position, of the market wage study is reflected in **Table 3**.

- A negative average market variance indicates that the current City of New Prague wages fall **BELOW** the market
- A positive average market variance indicates that the current City of New Prague wages fall **ABOVE** the market

**Table 3 - Market Analysis**

2020 Wage Analysis - City of New Prague								
Position Title	Market Min Salary (2020 Rates)		City Over / (Under) Current Market Minimum	%	Market Max Salary (2020 Rates)		City Over / (Under) Current Market Maximum	%
Accounting Technician	\$ 23.98	\$ 49,874.12	\$ 1.19	5%	\$ 31.68	\$ 65,890.40	\$ (0.41)	-1%
Administrative Coordinator	\$ 24.94	\$ 51,864.80	\$ (1.19)	-5%	\$ 32.69	\$ 67,984.80	\$ (3.19)	-11%
Apprentice Lineman	\$ 26.97	\$ 56,087.34	\$ 1.31	5%	\$ 43.49	\$ 90,459.98	\$ (8.36)	-24%
Assistant Superintendent-Wastewater	\$ 31.20	\$ 64,901.94	\$ 0.57	2%	\$ 40.77	\$ 84,799.29	\$ (1.30)	-3%
Building Inspector	\$ 30.59	\$ 63,633.49	\$ (0.62)	-2%	\$ 40.82	\$ 84,910.63	\$ (3.59)	-10%
Building Official/Fire Marshall	\$ 36.19	\$ 75,275.50	\$ (0.49)	-1%	\$ 46.35	\$ 96,398.91	\$ (2.00)	-5%
Chief of Police/Emergency Management Director	\$ 45.60	\$ 94,846.31	\$ (0.53)	-1%	\$ 60.04	\$ 124,881.40	\$ (4.04)	-7%
City Administrator	\$ 53.42	\$ 111,117.03	\$ (2.88)	-6%	\$ 69.93	\$ 145,457.71	\$ (7.01)	-11%
Clerk/Receptionist	\$ 21.42	\$ 44,555.48	\$ 0.98	4%	\$ 28.70	\$ 59,690.22	\$ (0.87)	-3%
Custodian	\$ 18.10	\$ 37,639.68	\$ 1.84	9%	\$ 24.58	\$ 51,118.08	\$ 0.19	1%
Customer Service/Accounting Clerk	\$ 22.10	\$ 45,960.52	\$ 0.30	1%	\$ 28.04	\$ 58,330.11	\$ (0.22)	-1%
Distribution Supervisor	\$ 32.26	\$ 67,090.40	\$ 3.44	10%	\$ 46.53	\$ 96,782.40	\$ (2.18)	-5%
Electric Operations Supervisor	\$ 34.66	\$ 72,101.08	\$ 5.45	14%	\$ 50.90	\$ 105,867.29	\$ (1.06)	-2%
Finance Director	\$ 45.26	\$ 94,145.49	\$ (2.74)	-6%	\$ 59.57	\$ 123,910.69	\$ (6.74)	-13%
General Manager	\$ 50.00	\$ 104,001.08	\$ (4.93)	-11%	\$ 69.89	\$ 145,380.82	\$ (13.89)	-25%
Generation Operator	\$ 24.42	\$ 50,788.33	\$ 2.26	8%	\$ 33.20	\$ 69,064.20	\$ (0.06)	0%
Generation Supervisor	\$ 31.32	\$ 65,156.00	\$ (1.35)	-5%	\$ 48.91	\$ 101,737.45	\$ (11.68)	-31%
Golf Mechanic	\$ 26.85	\$ 55,848.00	\$ (0.17)	-1%	\$ 33.73	\$ 70,161.00	\$ (0.59)	-2%
Golf Superintendent	\$ 34.14	\$ 71,019.16	\$ (2.37)	-7%	\$ 47.86	\$ 99,550.78	\$ (8.39)	-21%
Journeyman Lineman	\$ 30.72	\$ 63,892.58	\$ 2.96	9%	\$ 44.54	\$ 92,634.57	\$ (2.70)	-6%
Maintenance Worker/Water Operator	\$ 24.39	\$ 50,724.51	\$ 2.29	9%	\$ 34.09	\$ 70,914.86	\$ (0.95)	-3%
Maintenance Worker-Parks	\$ 23.27	\$ 48,404.17	\$ (0.87)	-4%	\$ 30.36	\$ 63,144.57	\$ (2.53)	-9%
Maintenance Worker-Street	\$ 24.76	\$ 51,503.19	\$ 0.41	2%	\$ 32.79	\$ 68,213.17	\$ (1.52)	-5%
Parks Maintenance Supervisor	\$ 29.26	\$ 60,852.15	\$ 0.72	2%	\$ 41.48	\$ 86,273.01	\$ (4.24)	-11%
Planning/Community Development Director	\$ 47.06	\$ 97,884.48	\$ (6.95)	-17%	\$ 62.18	\$ 129,328.21	\$ (12.34)	-25%
Planning Technician	\$ 21.69	\$ 45,115.20	\$ 3.48	14%	\$ 29.08	\$ 60,494.72	\$ 2.19	7%
Police Clerk-Typist	\$ 22.60	\$ 47,009.67	\$ (0.20)	-1%	\$ 29.00	\$ 60,325.55	\$ (1.18)	-4%
Police Officer	\$ 29.16	\$ 60,657.93	\$ 0.74	2%	\$ 39.38	\$ 81,909.53	\$ (2.14)	-6%
Police Records Technician	\$ 22.76	\$ 47,348.58	\$ (0.37)	-2%	\$ 30.32	\$ 63,075.02	\$ (2.50)	-9%
Police Sergeant	\$ 36.11	\$ 75,104.23	\$ (0.41)	-1%	\$ 44.86	\$ 93,312.49	\$ (0.51)	-1%
Public Works Director	\$ 42.44	\$ 88,276.40	\$ 0.08	0%	\$ 57.28	\$ 119,137.49	\$ (4.45)	-8%
Public Works Supervisor-Street	\$ 32.52	\$ 67,634.74	\$ (4.24)	-15%	\$ 42.90	\$ 89,228.48	\$ (7.77)	-22%
Purchasing/Inventory Clerk	\$ 21.21	\$ 44,125.85	\$ 3.95	16%	\$ 28.97	\$ 60,250.37	\$ 2.30	7%
Superintendent-Wastewater	\$ 34.06	\$ 70,837.56	\$ 1.64	5%	\$ 47.43	\$ 98,647.73	\$ (3.08)	-7%
Utility Billing Clerk	\$ 22.48	\$ 46,762.42	\$ 1.26	5%	\$ 29.98	\$ 62,363.68	\$ (0.48)	-2%
Wastewater Operator I	\$ 22.23	\$ 46,232.37	\$ 4.45	17%	\$ 30.44	\$ 63,305.59	\$ 2.70	8%
Wastewater Operator II	\$ 27.48	\$ 57,161.87	\$ 0.80	3%	\$ 33.94	\$ 70,588.27	\$ 1.19	3%
Water Operator	\$ 25.58	\$ 53,198.08	\$ 1.10	4%	\$ 34.21	\$ 71,151.37	\$ (1.07)	-3%
Water Supervisor	\$ 31.74	\$ 66,028.97	\$ (1.77)	-6%	\$ 43.55	\$ 90,588.13	\$ (6.32)	-17%
		<b>AVERAGE</b>	<b>\$ 0.23</b>	<b>1%</b>			<b>\$ (3.10)</b>	<b>-8%</b>

Key market wage analysis considerations and findings include:

- All market and City of New Prague wage data is based on 2020 compensation scales.
- An assumed 2.75% COLA was applied to all 2019 Wage study data and used in the analysis.
- Private market wage data, collected from the Minnesota Department of Economic Development’s 1<sup>st</sup> Quarter 2020 report, was used for the following positions:
  - Distribution Supervisor
  - Electric Operations Supervisor
  - General Manager
  - Generation Supervisor
  - Journeyman Lineman
  - Apprentice Lineman
- City of New Prague Police union agreements are in place through December 31, 2021. Covered positions have been included in the market study but are not included in the proposed step/grade compensation model. These compensation amounts/scales will require independent negotiation.
- Current pay range MINIMUMS for each position were, on average, 1% above the market minimum pay for similar positions. It is important to note, however, that this is only an average. There are several positions whose minimum pay is well below or above the market data minimums.
- Current pay range MAXIMUMS for each position were, on average, 8% below the market minimum pay for similar positions. There are several positions whose maximum pay is well below or above the market average maximums.
- There is limited relevant market data for most Electric Utilities management positions as well as for Golf Course positions. Market analysis was based on the best information available.
- There is significant overlap and variability in application of lineman (Apprentice and Journeyman) positions within the market as well as evidence of more rapid step progression, likely due to competition with private and cooperative electric utilities providers.
- The significant market variance for the positions listed below seems to indicate that either the position wage range is well above or below the market or that the position within the City of New Prague is not comparable, in regard to duties, experience requirements, and responsibilities, to other positions with similar titles in comparable cities.
  - Administrative Coordinator
  - Utilities General Manager
  - Planning/Community Development Director
  - Public Works Supervisor - Street
- Overall, a reevaluation of the existing position classification and wage scale will assist in realigning all positions in relation to the City’s internal organizational structure and to the market. Doing so will, presumably have a positive impact on future employee recruitment and current employee satisfaction and retention.
- The League of Minnesota Cities Survey and other Market Survey results are reflective of 2020 wage data. It is important to consider that many cities approve annual Cost of Living Adjustments (COLA) and have done so for a January 1, 2021, effective date. As a result, it should be noted that, should the City not elect to apply a 2021 COLA adjustment to their current compensation model or implement the proposed compensation scale updates, current market variances, as reflected in the following table, may continue to grow.
- Effective January 1, 2021, all City employees, including employees covered under the LELS union agreement, were approved for a 2.75% COLA.
- Many of our clients budgeted 2021 cost of living adjustments between 1.5% – 3.0%. Examples of approved 2020 Cost of Living Adjustments, which we anticipate to be similar to 2021 approved adjustments, for several comparable cities are listed below.

<i>Blaine</i>	<i>3.0%</i>	<i>Mounds View</i>	<i>3.0%</i>
<i>Shorewood</i>	<i>3.0%</i>	<i>Becker</i>	<i>2.5%</i>
<i>Orono</i>	<i>2.5%</i>	<i>Oak Park Heights</i>	<i>3.0%</i>
<i>Arden Hills</i>	<i>2.5%</i>		



## Compensation Plan

During initial discussions with City leadership, it was clear that the following key strategic goals and assumptions applied:

- The City of New Prague, in anticipation of continued growth over the next 5-10 years, is motivated to attract and retain qualified talent to facilitate successful City operations and leadership, particularly in the Electric Utilities department. In order to do this effectively, wage scales must be competitive, preferably slightly above, comparable public and municipal employee market average ranges (minimums and maximums).
- The City is currently awarding step increases based on length of service. While they may be open to considering a more performance/merit based step increase award program in the future, rather than awarding steps primarily based on length of service, there would first need to be broad changes to overall performance evaluation and management processes to ensure consistent application of performance based step awards.
- While employees represented by collective bargaining agreements are not subject to the City of New Prague's internal step and grade compensation program, they still have a desire to evaluate the marketability of current agreed upon wage scales.
- Employees represented by current collective bargaining agreements do currently, however, maintain pay ranges and structure that is consistent with the larger organization.

The proposed compensation model reflects the following structural components:

- Step and grade model utilizes a total of 14 steps, including the start step, to achieve maximum compensation within a total of 19 grade levels. This is an addition of 5 more steps and 2 more grade levels.
- The first 11 steps are intended to be used as the "standard" compensation scale, to be awarded using the City's current length of service step award process. The minimum and maximum pay levels for the "Standard" compensation scale are both, on average, 2%-6% above market average minimum and maximums.
- The proposed scale includes a 9.00% adjustment between grades. This is an increase from a 6% adjustment with the previous compensation model.
- The Standard Scale reflects a 2.75% adjustment between steps. This is consistent with the previous compensation model.
- The Bonus Scale reflects a 5.00% adjustment between steps.
- The range within each Standard Scale grade (Step 1 through Step 11) is 31.43%.
- The range within each Bonus Scale grade (step 11 through step 14) is 15.84%

**Table 4.a. - Step and Grade Scale – 2020 Originally Proposed Compensation Model – No COLA Adjustments**

Points	Grade	Standard Steps										BONUS PERFORMANCE STEPS			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
0	50	\$ 12.25	\$ 12.59	\$ 12.94	\$ 13.30	\$ 13.67	\$ 14.05	\$ 14.44	\$ 14.84	\$ 15.25	\$ 15.67	\$ 16.10	\$ 16.91	\$ 17.76	\$ 18.65
51	57	13.35	13.72	14.10	14.49	14.89	15.30	15.72	16.15	16.59	17.05	17.52	\$ 18.40	\$ 19.32	\$ 20.29
58	64	14.55	14.95	15.36	15.78	16.21	16.66	17.12	17.59	18.07	18.57	19.08	\$ 20.03	\$ 21.03	\$ 22.08
65	71	15.86	16.30	16.75	17.21	17.68	18.17	18.67	19.18	19.71	20.25	20.81	\$ 21.85	\$ 22.94	\$ 24.09
72	80	17.29	17.77	18.26	18.76	19.28	19.81	20.35	20.91	21.49	22.08	22.69	\$ 23.82	\$ 25.01	\$ 26.26
81	93	18.85	19.37	19.90	20.45	21.01	21.59	22.18	22.79	23.42	24.06	24.72	\$ 25.96	\$ 27.26	\$ 28.62
94	108	20.55	21.12	21.70	22.30	22.91	23.54	24.19	24.86	25.54	26.24	26.96	\$ 28.31	\$ 29.73	\$ 31.22
109	136	22.40	23.02	23.65	24.30	24.97	25.66	26.37	27.10	27.85	28.62	29.41	\$ 30.88	\$ 32.42	\$ 34.04
137	170	24.42	25.09	25.78	26.49	27.22	27.97	28.74	29.53	30.34	31.17	32.03	\$ 33.63	\$ 35.31	\$ 37.08
171	197	26.62	27.35	28.10	28.87	29.66	30.48	31.32	32.18	33.06	33.97	34.90	\$ 36.65	\$ 38.48	\$ 40.40
198	215	29.02	29.82	30.64	31.48	32.35	33.24	34.15	35.09	36.05	37.04	38.06	\$ 39.96	\$ 41.96	\$ 44.06
216	260	31.63	32.50	33.39	34.31	35.25	36.22	37.22	38.24	39.29	40.37	41.48	\$ 43.55	\$ 45.73	\$ 48.02
261	313	34.48	35.43	36.40	37.40	38.43	39.49	40.58	41.70	42.85	44.03	45.24	\$ 47.50	\$ 49.88	\$ 52.37
314	383	37.58	38.61	39.67	40.76	41.88	43.03	44.21	45.43	46.68	47.96	49.28	\$ 51.74	\$ 54.33	\$ 57.05
384	434	40.96	42.09	43.25	44.44	45.66	46.92	48.21	49.54	50.90	52.30	53.74	\$ 56.43	\$ 59.25	\$ 62.21
435	478	44.65	45.88	47.14	48.44	49.77	51.14	52.55	54.00	55.49	57.02	58.59	\$ 61.52	\$ 64.60	\$ 67.83
479	575	48.67	50.01	51.39	52.80	54.25	55.74	57.27	58.84	60.46	62.12	63.83	\$ 67.02	\$ 70.37	\$ 73.89
576	691	53.05	54.51	56.01	57.55	59.13	60.76	62.43	64.15	65.91	67.72	69.58	\$ 73.06	\$ 76.71	\$ 80.55
692	831	57.82	59.41	61.04	62.72	64.44	66.21	68.03	69.90	71.82	73.80	75.83	\$ 79.62	\$ 83.60	**

\*\* N/A - In excess of statutory compensation limitations

**Table 4.b. - Step and Grade Scale – 2020 Proposed Compensation Model with 2.75% COLA – 2021 Implementation**

Points	Grade	Standard Steps										BONUS PERFORMANCE STEPS			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
0	50	\$ 12.59	\$ 12.94	\$ 13.30	\$ 13.67	\$ 14.05	\$ 14.44	\$ 14.84	\$ 15.25	\$ 15.67	\$ 16.10	\$ 16.54	\$ 17.38	\$ 18.25	\$ 19.16
51	57	13.72	14.10	14.49	14.89	15.30	15.72	16.15	16.59	17.05	17.52	18.00	18.91	19.85	20.85
58	64	14.95	15.36	15.78	16.21	16.66	17.12	17.59	18.07	18.57	19.08	19.60	20.58	21.61	22.69
65	71	16.30	16.75	17.21	17.68	18.17	18.67	19.18	19.71	20.25	20.81	21.38	22.45	23.57	24.75
72	80	17.77	18.26	18.76	19.28	19.81	20.35	20.91	21.49	22.08	22.69	23.31	24.48	25.70	26.98
81	93	19.37	19.90	20.45	21.01	21.59	22.18	22.79	23.42	24.06	24.72	25.40	26.67	28.01	29.41
94	108	21.12	21.70	22.30	22.91	23.54	24.19	24.86	25.54	26.24	26.96	27.70	29.09	30.55	32.08
109	136	23.02	23.65	24.30	24.97	25.66	26.37	27.10	27.85	28.62	29.41	30.22	31.73	33.31	34.98
137	170	25.09	25.78	26.49	27.22	27.97	28.74	29.53	30.34	31.17	32.03	32.91	34.55	36.28	38.10
171	197	27.35	28.10	28.87	29.66	30.48	31.32	32.18	33.06	33.97	34.90	35.86	37.66	39.54	41.51
198	215	29.82	30.64	31.48	32.35	33.24	34.15	35.09	36.05	37.04	38.06	39.11	41.06	43.11	45.27
216	260	32.50	33.39	34.31	35.25	36.22	37.22	38.24	39.29	40.37	41.48	42.62	44.75	46.99	49.34
261	313	35.43	36.40	37.40	38.43	39.49	40.58	41.70	42.85	44.03	45.24	46.48	48.81	51.25	53.81
314	383	38.61	39.67	40.76	41.88	43.03	44.21	45.43	46.68	47.96	49.28	50.64	53.16	55.82	58.62
384	434	42.09	43.25	44.44	45.66	46.92	48.21	49.54	50.90	52.30	53.74	55.22	57.98	60.88	63.92
435	478	45.88	47.14	48.44	49.77	51.14	52.55	54.00	55.49	57.02	58.59	60.20	63.21	66.38	69.70
479	575	50.01	51.39	52.80	54.25	55.74	57.27	58.84	60.46	62.12	63.83	65.59	68.86	72.31	75.92
576	691	54.51	56.01	57.55	59.13	60.76	62.43	64.15	65.91	67.72	69.58	71.49	75.07	78.82	82.77
692	831	59.41	61.04	62.72	64.44	66.21	68.03	69.90	71.82	73.80	75.83	77.92	81.81	85.90	**

\*\* N/A - In excess of statutory compensation limitations

## Conclusion

**Table 5 – Position Point & Grade Assignment with Minimum, Midpoint, Standard Maximum and Bonus Maximum Salary**

Position	Department	Points	New Grade	2021 Current Rate	2020 Proposed PLUS 2.75% COLA for 2021			
					Standard Min Step 1	Standard Midpoint 6	Standard Max Step 11	Bonus Max Step 14
Custodian	General / Multidepartment	81	6	\$ -	\$ 19.37	\$ 22.18	\$ 25.40	\$ 29.41
Maintenance Worker-Parks	Public Works - Parks	127	8	\$ 26.36	\$ 23.02	\$ 26.37	\$ 30.22	\$ 34.98
Clerk/Receptionist	Administration	129	8	\$ 27.08	\$ 23.02	\$ 26.37	\$ 30.22	\$ 34.98
Customer Service/Accounting Clerk	Administration	129	8	\$ -	\$ 23.02	\$ 26.37	\$ 30.22	\$ 34.98
Police Clerk-Typist	Police	129	8	\$ 24.97	\$ 23.02	\$ 26.37	\$ 30.22	\$ 34.98
Accounting Technician	Administration	157	9	\$ 32.13	\$ 25.09	\$ 28.74	\$ 32.91	\$ 38.10
Planning Technician	Planning & Building Inspections	164	9	\$ 32.13	\$ 25.09	\$ 28.74	\$ 32.91	\$ 38.10
Police Records Technician	Police	164	9	\$ 23.64	\$ 25.09	\$ 28.74	\$ 32.91	\$ 38.10
Utility Billing Clerk	Administration	164	9	\$ 28.71	\$ 25.09	\$ 28.74	\$ 32.91	\$ 38.10
Purchasing/Inventory Clerk	General / Multidepartment	168	9	\$ 30.43	\$ 25.09	\$ 28.74	\$ 32.91	\$ 38.10
Maintenance Worker-Street	Public Works - Street	170	9	\$ 31.13	\$ 25.09	\$ 28.74	\$ 32.91	\$ 38.10
Administrative Coordinator	Administration	172	10	\$ 28.71	\$ 27.35	\$ 31.32	\$ 35.86	\$ 41.51
Maintenance Worker/Water Operator	General / Multidepartment	183	10	\$ 34.05	\$ 27.35	\$ 31.32	\$ 35.86	\$ 41.51
Golf Mechanic	Golf Club	187	10	\$ 32.25	\$ 27.35	\$ 31.32	\$ 35.86	\$ 41.51
Wastewater Operator I	Public Works - Wastewater	190	10	\$ 30.56	\$ 27.35	\$ 31.32	\$ 35.86	\$ 41.51
Water Operator	Electric & Water	190	10	\$ 32.25	\$ 27.35	\$ 31.32	\$ 35.86	\$ 41.51
Generation Operator	Electric & Water	210	11	\$ 34.05	\$ 29.82	\$ 34.15	\$ 39.11	\$ 45.27
Apprentice Lineman	Electric & Water	212	11	\$ 32.39	\$ 29.82	\$ 34.15	\$ 39.11	\$ 45.27
Wastewater Operator II	Public Works - Wastewater	215	11	\$ 33.82	\$ 29.82	\$ 34.15	\$ 39.11	\$ 45.27
Public Works Supervisor-Street	Public Works - Street	217	12	\$ 36.10	\$ 32.50	\$ 37.22	\$ 42.62	\$ 49.34
Building Inspector	Planning & Building Inspections	231	12	\$ 34.33	\$ 32.50	\$ 37.22	\$ 42.62	\$ 49.34
Parks Maintenance Supervisor	Public Works - Parks	245	12	\$ 38.26	\$ 32.50	\$ 37.22	\$ 42.62	\$ 49.34
Generation Supervisor	Electric & Water	249	12	\$ 38.26	\$ 32.50	\$ 37.22	\$ 42.62	\$ 49.34
Assistant Superintendent-Wastewater	Public Works - Wastewater	280	13	\$ -	\$ 35.43	\$ 40.58	\$ 46.48	\$ 53.81
Water Supervisor	Electric & Water	280	13	\$ 38.26	\$ 35.43	\$ 40.58	\$ 46.48	\$ 53.81
Golf Superintendent	Golf Club	280	13	\$ 40.56	\$ 35.43	\$ 40.58	\$ 46.48	\$ 53.81
Journeyman Lineman	Electric & Water	290	13	\$ 42.99	\$ 35.43	\$ 40.58	\$ 46.48	\$ 53.81
Superintendent-Wastewater	Public Works - Wastewater	316	14	\$ 44.36	\$ 38.61	\$ 44.21	\$ 50.64	\$ 58.62
Distribution Supervisor	Electric & Water	368	14	\$ -	\$ 38.61	\$ 44.21	\$ 50.64	\$ 58.62
Building Official/Fire Marshall	Planning & Building Inspections	383	14	\$ 45.57	\$ 38.61	\$ 44.21	\$ 50.64	\$ 58.62
Electric Operations Supervisor	Electric & Water	430	15	\$ 49.83	\$ 42.09	\$ 48.21	\$ 55.22	\$ 63.92
Planning/Community Development Director	Planning & Building Inspections	456	16	\$ 51.21	\$ 45.88	\$ 52.55	\$ 60.20	\$ 69.70
Public Works Director	Public Works	470	16	\$ 54.28	\$ 45.88	\$ 52.55	\$ 60.20	\$ 69.70
General Manager	Electric & Water	480	17	\$ 57.54	\$ 50.01	\$ 57.27	\$ 65.59	\$ 75.92
Chief of Police/Emergency Management Director	Police	490	17	\$ 56.00	\$ 50.01	\$ 57.27	\$ 65.59	\$ 75.92
Finance Director	Administration	500	17	\$ 54.28	\$ 50.01	\$ 57.27	\$ 65.59	\$ 75.92
City Administrator	Administration	716	19	\$ 64.65	\$ 59.41	\$ 68.03	\$ 77.92	\$ 85.90

When comparing the proposed step and grade scale to the current pay structure, the proposed scale incorporates five (5) additional steps, including the Bonus Scale, within each grade to provide more upward wage opportunity while still aligning within market and budget considerations. The proposed compensation model also has two (2) additional grade levels compared to the existing scale and the range between grades has gone from a 6.00% increase to a 9.00% change. These changes provide additional incentive for employees who are promoted into new positions to have future advancement opportunity within the standard scale.

**It is important to note that police department positions are represented by unions and would not be subject to the proposed compensation model if implemented for 2021. The information provided, however, should be useful when evaluating the marketability of current union contract negotiations and agreements.**

If the City of New Prague proceeds with implementing a more performance driven step increase award program, leaving the Bonus Scale maximum pay step slightly above market averages should assist in retaining and motivating key performers and the talent necessary to guide the City through future growth, particularly in the Electric Utilities department.

In light of our comprehensive study, our recommendation would be as follows:

- Adopt the proposed step and grade plan, including the 2021 COLA scale adjustment of 2.75%, effective at a specified date in 2021, moving each individual employee to the next salary step, without a decrease in salary, and
- Utilize the step and grade scale to calculate and apply all future annual approved cost of living increases (COLA) for all positions; and
- Utilize the step and grade scale to calculate and consistently apply all future longevity based step increases (above cost of living amounts); and

- Consider consolidating the Apprentice Lineman and Journeyman Lineman positions into a single “Lineworker” position to minimize overlap and inconsistencies in step increase awards for these employees during the progressive licensure process and over time.
- Due to the rapid market wage increase progression for the Electric Apprentice and Journeyman Lineman positions, both as a result of competition/demand as well as the ongoing licensure progression, consider developing a documented policy allowing for semi-annual step increase eligibility for these specific positions. Doing so should assist with effective retention in these skilled, licensed and hard to fill positions
- If the City elects to approve the implementation of the Bonus Performance Steps, develop and document a consistent and intentional performance management program and methodology. Doing so will provide greater clarity and guidance to City Council members, leadership, and employees related to when and how these increases are applicable and how they can be approved and applied going forward.
- It should also be noted that, if there were ever an instance that an employee were awarded a wage above their appropriate grade maximum step, the City should consider implementing a formal and documented longevity plan that meets the definition of exceptional service pay to accommodate these types of pay scale exceptions.

**Pay Equity Compliance**

The existing pay scale for the City of New Prague was tested in the Minnesota Pay Equity Compliance system and was found to be in compliance. The reports generated from the test have been included in **Appendix A** of the report

The proposed scale has also been tested in the Minnesota Pay Equity Compliance system and was found to be in compliance. The reports generated from the test have been included in **Appendix B** of the report. In addition, **Appendix C** includes a publication from the State of Minnesota providing guidance on interpreting and understanding the Minnesota Pay Equity System.

**Implementation**

The next step in this process is to consider implementation of the Compensation System. Before moving to this step there are several questions the Council will want to consider.

- Should the City adopt a new step and grade plan, including updated job descriptions and position point assignments for existing positions?
- What is the overall cost of implementation, assuming employees would move to the step and grade program and are placed at the step closest to, but not below, their current salary?
- If adopted, how will the existing collective bargaining agreement for the LELS align with the plan, if at all?
- Because the proposed compensation plan is based on 2020 wage data, will the City adopt the plan and apply a Cost of Living Adjustment (COLA) of 2.75% effective January 1, 2021, to ensure that the wage ranges remain in line with the market?
- Does the City’s current performance management process provide clear guidance to employees and supervisors as to how and when Bonus Step increases could be awarded? Is the current process what the City hopes to use going forward or are changes in philosophy and/or format expected?

If adopted, the proposed step and grade program would place employees at the step that is closest to their current salary, without a decrease in salary, and assumes that employees that are currently being compensated above the proposed wage scale would remain at their current rate of pay. Costs of adopting the proposed program, evaluated for each individual employee, including all union represented positions, with general increase and COLA variables, are:

Estimated Current 2021		Cost to Implement 2020	
Gross Payroll		Proposed Step/Grade with 2.75% COLA	
\$ 3,887,200.00		\$ 3,952,300.00	
		\$ 65,100.00 Increase over 2021 current	
		1.67% Increase over 2021 current	

**Closing**

Should the City decide to move to the new step and grade plan, we recommend approval at a regular meeting of the City Council.

AEM Workforce Solutions, LLC would like to thank the City of New Prague for the opportunity to prepare and present this Position Classification and Compensation Analysis. We would especially like to thank the leadership team for their assistance in providing the necessary data to conduct the study.

# Appendix A

## Compliance Report

Jurisdiction: New Prague  
118 Central Avenue North

Report Year: 2023  
Case: 1 - 2020 - Current Scale (Private  
(Jur Only))

New Prague, MN 56071

Contact: Patty Solheid

Phone: (952) 758-1133

E-Mail: psolheid@ci.new-prague.mn.us

The statistical analysis, salary range and exceptional service pay test results are shown below. Part I is general information from your pay equity report data. Parts II, III and IV give you the test results.

For more detail on each test, refer to the Guide to Pay Equity Compliance and Computer Reports.

### I. GENERAL JOB CLASS INFORMATION

	Male Classes	Female Classes	Balanced Classes	All Job Classes
# Job Classes	25	9	1	35
# Employees	34	9	8	51
Avg. Max Monthly Pay per employee	6723.56	5568.04		6477.49

### II. STATISTICAL ANALYSIS TEST

#### A. Underpayment Ratio = 132 \*

	Male Classes	Female Classes
a. # At or above Predicted Pay	14	6
b. # Below Predicted Pay	11	3
c. TOTAL	25	9
d. % Below Predicted Pay (b divided by c = d)	44.00	33.33

\*(Result is % of male classes below predicted pay divided by % of female classes below predicted pay.)

#### B. T-test Results

Degrees of Freedom (DF) = 41	Value of T = -0.974
------------------------------	---------------------

a. Avg. diff. in pay from predicted pay for male jobs = 14

b. Avg. diff. in pay from predicted pay for female jobs = 68

### III. SALARY RANGE TEST = 100.00 (Result is A divided by B)

A. Avg. # of years to max salary for male jobs = 8.00

B. Avg. # of years to max salary for female jobs = 8.00

### IV. EXCEPTIONAL SERVICE PAY TEST = 0.00 (Result is B divided by A)

A. % of male classes receiving ESP = 0.00 \*

B. % of female classes receiving ESP = 0.00

\*(If 20% or less, test result will be 0.00)



## Job Class Data Entry Verification List

Case: 2020 - Current Scale

New Prague

LGID: 861

Job Nbr	Class Title	Nbr Males	Nbr Females	Non- Binary	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
31	Clerk/Receptionist	0	1	0	F	111	3882.21	4822.91	8.00	0.00	
15	Police Clerk-Typist	0	1	0	F	113	3882.21	4822.91	8.00	0.00	
30	Maintenance Worker-Parks	1	0	0	M	123	3882.21	4822.91	8.00	0.00	
34	Utility Billing Clerk	0	1	0	F	136	4115.14	5113.24	8.00	0.00	
9	Administrative Coordinator	0	1	0	F	151	4115.14	5113.24	8.00	0.00	
16	Planning Technician	0	1	0	F	158	4362.05	5420.03	8.00	0.00	
1	Accounting Technician	0	1	0	F	163	4362.05	5420.03	8.00	0.00	
6	Police Records Technician	0	1	0	F	166	3882.21	4822.91	8.00	0.00	
28	Maintenance Worker-Street	5	0	0	M	180	4362.05	5420.03	8.00	0.00	
25	Purchasing/Inventory Clerk	0	1	0	F	181	4362.05	5420.03	8.00	0.00	
32	Water Operator	1	0	0	M	188	4623.78	5744.16	8.00	0.00	
29	Generation Operator	3	0	0	M	190	4623.78	5744.16	8.00	0.00	
22	Maintenance Worker/Water Opera	1	0	0	M	195	4623.78	5744.16	8.00	0.00	
23	Wastewater Operator I	1	0	0	M	200	4623.78	5744.16	8.00	0.00	
2	Golf Mechanic	1	0	0	M	208	4623.78	5744.16	8.00	0.00	
14	Apprentice Lineman	2	0	0	M	218	4901.20	6088.81	8.00	0.00	
21	Wastewater Operator II	2	0	0	M	225	4901.20	6088.81	8.00	0.00	
26	Public Works Supervisor-Street	1	0	0	M	240	4901.20	6088.81	8.00	0.00	
27	Generation Supervisor	1	0	0	M	248	5195.27	6454.13	8.00	0.00	
19	Parks Maintenance Supervisor	1	0	0	M	248	5195.27	6454.13	8.00	0.00	
35	Water Supervisor	1	0	0	M	250	5195.27	6454.13	8.00	0.00	
17	Police Officer	5	3	0	B	263	5182.57	6454.81	8.00	0.00	
4	Building Inspector	1	0	0	M	265	5195.27	6454.13	8.00	0.00	
13	Golf Superintendent	1	0	0	M	310	5506.99	6841.38	8.00	0.00	
18	Journeyman Lineman	2	0	0	M	330	5837.41	7251.86	8.00	0.00	
12	Police Sergeant	1	0	0	M	368	6187.88	7687.19	8.00	0.00	
33	Superintendent-Wastewater	1	0	0	M	370	6187.65	7686.98	8.00	0.00	
3	Building Official/Fire Marshal	1	0	0	M	395	6187.65	7686.98	8.00	0.00	
8	Distribution Supervisor	1	0	0	M	396	6187.65	7686.98	8.00	0.00	
20	Planning/Community Development	1	0	0	M	495	6952.45	8638.77	8.00	0.00	
11	Finance Director	0	1	0	F	510	7369.59	9157.09	8.00	0.00	
24	Public Works Director	1	0	0	M	530	7369.59	9157.09	8.00	0.00	

## Job Class Data Entry Verification List

Case: 2020 - Current Scale

New Prague

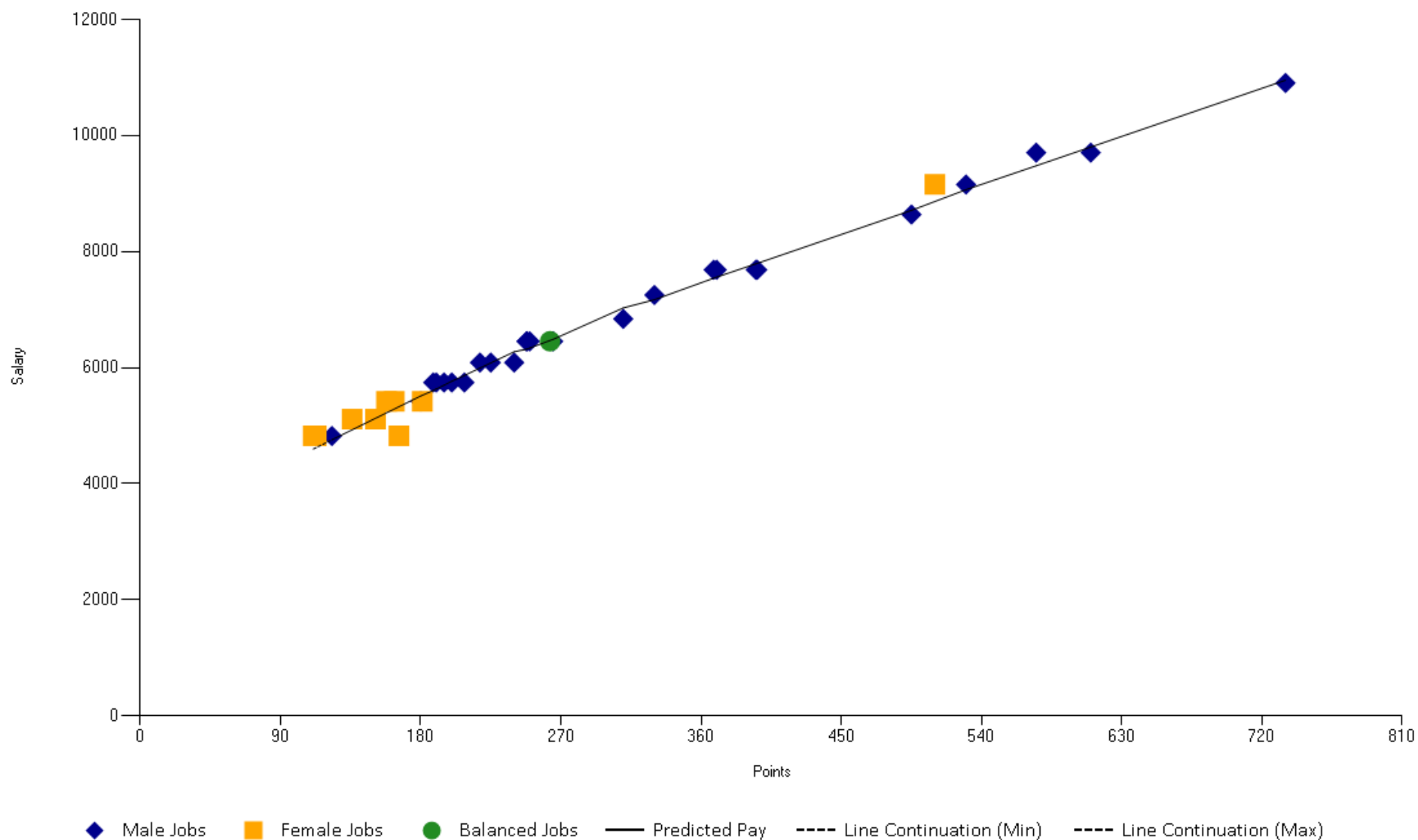
LGID: 861

Job Nbr	Class Title	Nbr Males	Nbr Females	Non- Binary	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
10	General Manager	1	0	0	M	575	7811.77	9706.52	8.00	0.00	
5	Chief of Police/Emergency Mana	1	0	0	M	610	7811.77	9706.52	8.00	0.00	
7	City Administrator	1	0	0	M	735	8760.10	10906.24	8.00	0.00	

**Job Number Count: 35**

## Predicted Pay Report for: New Prague

### Case: 2020 - Current Scale



## Predicted Pay Report for: New Prague

### Case: 2020 - Current Scale

Job Nbr	Job Title	Nbr Males	Nbr Females	Non- Binary	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
31	Clerk/Receptionist	0	1	0	1	Female	111	4822.9100	4597.9408	224.9692
15	Police Clerk-Typist	0	1	0	1	Female	113	4822.9100	4624.4004	198.5096
30	Maintenance Worker-Parks	1	0	0	1	Male	123	4822.9100	4756.6982	66.2118
34	Utility Billing Clerk	0	1	0	1	Female	136	5113.2400	4929.0989	184.1411
9	Administrative Coordinator	0	1	0	1	Female	151	5113.2400	5127.9591	-14.7191
16	Planning Technician	0	1	0	1	Female	158	5420.0300	5220.5676	199.4624
1	Accounting Technician	0	1	0	1	Female	163	5420.0300	5286.7165	133.3135
6	Police Records Technician	0	1	0	1	Female	166	4822.9100	5326.4059	-503.4959
28	Maintenance Worker-Street	5	0	0	5	Male	180	5420.0300	5512.7117	-92.6817
25	Purchasing/Inventory Clerk	0	1	0	1	Female	181	5420.0300	5525.0895	-105.0595
32	Water Operator	1	0	0	1	Male	188	5744.1600	5605.0085	139.1515
29	Generation Operator	3	0	0	3	Male	190	5744.1600	5632.2554	111.9046
22	Maintenance Worker/Water Opera	1	0	0	1	Male	195	5744.1600	5699.3249	44.8351
23	Wastewater Operator I	1	0	0	1	Male	200	5744.1600	5766.3944	-22.2344
2	Golf Mechanic	1	0	0	1	Male	208	5744.1600	5865.8358	-121.6758
14	Apprentice Lineman	2	0	0	2	Male	218	6088.8100	5993.7364	95.0736
21	Wastewater Operator II	2	0	0	2	Male	225	6088.8100	6082.9878	5.8222
26	Public Works Supervisor-Street	1	0	0	1	Male	240	6088.8100	6274.6394	-185.8294
27	Generation Supervisor	1	0	0	1	Male	248	6454.1300	6319.0986	135.0314
19	Parks Maintenance Supervisor	1	0	0	1	Male	248	6454.1300	6319.0986	135.0314
35	Water Supervisor	1	0	0	1	Male	250	6454.1300	6339.2201	114.9099
17	Police Officer	5	3	0	8	Balanced	263	6454.8100	6469.8237	-15.0137
4	Building Inspector	1	0	0	1	Male	265	6454.1300	6489.3129	-35.1829
13	Golf Superintendent	1	0	0	1	Male	310	6841.3800	7030.1404	-188.7604
18	Journeyman Lineman	2	0	0	2	Male	330	7251.8600	7171.5443	80.3157
12	Police Sergeant	1	0	0	1	Male	368	7687.1900	7542.4497	144.7403
33	Superintendent-Wastewater	1	0	0	1	Male	370	7686.9800	7560.6963	126.2837
3	Building Official/Fire Marshal	1	0	0	1	Male	395	7686.9800	7789.0633	-102.0833
8	Distribution Supervisor	1	0	0	1	Male	396	7686.9800	7798.1866	-111.2066
20	Planning/Community Development	1	0	0	1	Male	495	8638.7700	8711.2313	-72.4613
11	Finance Director	0	1	0	1	Female	510	9157.0900	8863.8893	293.2007
24	Public Works Director	1	0	0	1	Male	530	9157.0900	9067.3275	89.7625

## Predicted Pay Report for: New Prague

### Case: 2020 - Current Scale

Job Nbr	Job Title	Nbr Males	Nbr Females	Non- Binary	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
10	General Manager	1	0	0	1	Male	575	9706.5200	9480.1100	226.4100
5	Chief of Police/Emergency Mana	1	0	0	1	Male	610	9706.5200	9802.6367	-96.1167
7	City Administrator	1	0	0	1	Male	735	10906.2400	10954.4767	-48.2367

Job Number Count: 35

# Appendix B

## Compliance Report

Jurisdiction: New Prague  
118 Central Avenue North

Report Year: 2023  
Case: 2 - 2021 - Proposed Scale  
(Private (Jur Only))

New Prague, MN 56071

Contact: Patty Solheid

Phone: (952) 758-1133

E-Mail: psolheid@ci.new-prague.mn.us

The statistical analysis, salary range and exceptional service pay test results are shown below. Part I is general information from your pay equity report data. Parts II, III and IV give you the test results.

For more detail on each test, refer to the Guide to Pay Equity Compliance and Computer Reports.

### I. GENERAL JOB CLASS INFORMATION

	Male Classes	Female Classes	Balanced Classes	All Job Classes
# Job Classes	25	9	1	35
# Employees	34	9	8	51
Avg. Max Monthly Pay per employee	7640.44	6286.87		7215.59

### II. STATISTICAL ANALYSIS TEST

#### A. Underpayment Ratio = 360 \*

	Male Classes	Female Classes
a. # At or above Predicted Pay	15	8
b. # Below Predicted Pay	10	1
c. TOTAL	25	9
d. % Below Predicted Pay (b divided by c = d)	40.00	11.11

\*(Result is % of male classes below predicted pay divided by % of female classes below predicted pay.)

#### B. T-test Results

Degrees of Freedom (DF) = 41	Value of T = -1.738
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a. Avg. diff. in pay from predicted pay for male jobs = 6

b. Avg. diff. in pay from predicted pay for female jobs = 211

### III. SALARY RANGE TEST = 99.20 (Result is A divided by B)

A. Avg. # of years to max salary for male jobs = 9.92

B. Avg. # of years to max salary for female jobs = 10.00

### IV. EXCEPTIONAL SERVICE PAY TEST = 0.00 (Result is B divided by A)

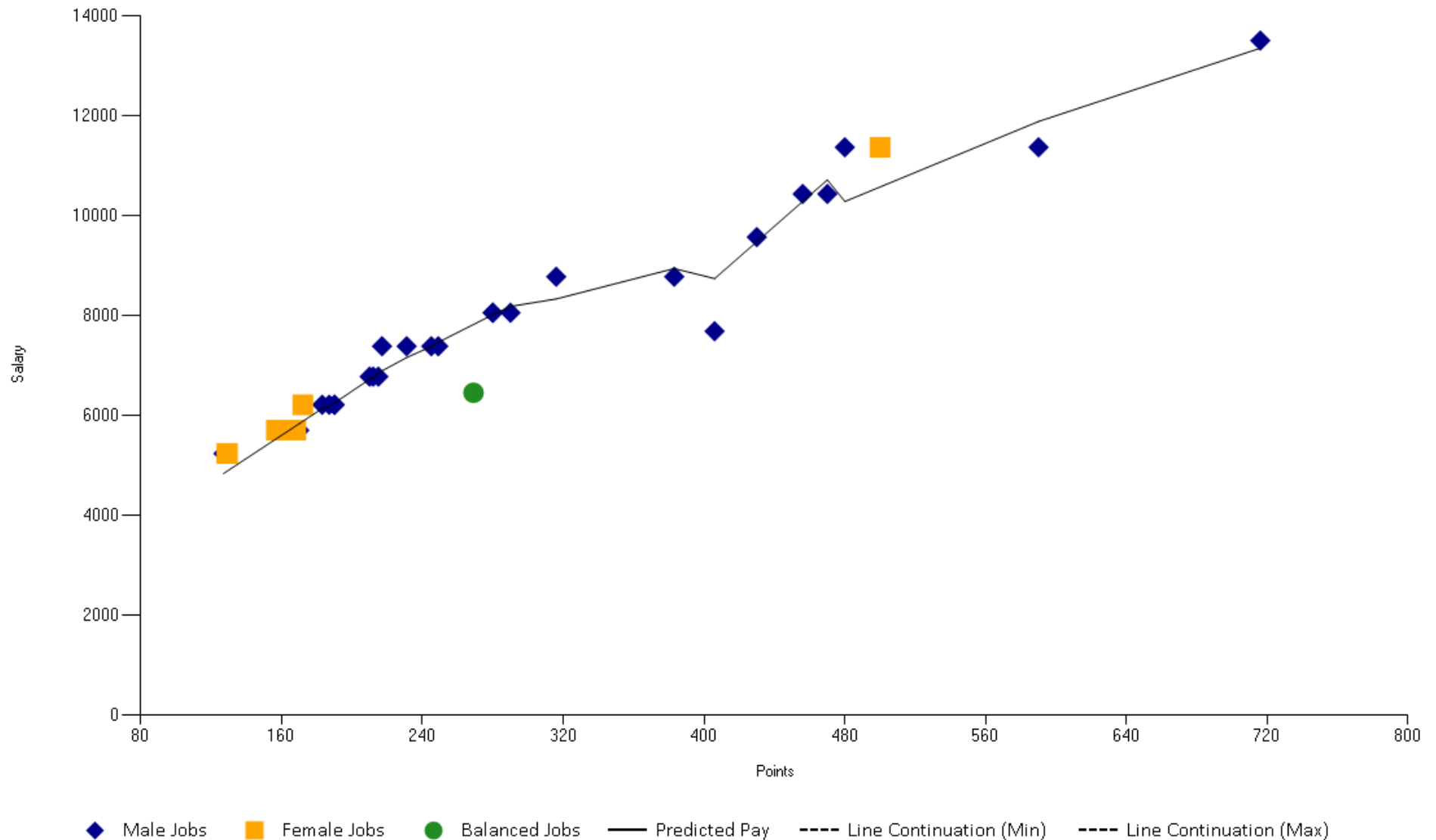
A. % of male classes receiving ESP = 0.00 \*

B. % of female classes receiving ESP = 0.00

\*(If 20% or less, test result will be 0.00)

## Predicted Pay Report for: New Prague

### Case: 2021 - Proposed Scale





## Predicted Pay Report for: New Prague

### Case: 2021 - Proposed Scale

Job Nbr	Job Title	Nbr Males	Nbr Females	Non- Binary	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
1	Maintenance Worker-Parks	1	0	0	1	Male	127	5238.0300	4839.3813	398.6487
2	Police Clerk-Typist	0	1	0	1	Female	129	5238.0300	4885.1528	352.8772
3	Clerk/Receptionist	0	1	0	1	Female	129	5238.0300	4885.1528	352.8772
4	Accounting Technician	0	1	0	1	Female	157	5704.2900	5534.8337	169.4563
5	Police Records Technician	0	1	0	1	Female	164	5704.2900	5697.4247	6.8653
6	Planning Technician	0	1	0	1	Female	164	5704.2900	5697.4247	6.8653
7	Utility Billing Clerk	0	1	0	1	Female	164	5704.2900	5697.4247	6.8653
8	Purchasing/Inventory Clerk	0	1	0	1	Female	168	5704.2900	5790.3338	-86.0438
9	Maintenance Worker-Street	5	0	0	5	Male	170	5704.2900	5836.7884	-132.4984
10	Administrative Coordinator	0	1	0	1	Female	172	6215.6100	5883.2430	332.3670
11	Maintenance Worker/Water Opera	1	0	0	1	Male	183	6215.6100	6138.0600	77.5500
13	Golf Mechanic	1	0	0	1	Male	187	6215.6100	6175.2009	40.4091
14	Wastewater Operator I	1	0	0	1	Male	190	6215.6100	6251.2130	-35.6030
15	Water Operator	1	0	0	1	Male	190	6215.6100	6251.2130	-35.6030
12	Generation Operator	3	0	0	3	Male	210	6778.9400	6726.8899	52.0501
16	Apprentice Lineman	2	0	0	2	Male	212	6778.9400	6774.6873	4.2527
17	Wastewater Operator II	2	0	0	2	Male	215	6778.9400	6846.3834	-67.4434
18	Public Works Supervisor-Street	1	0	0	1	Male	217	7387.3200	6894.1808	493.1392
19	Building Inspector	1	0	0	1	Male	231	7387.3200	7159.7293	227.5907
20	Parks Maintenance Supervisor	1	0	0	1	Male	245	7387.3200	7381.3727	5.9473
21	Generation Supervisor	1	0	0	1	Male	249	7387.3200	7467.0109	-79.6909
22	Police Officer	5	3	0	8	Balanced	269	6454.8100	7832.1543	-1377.3443
23	Golf Superintendent	1	0	0	1	Male	280	8056.3800	8017.7618	38.6182
24	Water Supervisor	1	0	0	1	Male	280	8056.3800	8017.7618	38.6182
25	Journeyman Lineman	2	0	0	2	Male	290	8056.3800	8183.8494	-127.4694
26	Superintendent-Wastewater	1	0	0	1	Male	316	8777.4300	8333.3272	444.1028
27	Building Official/Fire Marshal	1	0	0	1	Male	383	8777.4300	8942.2132	-164.7832
28	Police Sergeant	1	0	0	1	Male	406	7687.1900	8739.6548	-1052.4648
29	Electric Operations Supervisor	1	0	0	1	Male	430	9571.2800	9480.7005	90.5795
30	Planning/Community Development	1	0	0	1	Male	456	10434.4700	10283.5758	150.8942
31	Public Works Director	1	0	0	1	Male	470	10434.4700	10715.4735	-281.0035
32	General Manager	1	0	0	1	Male	480	11368.7100	10284.2543	1084.4557

## Predicted Pay Report for: New Prague

### Case: 2021 - Proposed Scale

Job Nbr	Job Title	Nbr Males	Nbr Females	Non- Binary	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
33	Finance Director	0	1	0	1	Female	500	11368.7100	10607.9022	760.8078
34	Chief of Police/Emergency Mana	1	0	0	1	Male	590	11368.7100	11885.7720	-517.0620
35	City Administrator	1	0	0	1	Male	716	13505.8700	13352.1455	153.7245

**Job Number Count: 35**

## Job Class Data Entry Verification List

Case: 2021 - Proposed Scale

New Prague

LGID: 861

Job Nbr	Class Title	Nbr Males	Nbr Females	Non- Binary	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
1	Maintenance Worker-Parks	1	0	0	M	127	3990.06	5238.03	10.00	0.00	
2	Police Clerk-Typist	0	1	0	F	129	3990.06	5238.03	10.00	0.00	
3	Clerk/Receptionist	0	1	0	F	129	3990.06	5238.03	10.00	0.00	
4	Accounting Technician	0	1	0	F	157	4348.85	5704.29	10.00	0.00	
5	Police Records Technician	0	1	0	F	164	4348.85	5704.29	10.00	0.00	
6	Planning Technician	0	1	0	F	164	4348.85	5704.29	10.00	0.00	
7	Utility Billing Clerk	0	1	0	F	164	4348.85	5704.29	10.00	0.00	
8	Purchasing/Inventory Clerk	0	1	0	F	168	4348.85	5704.29	10.00	0.00	
9	Maintenance Worker-Street	5	0	0	M	170	4348.85	5704.29	10.00	0.00	
10	Administrative Coordinator	0	1	0	F	172	4740.58	6215.61	10.00	0.00	
11	Maintenance Worker/Water Opera	1	0	0	M	183	4740.58	6215.61	10.00	0.00	
13	Golf Mechanic	1	0	0	M	187	4740.58	6215.61	10.00	0.00	
14	Wastewater Operator I	1	0	0	M	190	4740.58	6215.61	10.00	0.00	
15	Water Operator	1	0	0	M	190	4740.58	6215.61	10.00	0.00	
12	Generation Operator	3	0	0	M	210	5168.70	6778.94	10.00	0.00	
16	Apprentice Lineman	2	0	0	M	212	5168.70	6778.94	10.00	0.00	
17	Wastewater Operator II	2	0	0	M	215	5168.70	6778.94	10.00	0.00	
18	Public Works Supervisor-Street	1	0	0	M	217	5633.23	7387.32	10.00	0.00	
19	Building Inspector	1	0	0	M	231	5633.23	7387.32	10.00	0.00	
20	Parks Maintenance Supervisor	1	0	0	M	245	5633.23	7387.32	10.00	0.00	
21	Generation Supervisor	1	0	0	M	249	5633.23	7387.32	10.00	0.00	
22	Police Officer	5	3	0	B	269	5182.57	6454.81	8.00	0.00	
23	Golf Superintendent	1	0	0	M	280	6141.08	8056.38	10.00	0.00	
24	Water Supervisor	1	0	0	M	280	6141.08	8056.38	10.00	0.00	
25	Journeyman Lineman	2	0	0	M	290	6141.08	8056.38	10.00	0.00	
26	Superintendent-Wastewater	1	0	0	M	316	6692.27	8777.43	10.00	0.00	
27	Building Official/Fire Marshal	1	0	0	M	383	6692.27	8777.43	10.00	0.00	
28	Police Sergeant	1	0	0	M	406	6187.88	7687.19	8.00	0.00	
29	Electric Operations Supervisor	1	0	0	M	430	7295.46	9571.28	10.00	0.00	
30	Planning/Community Development	1	0	0	M	456	7952.38	10434.47	10.00	0.00	
31	Public Works Director	1	0	0	M	470	7952.38	10434.47	10.00	0.00	
32	General Manager	1	0	0	M	480	8668.23	11368.71	10.00	0.00	

## Job Class Data Entry Verification List

Case: 2021 - Proposed Scale

New Prague

LGID: 861

Job Nbr	Class Title	Nbr Males	Nbr Females	Non- Binary	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
33	Finance Director	0	1	0	F	500	8668.23	11368.71	10.00	0.00	
34	Chief of Police/Emergency Mana	1	0	0	M	590	8668.23	11368.71	10.00	0.00	
35	City Administrator	1	0	0	M	716	10297.54	13505.87	10.00	0.00	

Job Number Count: 35

# Appendix C

Your jurisdiction is required to pass four tests to be in compliance.

# 1. Completeness and Accuracy Test

Report is submitted on time  
Data is correct  
Required information has been provided  
For more information, refer to the [Guide to Understanding Pay Equity Compliance](#)

# 2. Statistical or Alternative Test

Compares salary data to determine if female classes are paid consistently below male classes of comparable work value (job points). The Minnesota Pay Equity Management System will generate results applying the Statistical Analysis Test. Underpayment ratio results of 80 and above are passing. In some cases, the Alternative Analysis is required and consists of a manual review of the data. Refer to the following page to determine which test applies to your report. For more information, refer to the [Guide to Understanding Pay Equity Compliance](#).

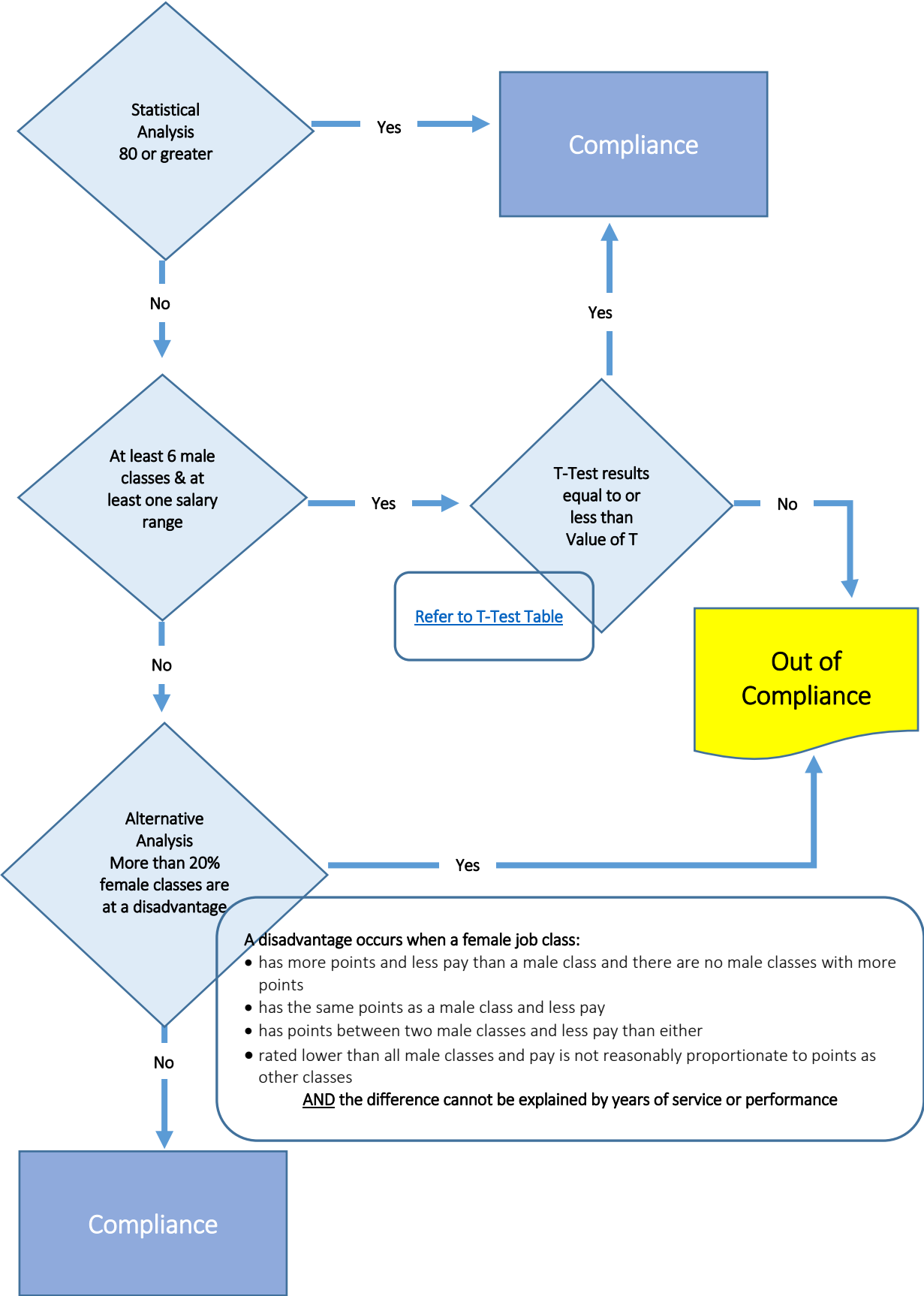
# 3. Salary Range Test

Compares the average number of years required for female classes to move through a salary range consisting of a time-phased step progression to the average number of years required for male classes. Results of 0 or 80 and above are passing scores. (Test does not apply if years to achieve maximum salary are not defined or if salary ranges are not defined). For more information, refer to the [Guide to Understanding Pay Equity Compliance](#).

# 4. Exceptional Service Pay Test

Compares the percentage of female classes receiving longevity or performance pay to the percentage of male classes receiving longevity or performance pay. In noting exceptional service pay, recipients must exceed the maximum salary reported. Results of 0 or 80 and above are passing scores. (Test does not apply if exceptional service pay is not available in your jurisdiction). For more information, refer to the [Guide to Understanding Pay Equity Compliance](#).

# When to use Statistical and Alternative Analysis Tests



# **Guide to Understanding Pay Equity Compliance**

Pay Equity Office  
Minnesota Management & Budget  
400 Centennial Office Building  
658 Cedar Street  
St. Paul, MN 55155

[Local Government Pay Equity Webpage](#)



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## Guide to Understanding Pay Equity Compliance

This booklet gives a general overview of how data from the local government reports is analyzed and how the tests for compliance are conducted. Complete details of compliance requirements are in Minnesota Rules Chapter 3920.

This booklet also describes the computer software developed by MMB. This software calculates several of the tests for compliance and the reports produced by the software are explained on pages three through five.

## Tests for Compliance

1. **Completeness and Accuracy Test** - determines whether jurisdictions have filed reports on time, included correct data and supplied all required information.
2. **Statistical Analysis Test** - described on pages three through five, compares salary data to determine if female classes are paid consistently below male classes of comparable work value (job points). MMB has developed software that calculates the results for this test. This test is generally applied to larger jurisdictions. For smaller jurisdictions, the alternative analysis is used.
3. **Alternative Analysis Test** - described on pages 14 through 17, compares salary data to determine if female classes are paid below male classes even though the female classes have similar or greater work value (job points). The software is not used for this test.
4. **Salary Range Test** - described on page 18, compares the average number of years it takes for individuals to move through salary ranges established for female classes compared to male classes. This test only applies to jurisdictions that have a system where there is an established number of years to move through salary ranges.
5. **Exceptional Service Pay Test** - described on page 19, compares how often individuals in male classes receive longevity or performance pay above the normal salary range compared to how often individuals in female classes receive this type of pay. This test applies only to jurisdictions that have a system that includes exceptional service pay.

## Determining Whether the Alternative or Statistical Analysis Will Be Used

### 1. Alternative analysis - jurisdiction has:

- Three or fewer male classes.

NOTE: Jurisdictions with three or fewer male classes may want to skip over the information on pages two through seven describing the statistical analysis and computer reports.

### 2. Statistical analysis - jurisdiction has:

- Six or more male classes and at least one class with an established salary range, or
- Four or five male classes and an underpayment ratio of 80% or more. May or may not have classes with an established salary range.

### 3. Start in statistical analysis but go to alternative analysis - jurisdiction has:

- Four or five male classes and an underpayment ratio below 80%, or
- An underpayment ratio below 80%, six or more male classes, but no classes with a salary range.

## Explanation of Computer Reports

Information contained in the next few pages is intended to explain the three reports produced by the Pay Equity Management System Software. Look at the sample reports as you read the following explanations. Each numbered explanation corresponds to a shaded number on the examples on pages three, five and six. For informational purposes, a sample of a graph produced with the Pay Equity Analysis software is shown on page seven.

# Compliance Report

Pay Equity Implementation Report data. Parts II, III and IV of the Compliance Report give test results. For more detail on each test, refer to [Minnesota Rules Chapter 3920](#).

The statistical analysis, salary range and exceptional service pay test results are shown below. Part I is general information from the

## I. GENERAL JOB CLASS INFORMATION

	Male Classes	Female Classes	Balanced Classes	All Job Classes
# Job Classes	8	4	2	14
# Employees	14	4	24	42
Avg. Max Monthly Pay Per Employee	1,537.22	1,796.87		1,656.86
	1	2		3

## II. STATISTICAL ANALYSIS TEST

A. Underpayment Ratio = 150.0\* 4

	Male Classes	Female Classes
a. # At or above Predicted Pay	5	3
b. # Below Predicted Pay	3	1
c. TOTAL	8	4
d. % Below Predicted Pay (b divided by c = d)	37.50 5	25.00 6

\*(Result is % of male classes below predicted pay divided by % of female classes below predicted pay.)

### B. T-test Results

Degrees of Freedom (DF) = 16	Value of T = -3.732	7
a. Avg. diff. in pay from predicted pay for male jobs	= \$2	8
b. Avg. diff. in pay from predicted pay for female jobs	= \$75	9

III. SALARY RANGE TEST = 105.71% 10 (Result is A divided by B)

- A. Avg. # of years to max salary for male jobs = 5.29
- B. Avg. # of years to max salary for female jobs = 5.00

IV. EXCEPTIONAL SERVICE PAY TEST = 50.00% 11 (Result is B divided by A)

- A. % of male classes receiving ESP 50.00\*
- B. % of female classes receiving ESP 25.00

\*(If 20% or less, test result will be 0.00.)

# Compliance Report

Explanations below correspond to shaded numbers on page three.

- 1. **Average Maximum Monthly Salary for Employees in Male Classes**
- 2. **Average Maximum Monthly Salary for Employees in Female Classes**
- 3. **Overall Average Maximum Monthly Salary for an Employee**
- 4. **Underpayment Ratio**

The minimum requirement to pass the statistical analysis test is an underpayment ratio of 80%. The underpayment ratio is calculated by dividing the percentage of male classes below predicted pay (item five) by the percentage of female classes below predicted pay (item six). In the example on page three,  $37.5 \div 25 = 150\%$ . Jurisdictions with an underpayment ratio below 80% can improve their score by increasing salaries for female classes to at or above predicted pay. More details regarding predicted pay are on pages six through 13.

If the underpayment ratio is less than 80%, a jurisdiction may still pass the statistical analysis test if the t-test results (explained in item 7) are not statistically significant. The t-test measures the average dollar difference from predicted pay for male and female classes.

- 5. **Percentage of Male Classes Below Predicted Pay**

This percentage is calculated by dividing the number of male classes below predicted pay by the overall total of male classes. In the example on page three, the total of male classes is eight, and three fall below predicted pay. Therefore,  $3 \div 8 = 37.50\%$ .

- 6. **Percentage of Female Classes Below Predicted Pay**

This percentage is calculated by dividing the number of female classes below predicted pay by the overall total of female classes. In the example on page three, the total of female classes is four and one of those falls below predicted pay. Therefore,  $1 \div 4 = 25\%$ .

- 7. **T-Test & Degrees of Freedom**

These numbers are used only for jurisdictions with an underpayment ratio below 80%, at least six male classes and at least one class with a salary range. If the underpayment ratio is 80% or more, these numbers are not used nor are they used for jurisdictions in the alternative analysis.

These numbers show the average dollar amount that males and females are from predicted pay and answer the question: Are females paid less than males on average and, is the underpayment of females statistically significant?

To determine if these numbers show statistical significance, they must be checked against the table on page five. Find the DF number in the “Degrees of Freedom” column and then look across for the “Value of T.” If the “value of t” on the compliance report is less than the “value of t” on the table, it means that either there is no underpayment of female classes or that the underpayment is not statistically significant. If the t-test number is the same or more than the “value of t” on the table, the underpayment for female classes is statistically significant and the jurisdiction would not pass the test.

Salary increases for female classes sufficient to eliminate statistical significance would allow a jurisdiction to pass the statistical analysis test even with an underpayment ratio below 80%.

In the example on page three, t-test results would not be used because the underpayment ratio is above 80%, but let's assume we needed to check these results. First, we would find 16 in the DF column

and then look across to find the value of t at 1.746. Since our t-test number is -3.732, well below the value of t on the table, these results would show that on average, females are not underpaid compared to males.

T-Test Table (5% Significance)					
DF	Value of t	DF	Value of t	DF	Value of t
1	6.314	12	1.782	23	1.714
2	2.920	13	1.771	24	1.711
3	2.353	14	1.761	25	1.708
4	2.132	15	1.753	26	1.706
5	2.015	16	1.746	27	1.703
6	1.943	17	1.740	28	1.701
7	1.895	18	1.734	29	1.699
8	1.860	19	1.729	30	1.697
9	1.833	20	1.725	40	1.684
10	1.812	21	1.721	60	1.671
11	1.796	22	1.717	120	1.658
				Infinity	1.645

While the entire method for calculating t-test results cannot be explained here, it is a commonly accepted mathematical technique for measuring statistical significance. The formula is fairly complex, but basically it factors in predicted pay, the dollar difference from predicted pay and the number of employees. The DF number is the total number of employees in male or female dominated classes only, minus two.

8. **Average Dollar Amount Male Classes are Above or Below Predicted Pay**

In the example on page three, the maximum monthly salary for male classes, on average, is \$2 above predicted pay.

9. **Average Dollar Amount Female Classes are Above or Below Predicted Pay**

In the example on page three, the maximum monthly salary for female classes, on average, is \$75 above predicted pay.

10. **Salary Range Test**

This number must be either 0% or 80% or more to pass this test. In the example on page three, 105.71% is passing. Jurisdictions not passing this test can pass it

by reducing the number of years it takes for female classes to reach maximum salaries, increasing the number of years for males to reach maximum salaries, or some combination of both. A result of 0% would mean that either there are no male classes with an established number of years to move through a salary range, no female classes with an established number of years to move through a salary range, or both. A description of how the salary range test is calculated is on page 18.

11. **Exceptional Service Pay Test**

This number must be either 0% or 80% or more to pass this test. In the example on page three, 50% is not passing. Jurisdictions not passing this test can pass it by either increasing the number of female classes that receive exceptional service pay, decreasing the number of male classes that receive exceptional service pay, or some combination of both. A result of 0% could mean that fewer than 20% of male classes receive exceptional service pay or that no female classes receive exceptional service pay. A description of how the exceptional service pay test is calculated is on page 19.

# Statistical Analysis

Explanations correspond to shaded numbers below.

This report can be printed after the results are computed. The predicted pay and pay difference columns are helpful in analyzing the cost of adjusting the salary for any given class.

## 1. Predicted Pay

The most simplistic definition of predicted pay is that it is the average pay of male classes at any given point value. Predicted pay is calculated by averaging the maximum monthly salaries for male classes in the jurisdiction. It is the standard for comparing how males and females are compensated. Predicted pay is a mirror, or reflection, of the current compensation practice within a jurisdiction for male classes, but is not necessarily the salary that "should" be paid at any particular point level. Specific details of the method used to calculate predicted pay is explained in pages eight through 13. The graph on page seven shows a "predicted pay line" and how male and female classes scatter around that line. Predicted pay amounts are determined only from the jurisdiction itself, not from any external factors or salaries.

## 2. Pay Difference

Shows the dollar amount that maximum monthly salaries fall above or below predicted pay. If a jurisdiction does not pass the statistical test and needs to increase salaries for female classes, either to reach an underpayment ratio of 80% or eliminate the statistical significance of the t-test, this information is useful in calculating the cost. For example, the cost to increase the female class of "stage manager" to predicted pay would be \$6.20 per month.

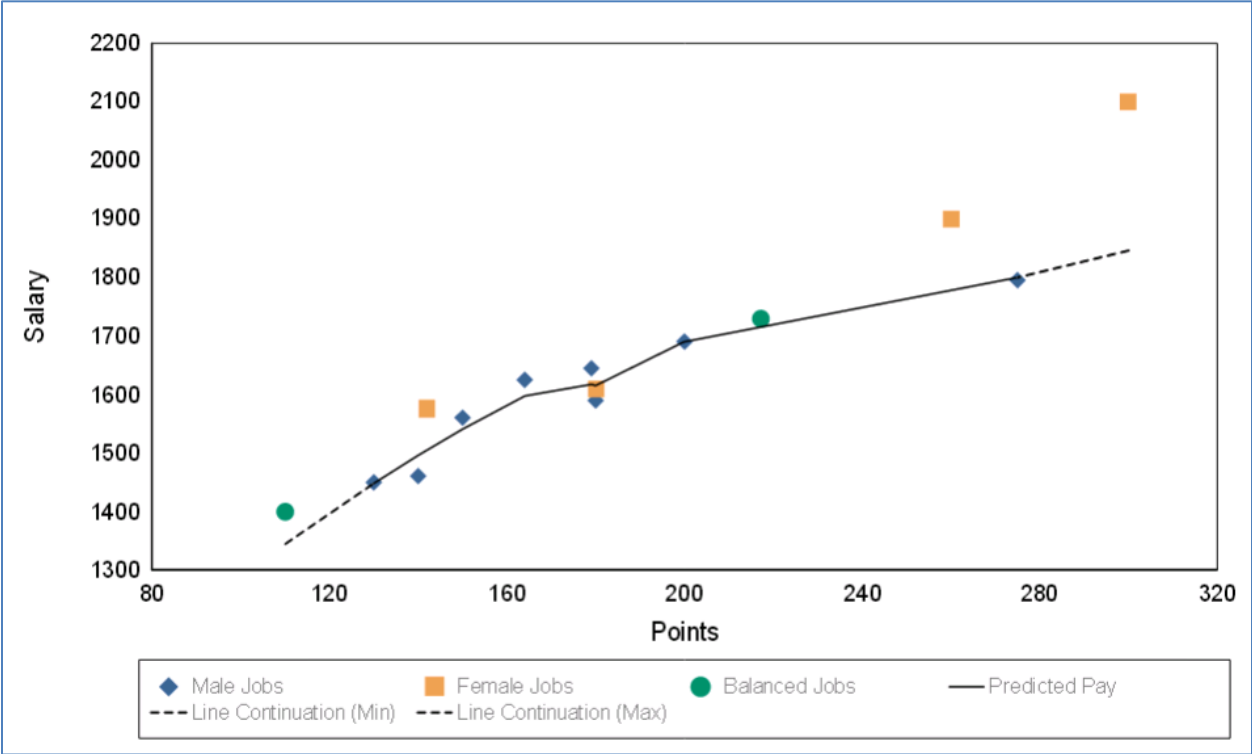
1

2

Predicted Pay Report for Stageville Theater First Step To Broadway!									
Case : 2011									
Job Nbr	Job Title	Nbr Males	Nbr Females	Total Nbr	Job Type	Job Points	Max Mo Salary	Predicted Pay	Pay Difference
1	Box Office	1	1	2	Balanced	110	\$1,400.41	\$1,344.82	\$55.59
2	Stage Crew	6	1	7	Male	130	\$1,460.26	\$1,447.15	\$3.11
3	Props Chief	1	0	1	Male	140	\$1,460.94	\$1,495.59	(\$34.65)
4	Costume Designer	0	1	1	Female	142	\$1,575.89	\$1,505.17	\$70.72
5	Set Tech.	1	0	1	Male	150	\$1,560.75	\$1,540.12	\$20.63
6	Lighting Tech.	1	0	1	Male	164	\$1,625.50	\$1,598.54	\$26.96
7	Effects Eng.	1	0	1	Male	179	\$1,645.22	\$1,617.17	\$28.05
8	Stage Manager	0	1	1	Female	180	\$1,610.30	\$1,616.50	(\$6.20)
9	Writer	1	0	1	Male	180	\$1,590.19	\$1,616.50	(\$26.31)
10	Marketing Director	1	0	1	Male	200	\$1,690.85	\$1,689.43	\$1.42
11	Actor/Actress	10	12	22	Balanced	217	\$1,730.85	\$1,748.34	(\$17.49)
13	Producer	0	1	1	Female	260	\$1,900.00	\$1,773.81	\$126.19
12	Director	1	0	1	Male	275	\$1,795.76	\$1,800.99	(\$5.23)
14	General Manager	0	1	1	Female	300	\$2,100.67	\$1,846.29	\$254.38

Job Number Count: 14

Predicted Pay Graph



Job Class Data Entry List Report

Shows the data that has been entered for computation. This report should be carefully reviewed before computing the results. If any errors are found, they must be corrected before computing results.

Job Class Data Entry Verification List

Stageville Theater First Step To Broadway!  
LGID 1

Case: 2011

Job Nbr	Class Title	Nbr Males	Nbr Females	Class Type	Jobs Points	Min Mo Salary	Max Mo Salary	Yrs to Max Salary	Yrs of Service	Exceptional Service Pay
1	Box Office	1	1	B	110	\$1,200.00	\$1,400.41	4.00	0.00	
2	Stage Crew	6	1	M	130	\$1,250.00	\$1,450.26	5.00	0.00	Longevity
3	Props Chief	1	0	M	140	\$1,260.00	\$1,460.94	5.00	0.00	Longevity
4	Costume Designer	0	1	F	142	\$1,375.00	\$1,575.89	5.00	0.00	
5	Set Tech.	1	0	M	150	\$1,360.00	\$1,560.75	5.00	0.00	Longevity
6	Lighting Tech.	1	0	M	164	\$1,400.00	\$1,625.50	6.00	0.00	Longevity
7	Effects Eng.	1	0	M	179	\$1,425.00	\$1,645.22	6.00	0.00	
8	Stage Manager	0	1	F	180	\$1,425.00	\$1,610.30	5.00	0.00	Longevity
9	Writer	1	0	M	180	\$1,400.00	\$1,590.19	6.00	0.00	
10	Marketing Director	1	0	M	200	\$1,490.00	\$1,690.85	4.00	0.00	
11	Actor/Actress	10	12	B	217	\$1,500.00	\$1,730.85	4.00	0.00	Performance
13	Producer	0	1	F	260	\$1,700.00	\$1,900.00	0.00	1.00	
12	Director	1	0	M	275	\$1,600.00	\$1,795.76	0.00	3.00	
14	General Manager	0	1	F	300	\$1,800.00	\$2,100.67	0.00	5.00	

Job Number Count: 14



# Method Used for Predicted Pay Calculation in the Statistical Analysis

The following explanation is a general description of how predicted pay is calculated but does not include all details of the formula in [Minnesota Rules Chapter 3920](#).

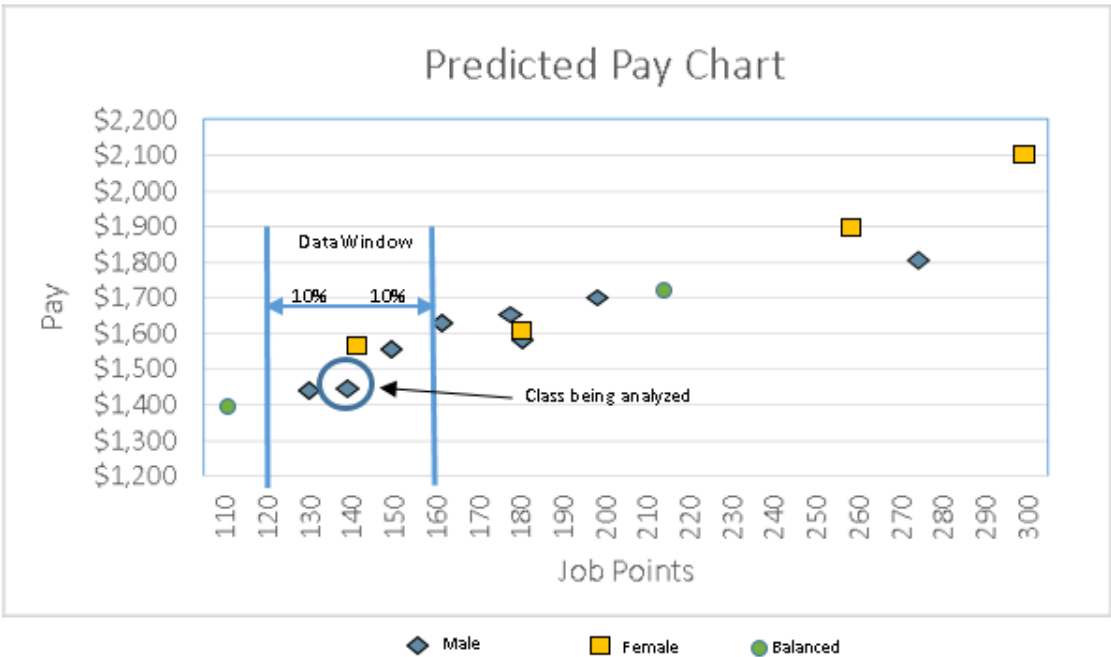
## Basis of the Statistical Analysis

The definition in the Local Government Pay Equity Act for equitable compensation relationship says “...compensation for female-dominated classes is not consistently below the compensation for male-dominated classes of comparable value...”

The formula for the statistical analysis is based on three concepts found in the above definition: comparable value, male compensation and consistently below.

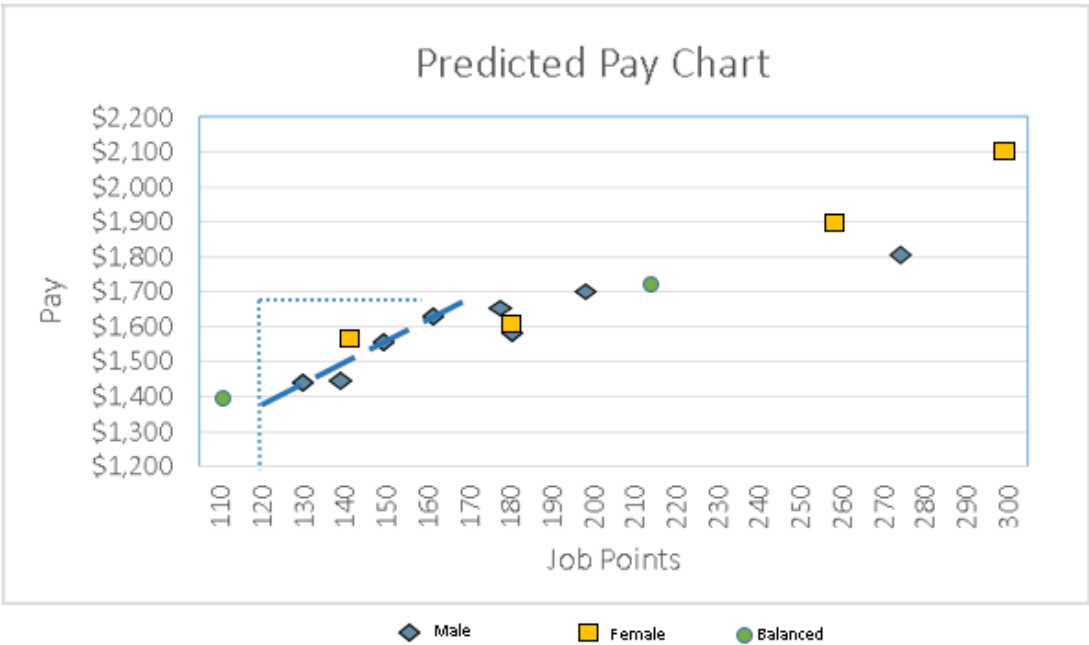
### I. Defining “Comparable Value”

Except for classes in the lower and upper 10% of the point range, comparable value is defined by drawing a 20% window around the job class being analyzed. Each window extends 10% of the range of points on each side of the class. In the example, there is a range of 200 points from lowest to highest, so 10% would be 20 points. Each window must have at least three male classes (two of which have different points) and must include at least 20% of all male classes in the jurisdiction. If this criteria is not met, the window will expand at 5% increments on either side until the required number of male classes are included. The drawing below shows one window for one class.

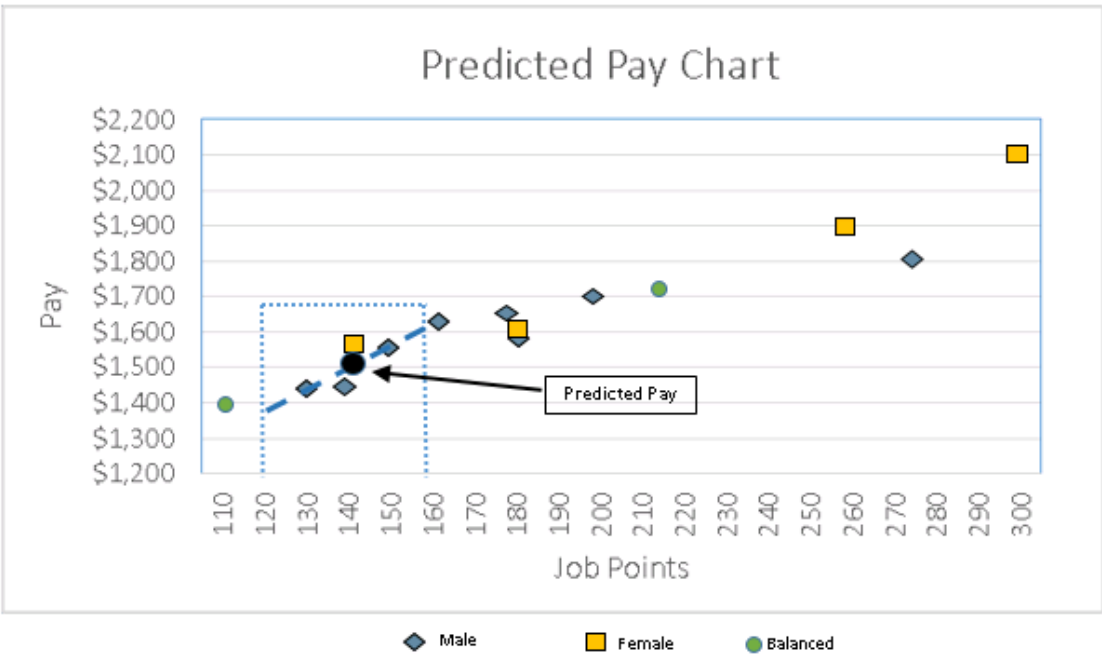


II. Defining “Male Compensation” or “Predicted Pay

- A. The first step in defining male compensation is to draw a "mini" regression line through the male classes in the window.

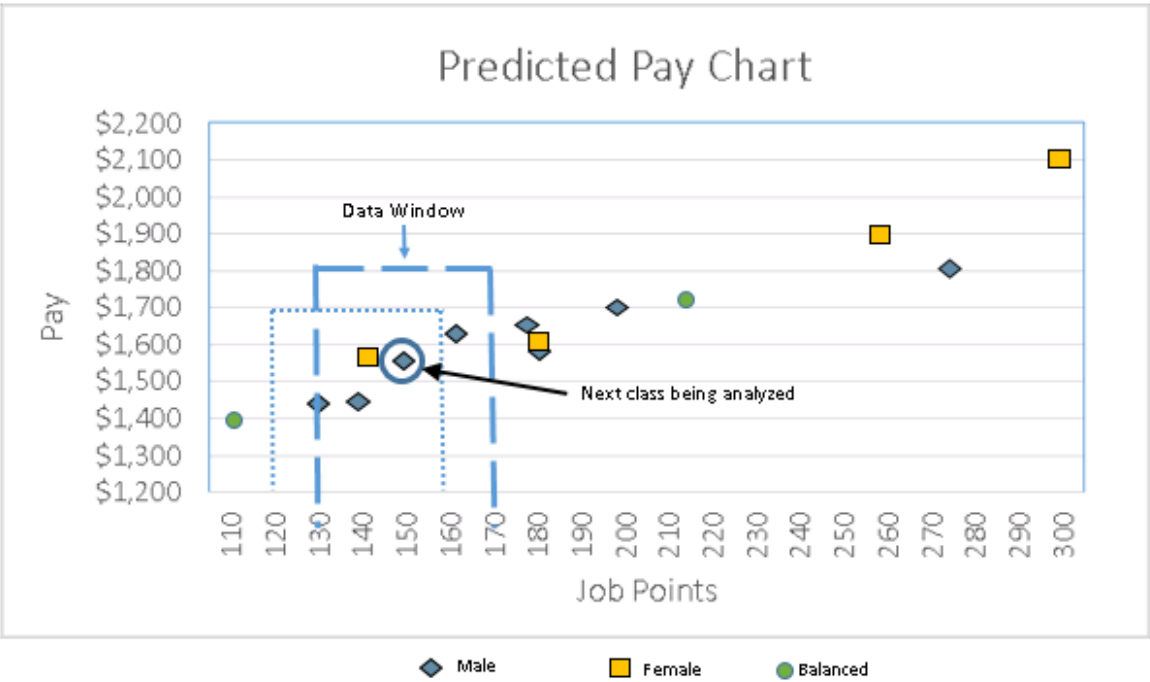


- B. The second step in defining male compensation is to look at the class being analyzed and the same point on the mini regression line. This point is called predicted pay.

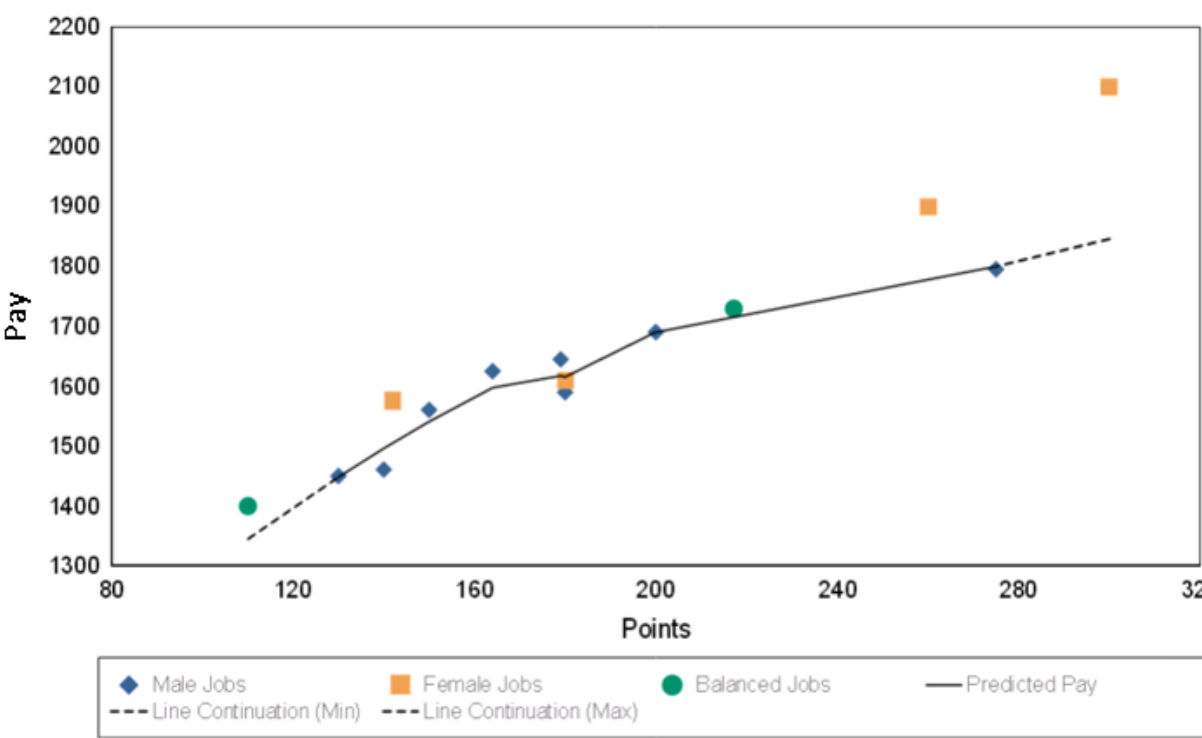


III. Defining “Consistently Below”

- A. A determination is made as to whether the class being analyzed falls above or below predicted pay. In the example, the female class being analyzed is above predicted pay.
- B. A new window is drawn when the next class is analyzed. This continues until all classes have been analyzed.



C. When all the classes have been analyzed, a predicted pay line is drawn.



D. The tabulation of the number of male and female classes above and below the predicted pay line is made.

For example:

F above	=	3	M above	=	5
F below	=	1	M below	=	3
Total	=	4	Total	=	8

E. The percentage of male and female classes below predicted pay is calculated by dividing the number of classes below by the total number of classes in each group.

Female classes:	$1 \div 4$	=	25.00%
Male classes:	$3 \div 8$	=	37.50%

F. The percentage of male classes below predicted pay is divided by the percentage of female classes below predicted pay. This produces the “underpayment ratio.”

$37.50\% \div 25.00\% = 150.00\%$

G. An underpayment ratio below 80% shows that female classes are compensated “consistently below” male classes of comparable value. If the underpayment ratio is below 80%, further analysis is done to determine if the underpayment of females is statistically significant. Using the t-test, a determination is made whether or not the dollar difference is statistically significant. Details of the t-test can be found on page four.

# Alternative Analysis Test

The minimum requirement to pass this test is that:

- a. there is no compensation disadvantage for at least 80% of female classes compared to male classes; or,
- b. compensation differences can be accounted for by years of service or performance.

On the next few pages the four possibilities that exist for inequities or a compensation disadvantage are described.

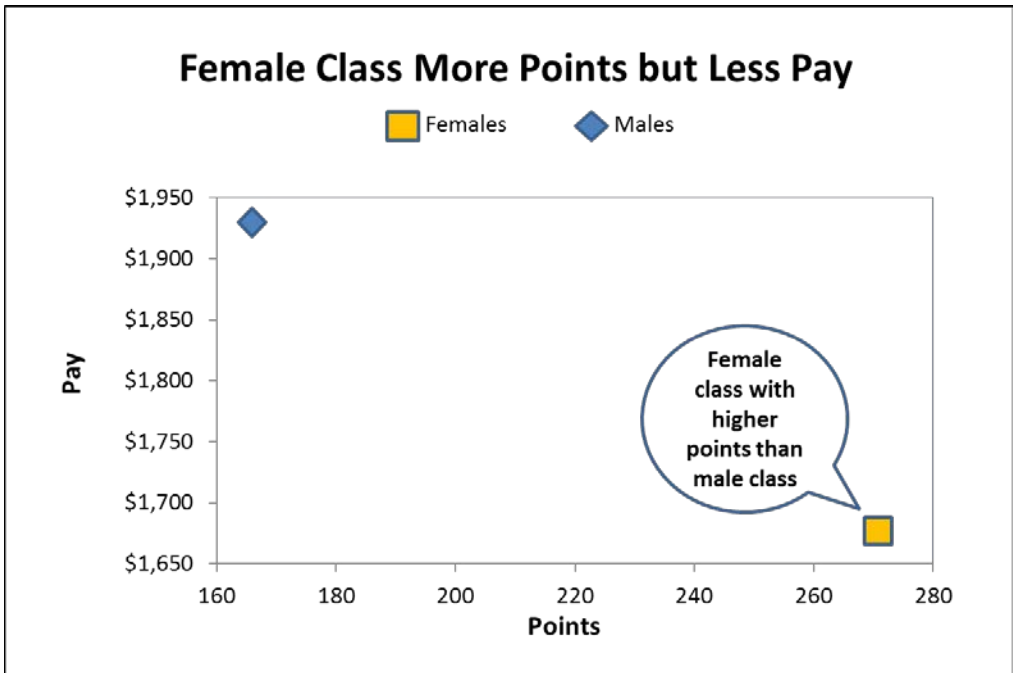
1. A female class with higher points has less compensation than a male class with lower points.

**Example:** In this case, the female job class of city clerk has more points but less pay than the male job class of maintenance supervisor.

<u>Job Title</u>	<u>Type</u>	<u>Class Points</u>	<u>Max. Monthly Salary</u>
City Clerk	F	275	\$1665
Maint. Sup.	M	171	\$1925

The minimum requirement to correct this inequity is that the female class must have a salary at least equal to that of the male class.

Graph illustrating inequity for female job class.



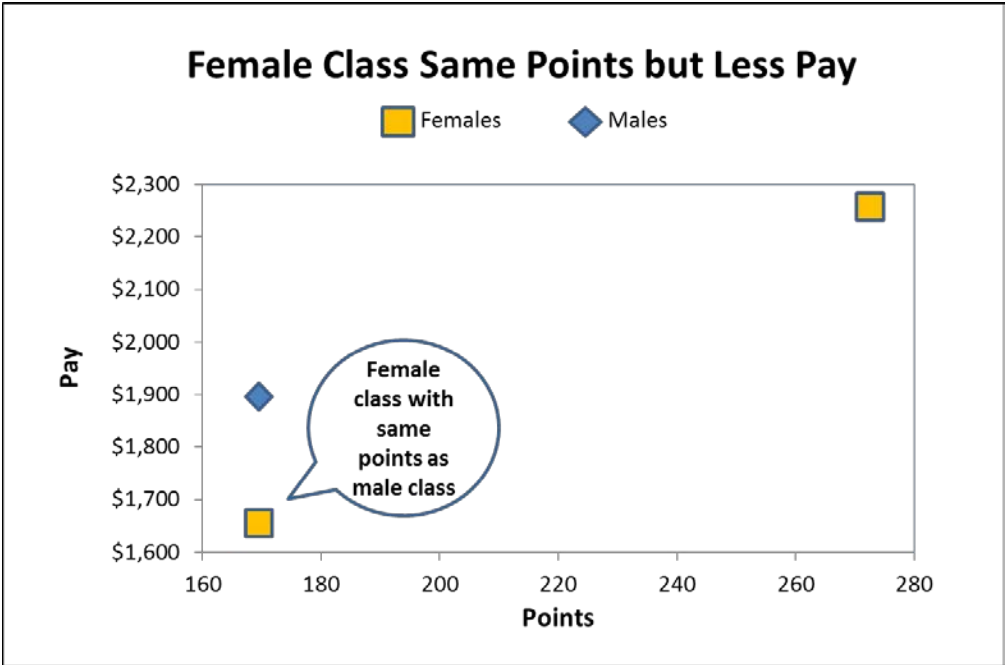
2. A female class has the same points as a male class but less compensation.

**Example:** In this case, the female job class of secretary and the male job class of maintenance have the same points but the secretary receives less pay.

<u>Job Title</u>	<u>Type</u>	<u>Class Points</u>	<u>Max. Monthly Salary</u>
City Clerk	F	275	\$2265
Maintenance	M	171	\$1900
Secretary	F	171	\$1630

The minimum requirement to correct this inequity is that the female class must have a salary at least equal to the male class.

Graph illustrating inequity for female job class.



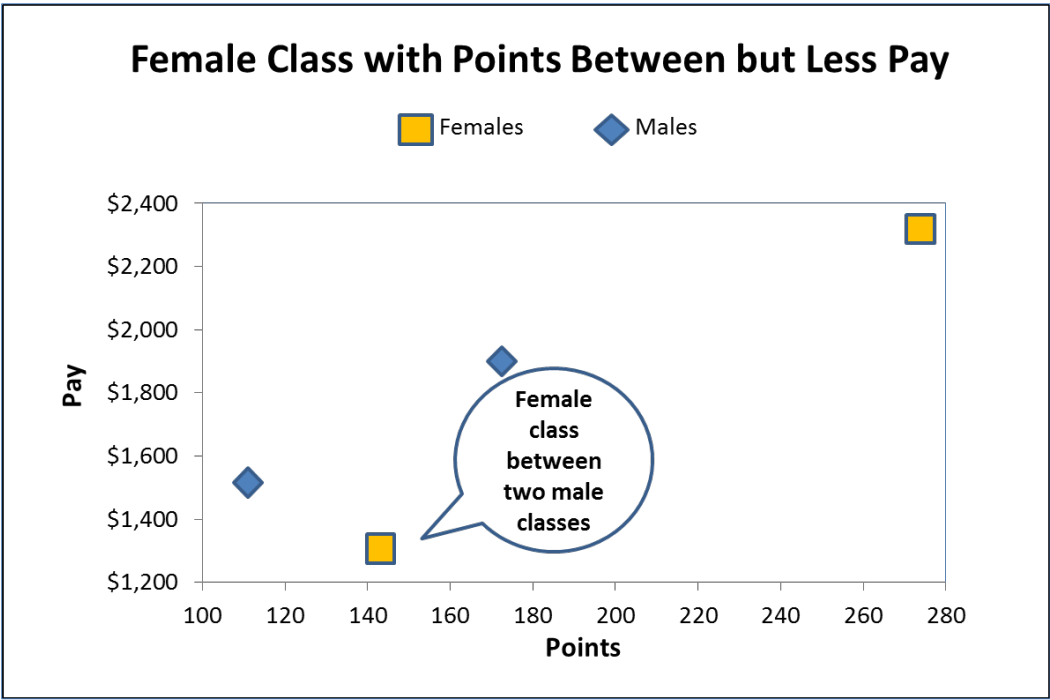
3. A female class has points between two male classes but compensation is not between or above the two male classes.

**Example:** In this case, the female job class of receptionist has points between two male classes but receives less pay than either of them.

<u>Job Title</u>	<u>Type</u>	<u>Class Points</u>	<u>Max. Monthly Salary</u>
City Clerk	F	275	\$2370
Maintenance	M	171	\$1900
Receptionist	F	141	\$1250
Custodian	M	111	\$1500

The minimum requirement to correct this inequity is that the female class must have a salary somewhere between the two male classes.

Graph illustrating inequity for female job class.



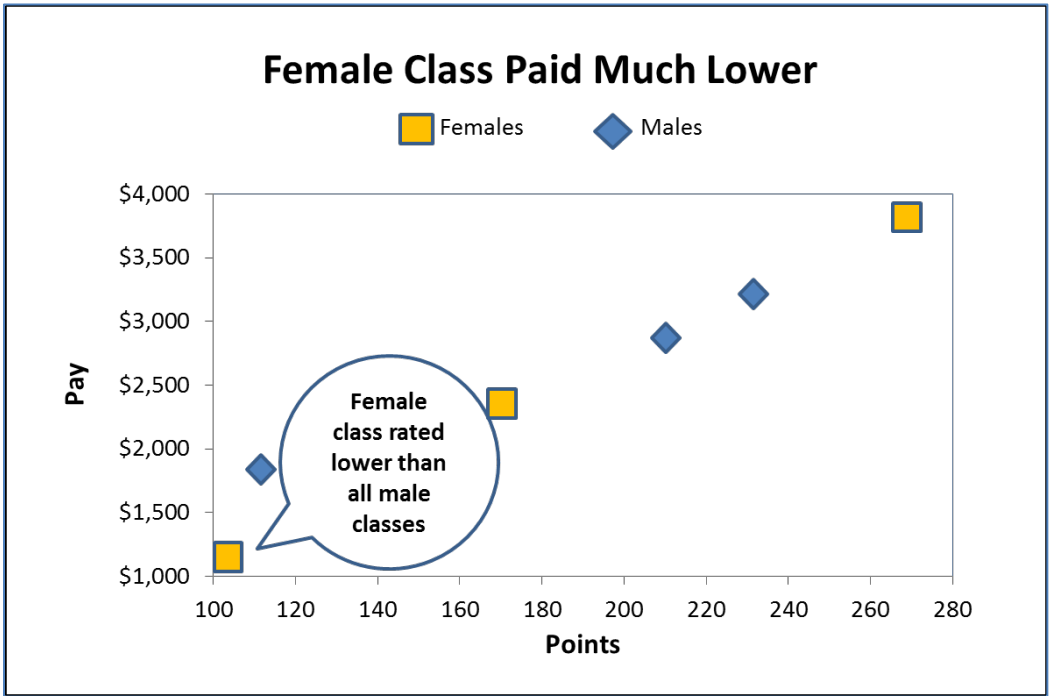
4. A female class, rated lower than all male classes, is not compensated as reasonably proportionate to points as other classes.

**Example:** In this case, the retail clerk has a salary of \$700 per month below the custodian but only six fewer points. For all other job classes where there is a salary difference, there is a larger difference in points. For example, the maintenance supervisor’s salary is \$300/month less than the police officer and there is a difference of 23 points.

<u>Job Title</u>	<u>Type</u>	<u>Class Points</u>	<u>Max. Monthly Salary</u>
City Clerk/Admin	F	275	\$3800
Police Officer	M	236	\$3200
Maintenance Sup	M	213	\$2900
Admin. Sec.	F	173	\$2400
Custodian	M	111	\$1800
Retail Clerk	F	105	\$1100

While some difference in salary is acceptable due to the point difference, the salary for the retail clerk with 105 points must be much closer to the salary for the custodian with 111 points. When there is a question regarding the salary for female class or classes rated lower than all male classes, the judgment is made on a case-by-case basis, and the main considerations are the relationship of points and pay between other classes in the jurisdiction and past history of pay relationships that were previously in compliance. In this case, the minimum requirement to correct this inequity would be that the salary for the retail clerk would be approximately \$1,650/month.

Graph illustrating inequity for female class.





# Salary Range Test

This is an example to show how the salary range test is calculated. It is not necessary to calculate this test manually if the software is being used. If the software is not being used, the following steps will produce a result for this test. Information is recorded for male or female classes only, not balanced classes. The information for this example is taken from the Data Entry List Report on page seven.

JURISDICTION: Stageville Theatre

## Step 1

Look at the “years to max” column and identify male classes with an established number of years to move through a salary range.

Title	Years to Max
Stage Crew	5
Props Chief	5
Set Tech	5
Lighting Tech	6
Effects Tech	6
Writer	6
Marketing Director	4
7 total classes	37 total years

## Step 2

Calculate the average years to reach maximum salary for male classes:

A. Total years from Step 1	37	
B. Total classes from Step 1	7	
C. Divide 2A by 2B	$37 \div 7 = 5.28$	average years to max

## Step 3

Look at the “years to max” column and identify female classes with an established number of years to move through a salary range.

Title	Years to Max
Costume Designer	5
Stage Manager	5
2 total classes	10 total years

## Step 4

Calculate the average years to reach maximum salary for female classes:

A. Total years from Step 3	10	
B. Total classes from Step 3	2	
C. Divide 4A by 4B	$10 \div 2 = 5$	average years to max

## Step 5

Divide 2C by 4C and multiply by 100.  $5.28 \div 5 = 1.05 \times 100 = 105\%$

Enter this result in Part C of the Pay Equity Implementation Report.

## Exceptional Service Pay Test

This is an example to show how the exceptional service pay test is calculated. It is not necessary to calculate this test manually if the software is being used. If the software is not being used, the following steps will produce a result for this test. The information for this example is taken from the Data Entry List Report on page seven. Information is recorded for male or female classes only, not balanced classes.

### Step 1

---

**Look at the “exceptional service pay” column and calculate the percentage of male classes receiving exceptional service pay.**

- A. Total number of male classes where an employee receives exceptional service pay.4
- B. Total number of male classes in the jurisdiction.8
- C. Divide 1A by 1B and multiply by 100. $4 \div 8 = .50 \times 100 = 50\%$

**If result of 1C is 20% or less, stop here and check appropriate box in Part D of report form.**

**If result is more than 20%, go on to Step 2.**

### Step 2

---

**Look at the “exceptional service pay” column and calculate the percentage of female classes receiving exceptional service pay.**

- A. Total number of female classes where an employee receives exceptional service pay.1
- B. Total number of female classes.4
- C. Divide 2A by 2B and multiply by 100. $1 \div 4 = .25 \times 100 = 25\%$

### Step 3

---

**Calculate the ratio of female/male classes receiving exceptional service pay.**

Divide 2C by 1C and multiply by 100. $.25 \div .50 = .50 \times 100 = 50\%$



## CITY OF NEW PRAGUE FACILITY NEEDS STUDY

# ASSESSMENT REPORT

### City Hall, Police, Parks

#### SITE

Site improvements were recently completed, and it is in good condition.

#### EXTERIOR

Windows are single pane and showing signs of deterioration.

Aprox. 20% of the stone and brick facades are cracking or have mortar joints that are deteriorating. Tuckpointing is recommended in affected areas.

The existing stucco or EIFS walls are showing signs of water intrusion causing discoloration, cracking, and spalling in several areas.

The existing membrane roof system over City Hall and Police is approx. 15-20 years old and will need to be replaced in the next 5-10 years. (Verify)

The existing overhead doors in police and parks have reached their useful life and should be replaced.

The membrane roof over the Parks garage does not have proper sloped insulation. Ponding throughout the roof was observed. A new roof with new sloped insulation is needed.







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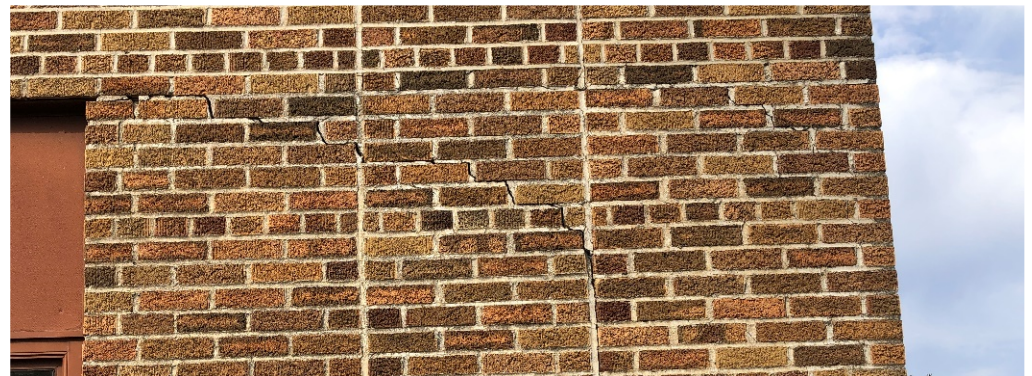
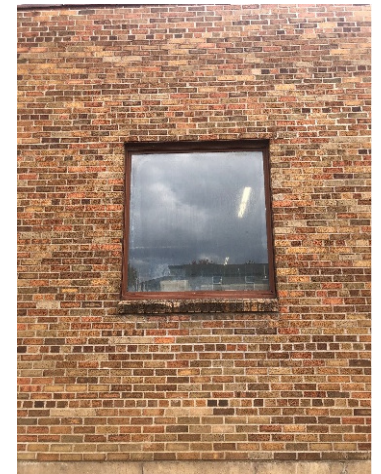
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## CITY OF NEW PRAGUE FACILITY NEEDS STUDY

# ASSESSMENT REPORT

### City Hall, Police, Parks

#### INTERIOR

The concrete slab in the garage and maintenance areas do not have a salt-inhibiting sealer to protect the finished surface causing concrete to spall.

ACT ceilings throughout the facility are showing signs of age and should be replaced in conjunction with lighting replacement or HVAC upgrades.

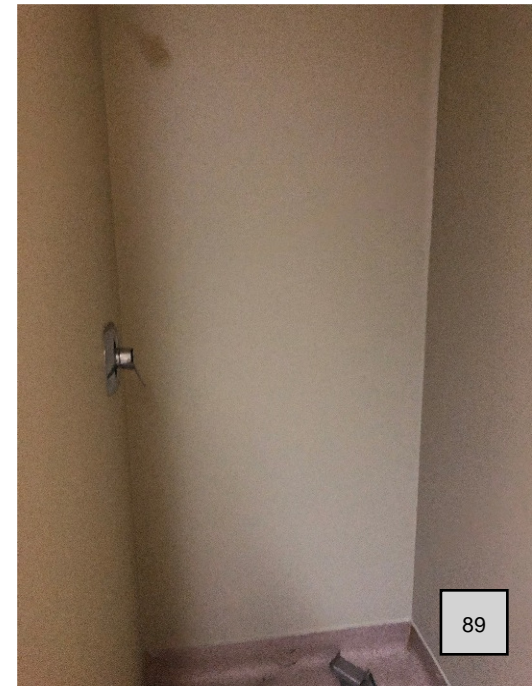
A majority of the wood doors are showing signs of deterioration and should be replaced with new hardware.

Showers in police do not have tile on walls.

Several plaster walls throughout the facility are cracked and should be refinished or covered over in new sheet rock.

Approx. 60% of the carpet flooring and vinyl composite flooring throughout the facility is showing signs of wear and should be replaced soon.

Existing casework and woodwork throughout the facility are showing signs of deterioration and/or delamination.





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# CITY OF NEW PRAGUE FACILITY NEEDS STUDY

## ASSESSMENT REPORT

### City Hall, Police, Parks

#### ACCESSIBILITY

The handrails at ramps and stairs do not have the proper extensions and do not meet current ADA guidelines for accessibility.

The main stairs at City Hall have risers greater than 7". IBC requires risers to be a max. of 7" with tread depth min. 11".

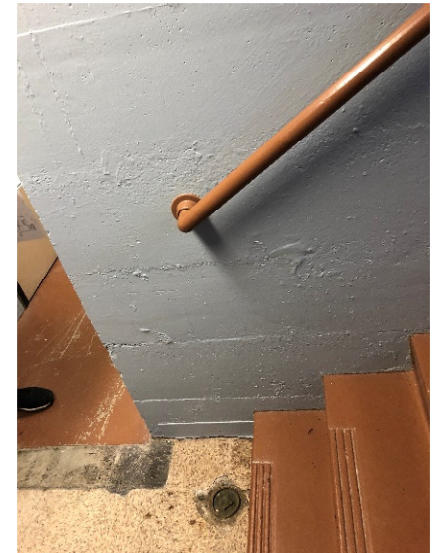
A portion of the police space is only accessible by stair and should have a ramp or elevator to meet current accessibility codes.

The police toilet rooms do not have the required clearances to meet the ADA guidelines for accessibility.

The dias in Council Chambers does not have guard rails.

The roof access ladder and exterior roof ladders are not OSHA compliant.

Several existing doors have closers whose opening force exceed the recommended 5 pounds opening force.





# CITY OF NEW PRAGUE FACILITY NEEDS STUDY

## ASSESSMENT REPORT

### City Hall, Police, Parks

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## CITY OF NEW PRAGUE FACILITY NEEDS STUDY

### ASSESSMENT REPORT

#### City Hall, Police, Parks

##### **LIFE SAFETY**

Fire barriers between police garage (S-2) and police office (B) are not in place.

##### **HAZARDOUS MATERIALS**

Based on the vintage of the original building, it is likely that asbestos, lead, and other hazardous materials exist throughout the building. A hazardous material inspection should be completed.

The basement contains 8" x 8" vinyl tiles that typically contain asbestos adhesives. Any modifications to the basement floor would likely necessitate abatement of the floor.





# CITY OF NEW PRAGUE FACILITY NEEDS STUDY

## ASSESSMENT REPORT

### City Hall, Police, Parks

#### MECHANICAL SYSTEMS


Install exhaust fans in vehicle storage

Replace RTU's

Replace water heaters / recirc pumps since some fixtures don't get hot water quickly

Install fully sprinkled building



		City of New Prague Technology Refresh Timeline Estimates										
Qty	Manufacturer Part #	Description	Unit Price	Ext. Price	2024	2025	2026	2027	2028	2029	2030	
		SERVER WARRANTY EXTENTION										
1	HS7Z0PE	HPE Pointnext Tech Care Essential Service - Post Warranty - 1 Year - Warranty - 24 x 7 x 4 Hour - On-site - Maintenance - Parts & Labor	\$ 2,184.00	\$ 2,184.00								
		UPS BATTERY REPLACEMENTS										
13	APCRBC123	APC by Schneider Electric UPS Replacement Battery Cartridge # 123 - Lead Acid - Hot Swappable - 3 Year Minimum Battery Life - 5 Year Maximum Battery Life	\$ 93.00	\$ 1,209.00	\$ 1,209.00							
4	APCRBC159	APC by Schneider Electric Replacement Battery Cartridge # 159 - Lead Acid - Maintenance-free/Sealed/Leak Proof - Hot Swappable - 3 Year Minimum Battery Life - 5 Year Maximum Battery Life	\$ 303.00	\$ 1,212.00	\$ 1,212.00							
1	UPS Replacement	Budget for Replacement of all UPS units in 2027				\$ 2,875.00	\$ 2,875.00	\$ 2,875.00				
		LAPTOP REFRESH										
31	7Y379UT#ABA	HP Elite x360 830 G10 13.3" Convertible 2 in 1 Notebook - WUXGA - 1920 x 1200 - Intel Core i5 13th Gen i5-1335U Deca-core (10 Core) - Intel Evo Platform - 16 GB Total RAM - 16 GB On-board Memory - 256 GB SSD - Intel Chip - Windows 11 Pro - Intel Iris Xe Graphics - In-plane Switching (IPS) Technology - Front Camera/Webcam - IEEE 802.11ax Wireless LAN Standard	\$ 1,867.00	\$ 57,877.00	\$ 14,936.00	\$ 14,936.00	\$ 14,936.00	\$ 13,069.00	\$ 14,936.00	\$ 14,936.00	\$ 13,069.00	
10	72C71AA#ABA	HP USB-C Dock G5 Essential Dock - for Desktop PC/Notebook/Monitor - 120 W - USB Type C - 3 Displays Supported - 4 x USB Type-A Ports - USB Type-A - 1 x USB Type-C Ports - USB Type-C - 1 x RJ-45 Ports - Network (RJ-45) - 1 x HDMI Ports - HDMI - 1 x DisplayPorts - DisplayPort - Black - Wired - Ethernet - Windows, macOS, Linux, ChromeOS	\$ 184.00	\$ 184.00	\$ 1,840.00		\$ 1,840.00		\$ 1,840.00			
1	6M737UT#ABA	HP ZBook Studio 16 G9 16" Mobile Workstation - WQUXGA - Intel Core i7 12th Gen i7-12800H Tetradeca-core (14 Core) - 32 GB Total RAM - 1 TB SSD - Windows 11 Pro - NVIDIA RTX A1000 with 4 GB, Intel Iris Xe Graphics - In-plane Switching (IPS) Technology - English Keyboard - Front Camera/Webcam - IEEE 802.11ax Wireless LAN Standard	\$ 2,713.00	\$ 2,713.00		\$ 2,713.00					\$ 2,713.00	
		DESKTOP REFRESH										
11	82J70UT#ABA	SMART BUY ELITE MINI 800 G9 I7-12700T 512GB 16GB W11P64	\$ 1,576.00	\$ 17,336.00	\$ 6,304.00	\$ 4,728.00	\$ 6,304.00			\$ 6,304.00	\$ 4,728.00	
		SCADA WORKSTATIONS										
		HP Z2 G9 Workstation - Intel Core i7 Dodeca-core (12 Core) i7-12700 12th Gen 2.10 GHz - 32 GB DDR5 SDRAM RAM - 1 TB SSD - Mini PC - Windows 11 Pro - NVIDIA Quadro T1000 4 GB Graphics - Ethernet - Wireless LAN	\$ 1,921.00	\$ 13,447.00	\$ 7,684.00	\$ 5,763.00				\$ 7,684.00	\$ 5,763.00	
57	1SWXTSUB1R4	PHONE LICENSE RENEWAL 4 YEARS DUE 6/20/25										
		4 Year Switchvox Titanium Support and Maintenance Subscription Renewal for 1 User	\$ 30.00	\$ 1,710.00			\$ 1,710.00				\$ 1,710.00	
		SERVER REFRESH ( CURRENT SERVER SUPPORT THROUGH 2025 )										
3		Custom Configured Server Refresh	\$ 30,000.00	\$ 90,000.00		\$ 90,000.00						
		SAN STORAGE OPTION										
1		Custom Configured SAN Including SAN Switching	\$ 65,000.00	\$ 65,000.00		\$ 65,000.00						
1	Budget Server/SAN	Server and SAN Budget Replacement Cost					\$ 31,000.00	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00	
		GOLF COURSE MACHINES										
2	83Q59UT#ABA	Pro Mini Pro Mini 400 G9 Desktop Computer - Intel Core i5 12th Gen i5-12500T Hexa-core (6 Core) - 8 GB RAM DDR4 SDRAM - 512 GB M.2 PCI Express NVMe SSD - Desktop Mini - Intel Q670 Chip - Windows 11 Pro - Intel UHD Graphics 770 DDR4 SDRAM - English Keyboard - 90 W	\$ 1,244.00	\$ 2,488.00		\$ 1,244.00	\$ 1,244.00					
1	Sophos	Sophos Advaced With XDR Endpoint protection \$747.00/Month (Replaces Webroot)			\$ 8,964.00	\$ 8,964.00	\$ 8,964.00	\$ 8,964.00	\$ 8,964.00	\$ 8,964.00	\$ 8,964.00	
		TOTALS			\$ 42,149.00	\$ 196,223.00	\$ 68,873.00	\$ 55,908.00	\$ 56,740.00	\$ 68,888.00	\$ 67,947.00	
		OPTIONAL ITEMS										
		NON-TABLET NOTEBOOKS										
		HP EliteBook 830 G10 13.3" Touchscreen Notebook - WUXGA - 1920 x 1200 - Intel Core i5 13th Gen i5-1335U Deca-core (10 Core) - 16 GB Total RAM - 16 GB On-board Memory - 512 GB SSD - Intel Chip - Windows 11 Pro - Intel Iris Graphics - In-plane Switching (IPS) Technology - Front Camera/Webcam - IEEE 802.11ax Wireless LAN Standard	\$ 1,787.00	\$ 1,787.00	\$ 1,787.00							
1	7Y3E4UT#ABA	X360 DOCKING STATIONS										
		HP USB-C Dock G5 Essential Dock - for Desktop PC/Notebook/Monitor - 120 W - USB Type C - 3 Displays Supported - 4 x USB Type-A Ports - USB Type-A - 1 x USB Type-C Ports - USB Type-C - 1 x RJ-45 Ports - Network (RJ-45) - 1 x HDMI Ports - HDMI - 1 x DisplayPorts - DisplayPort - Black - Wired - Ethernet - Windows, macOS, Linux, ChromeOS	\$ 229.00	\$ 184.00	\$ 184.00							
1	72C71AA#ABA	14" NOTEBOOK FOR KEN										
		EliteBook 840 G10 14" Notebook - WUXGA - 1920 x 1200 - Intel Core i7 13th Gen i7-1360P Dodeca-core (12 Core) - 16 GB Total RAM - 512 GB SSD - Intel Chip - Windows 11 Pro - Intel Iris Xe Graphics with 8 GB - In-plane Switching (IPS) Technology - English Keyboard - Front Camera/Webcam - IEEE 802.11ax Wireless LAN Standard	\$ 2,140.00	\$ 2,140.00	\$ 2,140.00							
1	89D95UT#ABA											

# Debt Service Levy Amounts 2023 - 2032

Section 2, Item a.

Levy year	Collect Year	Levy Amount	Difference from Prior Year
2022	2023	\$ 851,703.00	\$ (105,267.00)
2023	2024	\$ 861,726.00	\$ 10,023.00
2024	2025	\$ 816,535.00	\$ (45,191.00)
2025	2026	\$ 585,458.00	\$ (231,077.00)
2026	2027	\$ 656,308.00	\$ 70,850.00
2027	2028	\$ 556,049.00	\$ (100,259.00)
2028	2029	\$ 267,192.00	\$ (288,857.00)
2029	2030	\$ 207,018.00	\$ (60,174.00)
2030	2031	\$ 199,645.00	\$ (7,373.00)
2031	2032	\$ 196,226.00	\$ (3,419.00)



Projects By Department/Division

	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Project Total
<b>Building Inspections</b>													
Inspection Vehicle Replacement	\$0	\$0	\$0	\$0	\$11,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,000
Inspection Vehicle Replacement	\$0	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
<b>Subtotal - Building Inspections</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,000</b>
<b>Capital Projects</b>													
CIP 2019	\$1,452,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,452,625
CIP 2020	\$7,132,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,132,550
CIP 2021	\$2,821,546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,821,546
CIP 2022	\$3,249,327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,249,327
CIP 2023	\$4,627,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,627,309
CIP 2024	\$0	\$5,589,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,589,000
CIP 2025	\$0	\$0	\$5,879,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,879,250
<b>Subtotal - Capital Projects</b>	<b>\$19,283,357</b>	<b>\$5,589,000</b>	<b>\$5,879,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,751,607</b>
<b>Crime Prevention</b>													
Squad Car / Body Camera 2017	\$28,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,000
Squad Car / Body Camera 2017	\$0	\$14,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,500
<b>Subtotal - Crime Prevention</b>	<b>\$28,000</b>	<b>\$14,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,500</b>
<b>Elections</b>													
Tabulator	\$8,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,950
<b>Subtotal - Elections</b>	<b>\$8,950</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,950</b>

													Section 2, Item b.
	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Total
<b>Electric</b>													
Digger Truck Replacement (org. 2021)	\$280,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$280,000
Directional Drill	\$235,000	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$385,000
Distribution Systems Upgrades	\$1,280,000	\$400,000	\$450,000	\$463,000	\$477,000	\$491,000	\$506,000	\$522,000	\$537,000	\$553,000	\$569,590	\$0	\$6,248,590
Miscellaneous Equipment	\$40,000	\$25,000	\$27,000	\$29,000	\$31,000	\$33,000	\$35,000	\$37,000	\$39,000	\$41,000	\$43,000	\$0	\$380,000
SCADA / Switch Gear	\$50,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$350,000
Service Truck Replacement	\$108,000	\$0	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$168,000
Tractor Backhoe	\$55,000	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$105,000
Vac Machine Replacement	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,000
West Substation Upgrade-Control/Gear	\$175,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$325,000
#5 Generator Replacement	\$0	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
Dump Truck	\$0	\$90,000	\$0	\$0	\$0	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0	\$155,000
Locate Truck Replacement	\$0	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,000
Bucket Truck #1	\$0	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000
Mini Excavator Backhoe	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
Trencher/Plow	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000
<b>Subtotal - Electric</b>	<b>\$2,288,000</b>	<b>\$890,000</b>	<b>\$1,462,000</b>	<b>\$582,000</b>	<b>\$538,000</b>	<b>\$819,000</b>	<b>\$571,000</b>	<b>\$589,000</b>	<b>\$606,000</b>	<b>\$624,000</b>	<b>\$642,590</b>	<b>\$0</b>	<b>\$9,611,590</b>
<b>Fire</b>													
Chiefs Vehicle	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
Radio's	\$0	\$20,000	\$25,000	\$26,250	\$27,563	\$28,941	\$30,387	\$0	\$0	\$0	\$0	\$0	\$158,141
City Fire Pumper (1993)	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
<b>Subtotal - Fire</b>	<b>\$7,500</b>	<b>\$20,000</b>	<b>\$425,000</b>	<b>\$26,250</b>	<b>\$27,563</b>	<b>\$28,941</b>	<b>\$30,387</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$565,641</b>

													Section 2, Item b.
	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Total
<b>Golf</b>													
Fairway Mower	\$54,500	\$0	\$0	\$0	\$56,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,500
Rough Mower	\$80,000	\$0	\$68,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$148,000
Sprayer	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,000
Trap Machine	\$26,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,000
Triplex Green / Tee Mower #1	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
Triplex Green / Tee Mower #2	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
Utility Mower	\$32,000	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,000
Utility Vehicle	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
Work Cart #2	\$21,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,000
Work Cart1 #1	\$21,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,000
Golf Cars	\$0	\$120,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000
Leaf Blower #1	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Leaf Blower #2	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Pressure Washer	\$0	\$6,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,500
Stump Grinder (1/3 of Cost)	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000
Fireway/ Deep Tine Aerifier	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
Greensmower	\$0	\$0	\$0	\$76,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,000
<b>Subtotal - Golf</b>	<b>\$394,500</b>	<b>\$158,500</b>	<b>\$68,000</b>	<b>\$106,000</b>	<b>\$91,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$818,000</b>

													Section 2, Item b.
	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Total
<b>Park Board</b>													
Aluminum Picnic Tables	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
Dog Park Contribution	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
Heritage Park - Lighting	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Northside Park Landscape	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Settlers Park Native Prairie	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
Sledding Hill Picnic Shelter	\$0	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,000
<b>Subtotal - Park Board</b>	<b>\$10,000</b>	<b>\$85,000</b>	<b>\$90,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$195,000</b>



													Section 2, Item b.
	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Total

<b>Parks</b>													
3 Ton Trailer (2009)	\$5,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,500
72" Zero Turn Lawn Mower (2023)	\$23,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$53,000
MV5 Utility Tractor (2021)	\$211,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211,000	\$0	\$422,035
New Parks Garage	\$1,115,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,115,000
Mini Front End Loader (2013)	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,000
Stump Grinder (1/3 of Cost)	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000
1/2 Ton Pickup (2014)	\$0	\$0	\$31,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,000
1/2 Ton Pickup (2015)	\$0	\$0	\$32,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,000
Ball Diamond Drag (2015)	\$0	\$0	\$5,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,890
Utility Vehicle-Workman (2014)	\$0	\$0	\$75,521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,521
1/2 Ton Pickup (2013)	\$0	\$0	\$0	\$34,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,000
60" Zero Turn Lawn Mower (2016)	\$0	\$0	\$0	\$24,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,150
Fairway Roller (2017)	\$0	\$0	\$0	\$0	\$15,145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,145
1 Ton 4x4 Pickup with Plow (2018)	\$0	\$0	\$0	\$0	\$0	\$44,200	\$0	\$0	\$0	\$0	\$0	\$0	\$44,200
Brush Chipper 30% (2013)	\$0	\$0	\$0	\$0	\$0	\$10,800	\$0	\$0	\$0	\$0	\$0	\$0	\$10,800
16ft Lawn Mower (2019)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146,518	\$0	\$0	\$0	\$0	\$146,518
Dakota 310 Top Dresser (2017)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,950	\$0	\$0	\$15,950
Rotary Aerator 83" (2018)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,222	\$0	\$25,222
Dakota 440 Top Dresser (2017)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,600	\$49,600
Future Athletic Complex	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mini-Sized Bike Skills Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal - Parks</b>	<b>\$1,354,535</b>	<b>\$82,000</b>	<b>\$144,411</b>	<b>\$58,150</b>	<b>\$15,145</b>	<b>\$55,000</b>	<b>\$0</b>	<b>\$146,518</b>	<b>\$30,000</b>	<b>\$15,950</b>	<b>\$236,222</b>	<b>\$49,600</b>	<b>\$2,187,531</b>

<b>Planning</b>													
Vehicle Replacement	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
<b>Subtotal - Planning</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>

													Section 2, Item b.
	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Total
<b>Police</b>													
Long Rifles	\$12,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,375
Squad Car Install and Equipment	\$135,100	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	\$0	\$0	\$0	\$0	\$0	\$0	\$220,100
Squad Car Replacement	\$248,400	\$35,500	\$35,500	\$36,500	\$36,500	\$37,500	\$0	\$0	\$0	\$0	\$0	\$0	\$429,900
Taser	\$12,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,375
Portable Radios	\$0	\$0	\$0	\$0	\$16,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,500
<b>Subtotal - Police</b>	<b>\$408,250</b>	<b>\$52,500</b>	<b>\$52,500</b>	<b>\$53,500</b>	<b>\$70,000</b>	<b>\$54,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$691,250</b>
<b>Rural Fire - Non City Funded</b>													
Ladder Truck (2013)	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
Radio's	\$0	\$20,000	\$25,000	\$26,250	\$27,563	\$28,941	\$30,387	\$0	\$0	\$0	\$0	\$0	\$158,141
City Pumper (1993)	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
<b>Subtotal - Rural Fire - Non City Funded</b>	<b>\$500,000</b>	<b>\$20,000</b>	<b>\$425,000</b>	<b>\$26,250</b>	<b>\$27,563</b>	<b>\$28,941</b>	<b>\$30,387</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,058,141</b>

Section 2, Item b.													
	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Total
<b>Storm Water</b>													
CSAH 15 Columbus Ave N	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
2024 CIP	\$0	\$222,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$222,952
2025 CIP	\$0	\$0	\$208,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208,764
Mini Excavator Backhoe	\$0	\$0	\$4,846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,846
2026 CIP	\$0	\$0	\$0	\$601,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$601,001
Front Mounted Jack Hammer for Skid	\$0	\$0	\$0	\$4,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,031
2027 CIP	\$0	\$0	\$0	\$0	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,000
2028 CIP	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
2029 CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$325,000	\$0	\$0	\$0	\$0	\$0	\$325,000
2030 CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$325,000	\$0	\$0	\$0	\$0	\$325,000
2031 CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000	\$0	\$0	\$0	\$350,000
Utility Vehicle 50%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0	\$7,500
<b>Subtotal - Storm Water</b>	<b>\$100,000</b>	<b>\$222,952</b>	<b>\$213,610</b>	<b>\$605,032</b>	<b>\$65,000</b>	<b>\$300,000</b>	<b>\$325,000</b>	<b>\$325,000</b>	<b>\$357,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,514,094</b>

Section 2, Item b.													
	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Grand Total
Streets													
1/2 Ton Regular Cab 2 Wheel Drive	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
2 Ton Dump Truck W/ Plow & Sander	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,000
5 Ton Dump w/Plow& Sanding Equip	\$220,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220,000	\$440,000
Grapple Bucket (2019)	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500
Pay Loader (2019)	\$160,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160,000
Snow Blower (2020)	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
Stump Grinder(1/3 of Cost)	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000
1/2 Ton Crew Cab Pickup (2014)	\$0	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
5 Ton Dump Truck W/ Plow &	\$0	\$0	\$223,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223,900
Mini Excavator Backhoe (2015)	\$0	\$0	\$7,269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,269
1 Ton Pickup w/ Plow (2016)	\$0	\$0	\$0	\$44,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,248
2 Ton Dump Truck W/ Plow (2017)	\$0	\$0	\$0	\$68,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,297
Cold Planer (2016)	\$0	\$0	\$0	\$25,534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,534
Service Truck (2016)	\$0	\$0	\$0	\$18,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,814
Pay Loader (2012)	\$0	\$0	\$0	\$0	\$174,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174,811
Skidloader (2017)	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
Street Sweeper (2015)	\$0	\$0	\$0	\$0	\$292,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$292,000
20 Ton-Trailer (2023)	\$0	\$0	\$0	\$0	\$0	\$10,730	\$0	\$0	\$0	\$0	\$0	\$0	\$10,730
Brush Chipper 20% (2013)	\$0	\$0	\$0	\$0	\$0	\$7,200	\$0	\$0	\$0	\$0	\$0	\$0	\$7,200
12-TonTrailer (2014)	\$0	\$0	\$0	\$0	\$0	\$0	\$8,355	\$0	\$0	\$0	\$0	\$0	\$8,355
5 Ton Dump Truck W/ Plow &	\$0	\$0	\$0	\$0	\$0	\$0	\$260,405	\$0	\$0	\$0	\$0	\$0	\$260,405
5-Ton Asphalt Roller (2014)	\$0	\$0	\$0	\$0	\$0	\$0	\$43,303	\$0	\$0	\$0	\$0	\$0	\$43,303

													Section 2, Item b.
	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Total
<b>Streets</b>													
Utility Vehicle 50% (2021)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0	\$7,500
12' Snow Plow (2017)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,500	\$0	\$0	\$11,500
Tractor (2018)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$270,260	\$0	\$270,260
<b>Subtotal - Streets</b>	\$514,500	\$12,000	\$291,169	\$156,893	\$496,811	\$17,930	\$312,063	\$0	\$7,500	\$11,500	\$270,260	\$220,000	\$2,310,626

[illegible]

[illegible]

Section 2, Item b.													
	Previous Years	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Later Years	Total
<b>Wastewater</b>													
Chemical Feed Pumps Replace	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	\$300,000
Main Lift Control Cabinet - Replace	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000	\$125,000
SCADA Hardware & Software Updates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$200,000
<b>Subtotal - Wastewater</b>	<b>\$1,673,064</b>	<b>\$835,215</b>	<b>\$1,354,083</b>	<b>\$1,031,552</b>	<b>\$448,363</b>	<b>\$739,297</b>	<b>\$2,017,356</b>	<b>\$1,305,550</b>	<b>\$1,433,884</b>	<b>\$587,362</b>	<b>\$855,994</b>	<b>\$1,820,294</b>	<b>\$14,102,014</b>
<b>Water</b>													
10th Ave Water Main	\$430,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$430,000
Fiber Lines - Tower & 10th Ave	\$115,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000
Future CIP	\$2,575,000	\$750,000	\$830,000	\$400,000	\$420,000	\$441,000	\$463,050	\$486,200	\$510,500	\$536,000	\$0	\$0	\$7,411,750
Misc Equipment	\$20,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
SCADA Upgrade	\$120,000	\$10,000	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$0	\$245,000
Service Truck	\$52,000	\$45,000	\$0	\$45,000	\$23,000	\$0	\$40,000	\$0	\$48,000	\$0	\$0	\$0	\$253,000
Well #2 Replacement	\$30,000	\$0	\$0	\$0	\$42,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,380
Well #4 Replacement Pipe / Pump	\$45,000	\$0	\$33,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78,000
Well #5 Replacement	\$40,000	\$0	\$0	\$0	\$0	\$38,640	\$0	\$0	\$0	\$0	\$0	\$0	\$78,640
Roof Replacement - Filter Plant #1	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
Well #1 Replacement	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
Mini Excavator Backhoe (1/3 of Cost)	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Well #3 Replacement	\$0	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,000
Service Truck (1/2 Cost)	\$0	\$0	\$0	\$21,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,000
<b>Subtotal - Water</b>	<b>\$3,427,000</b>	<b>\$885,000</b>	<b>\$916,000</b>	<b>\$491,000</b>	<b>\$500,380</b>	<b>\$494,640</b>	<b>\$518,050</b>	<b>\$501,200</b>	<b>\$573,500</b>	<b>\$551,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,857,770</b>
<b>Grand Total:</b>	<b>\$29,997,656</b>	<b>\$8,866,667</b>	<b>\$11,356,023</b>	<b>\$3,146,627</b>	<b>\$2,290,825</b>	<b>\$2,573,249</b>	<b>\$3,804,243</b>	<b>\$2,867,268</b>	<b>\$3,008,384</b>	<b>\$1,789,812</b>	<b>\$2,005,066</b>	<b>\$2,089,894</b>	<b>\$73,795,714</b>



# 2024 Visioning List

Each year, the City Council meets with the City department heads and holds a number of workshops to determine projects and ideas the City would like to accomplish. Some of the projects are small in both cost and interest to the public, such as updating the employee review process, while others are large in both cost and interest to the public, such as building a new City Hall or development of the land in the southwest portion of town thought to be an athletic complex. Some projects are internal to City operations, such as implementing a City-wide GIS solution while others are more public based, such as a trail to Cedar Lake Farm Regional Park.

This list is in no way exhaustive of the activities of staff but is meant to act as a beacon for specific projects that are desired to be completed and to act as a list that will increase the accountability of both the Council and the staff for completion of projects. It is possible that some projects listed will not be completed in their given year due to extenuating circumstances or because a change in desirability took place. At the end of each calendar year, the City Administrator will share a report with the City Council that will outline the progress on the visioning list and the outlook for the next year.

Within the following list, each project/idea will have the following:

- a Target Date that the City would like to complete the project by;
- a Date Added that shows the year the idea was first added to the list;
- an Original Target Date that shows the Target date a project/idea was first assigned to track if a project has moved around;
- a Responsible Department that the City Administrator will use to track which departments are working on the various projects;
- a Details section that will layout and explain what the project is and why it is being supported; and
- and Progress section that will show progress on the projects/ideas.

The list is expected to be updated annually and approved at the end of each year during the budgeting process. As the list continues to be used through the years, completed projects will be listed in an abbreviated form at the end of the document for up to five years to remind readers what the City has been able to accomplish.

I hope that this process will continue to evolve into the future and be completed so that the City can continue to progress, providing better and more efficient services to our residents as we continue to grow.



Joshua M. Tetzlaff, AICP  
City Administrator, City of New Prague

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## Short-term Goals

The following projects are considered short-term in nature and are meant to be completed in the next 1-3 years, or between the years 2023 and 2025. The list has been categorized by year that it is intended to be completed.

### 2024

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Equipment Fund/General Obligation Debt Reduction	
Timeframe	Ongoing
Resp. Depart.	Administration
Details	As yearly debt payments are reduced, the levy amount previously used to pay debt will be instead allocated to an Equipment Replacement fund. This will reduce the need to borrow for the purchasing of equipment on a yearly basis as well as allow the City to maintain a more consistent levy increase. It will also create a cushion should debt need to be again used in the future to reduce overall levy impacts.  For the 2024, \$138,275 is being levied towards the Equipment Fund.

Comprehensive Plan Update			
Target Year	2024	Year Added	2022
Original Target Year	2022-2023	Change in Target Year?	Process took longer than expected
Resp. Depart.	Community Development		
Details	<p>Staff will oversee a full update on the City's Comprehensive Plan. The City Council and Planning Commission will be consulted throughout the process.</p> <ul style="list-style-type: none"> <li>12/2022 Update: November 2022, the City Council entered into an agreement with MSA to provide a complete comprehensive plan service for the City. This process is expected to begin January 2023 and be wrapped up by December 2023.</li> <li>3/2023 Update: The steering committee has met and the plan update is underway. The consultants are planning on meeting with the City Council/Planning Commission to receive feedback and provide guidance.</li> <li>6/2023 Update: Met with all board and commissions except for Utilities. Steering committee meeting again in July. Will be compiling public input and starting drafts soon.</li> <li>9/2023 Update: Steering committee set to meet in September.</li> </ul>		

	<ul style="list-style-type: none"> <li>12/2023 Update: The formal public comment portion was wrapped up in Q4 2023. Looking forward, following additional Council/Board/Committee discussions, we'll move into the final drafting stage. Tentative finish is in Q1 2024.</li> </ul>
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Bylaw Updating			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	Started in 2023 but did not fully complete.
Resp. Depart.	Administration		
Details	<p>Staff, in conjunction with Fire Department, will complete a review of the Fire Department policies to ensure they are easy to read and meeting the needs of the organization.</p> <ul style="list-style-type: none"> <li>3/2023 Update: Staff has begun communications with the City Attorney to discuss the process moving forward.</li> <li>6/2023 Update: An initial draft has been completed.</li> </ul>		

Long-Term Financial Plan			
Target Year	2024	Year Added	2023
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Administration		
Details	<p>Working through the long-term financial plan in 2023, it was quickly discovered that doing so with the budget created a large amount of work having to change both with any small change to the budget. Because of this, staff recommends completely the plan, and then subsequent updates, in the spring, which will help guide staff along with the Visioning Document when it puts together the budget for the upcoming year.</p>		

Sidewalk Expansion/Maintenance			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	Applying for Grants
Resp. Depart.	Community Development		
Details	<p>The City is looking at expanding two sidewalks/trails in 2023. First, a sidewalk/trail along 6<sup>th</sup> Street NW, from 4<sup>th</sup> Avenue NW west to the trail connection at the end of the industrial park. The second sidewalk/trail would be along 12<sup>th</sup> Avenue SE, from Tikalsky Street SE to 9<sup>th</sup> Street SE.</p> <ul style="list-style-type: none"> <li>12/2022 Update: A grant has been applied for through MnDOT to fund both of these extensions. Build-out is planned whether or not the grants are received.</li> <li>3/2023 Update: The City was not awarded the grant for expansion of the trail system. We were told a Complete Streets Policy would make us much more competitive.</li> <li>6/2024 Update: Speaking with the City Engineer, with grant funds not available, we have elected to wait until street work is done on 6<sup>th</sup> Street NW and lots are built out before constructing to</li> </ul>		

	minimize damage to trail. 12 <sup>th</sup> Avenue SE will wait until we are able to put a Complete Streets Policy together to make the grant process more competitive.
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City Hall Hours			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	Was not completed on time
Resp. Depart.	Administration		
Details	<p>Research City Hall hours and employee schedules to determine if the current work schedules are appropriate.</p> <ul style="list-style-type: none"> <li>12/2023 Update: This initiative was not completed in 2023.</li> </ul>		

East/West Sanitary Sewer Trunk Mains Feasibility Study			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	Started in 2023. Finished in 2024
Resp. Depart.	Publics Works		
Details	<p>A feasibility study to be conducted to determine future locations, costs, etc. to expand the sanitary sewer system to the east and west. Funding for these studies has been allocated from existing ARPA funds.</p> <ul style="list-style-type: none"> <li>3/2023 Update: Staff is working to put together the RFP language and plans to have it to the City Council by June 2023.</li> <li>6/2023 Update: Staff has been working with the City Engineer to put an RFP together. The plan is to have it before the Council soon to start the process.</li> <li>9/2023 Update: The RFP is being advertised and has a submission deadline of September 19<sup>th</sup>.</li> <li>12/2023 Update: The Council selected Bolton &amp; Menk to work on the Study. Bolton &amp; Menk has been gathering information as it puts its models together.</li> </ul>		

Orderly Annexation Agreements			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	Waited until Comp Plan updated
Resp. Depart.	Community Development		
Details	<p>Staff will work to negotiate and enter into Annexation Agreements with Helena and Lanesburgh townships for continued planned expansion of New Prague.</p> <ul style="list-style-type: none"> <li>3/2023 Update: This item is set to be moved to 2024. The Townships would like us to complete our Comprehensive Plan before coming to the table.</li> </ul>		

Organize Revolving Loan Fund Program for Downtown Businesses			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	Waited until Comp Plan updated
Resp. Depart.	Community Development		
Details	<p>The City has funding available to start a revolving loan fund program. Staff will organize and work with the EDA on potentially starting up a program for downtown businesses.</p> <ul style="list-style-type: none"> <li>3/2023 Update: This is currently being considered by the EDA as a future project/goal. The EDA would like to wait on the Comprehensive Plan update before finalizing any goals.</li> </ul>		

Electronic Document Storage			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	On hold to determine need
Resp. Depart.	Administration		
Details	<p>City staff will review options for implementing a storage system for all the City's documents, that makes them more accessible and usable. This will include the integration of the City's software platforms (finance, community development, licensing, permits, time keeping, Council/board packets) to create efficiencies.</p> <ul style="list-style-type: none"> <li>3/2023 Update: So as not to create redundancies, staff would like to wait until the new Finance/Administration software is in place to see what needs exist. Likely won't be reviewed more in-depth until Q4 2023. This may become a 2024 project.</li> </ul>		

Green Step Cities			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	Not fully completed in 2023
Resp. Depart.	Administration/Planning Commission		
Details	<p>Staff will work with the Planning Commission to develop a plan to implement 1 – 2 possible best practices in 2023.</p> <ul style="list-style-type: none"> <li>3/2023 Update: Meeting with the Planning Commission 1/2023, it was determined the Planning Commission would like staff to work on pursuing the following two Best Practices: <ul style="list-style-type: none"> <li>15.1: Adopt a sustainable purchasing policy</li> <li>25.2: Create or participate in a marketing program to connect businesses with assistance providers, including utilities, who provide energy audits and assistance.</li> <li>25.7: Conduct or participate in a buy local campaign for community members and local businesses.</li> </ul> </li> </ul> <p>Staff expects to begin work on these April 2023.</p> <ul style="list-style-type: none"> <li>With a new Administrative Coordinator in place, staff expects to begin work on these three items in July.</li> </ul>		

	<ul style="list-style-type: none"> <li>9/2023 Update: Staff will be taking the sustainability and sustainable purchasing policies to the Planning Commission in September.</li> </ul>
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Community Recreational Facility Study			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	Process took longer than expected
Resp. Depart.	Administration		
Details	<p>Staff, in conjunction with the NPAS district, will have a Recreational Facilities assessment completed to give a better idea of the needs of the community. The process will start in the fall of 2022 so that come early 2023, it is moving forward.</p> <ul style="list-style-type: none"> <li>12/2022 Update: The School district, through their connections with Wold Architects, began the process of putting this study together. Staff has met with Wold Architects to formulate a plan moving forward. At this time, staff has been reaching out to area organizations, from youth to seniors, to get a feel for needs of their organizations.</li> <li>3/2023 Update: After meeting with Wold in 1/2023, it was discovered that this study has the ability to be very expensive. To keep costs down, City staff will be assisting in some of the information gathering.</li> <li>6/2023 Update: Staff has been working with Wold Architects to gather data it needs and give access to facilities. Wold Architects plans to speak to the Council at the end of June.</li> <li>9/2023 Update: Wold will be meeting with the Council during the next workshop to discuss current findings and the path forward.</li> </ul>		

Reduce Golf Course Subsidy			
Target Year	2024-2032	Year Added	2022
Original Target Year	2023-2032	Change in Target Year?	Target year reduced as reduction has taken place
Resp. Depart.	Administration/Golf		
Details	<p>In 2024, the planned subsidy to the Golf Course was \$97,016. This was down 20% from \$121,270. Due to budget revenue limitations, the entire subsidy was suspended for a single year. In 2025, the plan is to reduce the subsidy \$12,127 from the planned 2024 amount to \$84,889.</p>		

Upgrade City Website			
Target Year	2024	Year Added	2022
Original Target Year	2024	Change in Target Year?	
Resp. Depart.	Administration		

Details	Starting in 2023, the City's website host offered to upgrade the City's website. The new website will allow residents, businesses, and developers to more easily access the information they need.
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Online System for Licenses			
Target Year	2024	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Staff will review and implement upgrades to City software and the City website that allows for permit, project, and license applications to be submitted online.		

Historic District			
Target Year	2024	Year Added	2022
Original Target Year	2024	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Staff will explore establishing downtown New Prague as a historic district by the State of Minnesota.		

Increase Security Cameras			
Target Year	2024-2027	Year Added	2022
Original Target Year	2023-2026	Change in Target Year?	Staff applying for grants for partial funding
Resp. Depart.	Police		
Details	<p>Staff budgeted \$25,000 in 2023 for the installation of cameras across the City in strategic locations to assist in cases (i.e. parks, intersections, etc.). This will likely be a multi-year project as our network is built out to support the security of our facilities.</p> <ul style="list-style-type: none"> <li>3/2023 Update: Staff has preliminary work from the budget process. Staff will begin diving into this further with CTS.</li> <li>6/2023 Update: Grants have been applied for that would allow more work than originally planned for year one to take place. Staff has not yet heard on whether it will be awarded any grant funding.</li> <li>9/2023 Update: Staff continues to wait on word of the grants.</li> </ul>		

City Council Technology			
Target Year	2024	Year Added	2022
Original Target Year	2024	Change in Target Year?	
Resp. Depart.	Administration		
Details	In 2024, \$6,000 was budgeted for use by the newly elected Council members starting their terms in 2025.		



Replace Sidearms			
Target Year	2024	Year Added	2022
Original Target Year	2024	Change in Target Year?	
Resp. Depart.	Police		
Details	As recommended by manufacturers to maintain a level of safety and service, the City will replace the sidearms of City officers.		

Zoning Ordinance Update			
Target Year	2024 – 2025	Year Added	2022
Original Target Year	2024	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Following the completion of the City's Comprehensive plan, the next step is updating the Zoning Ordinance. This has not been done comprehensively since the 1970s, when the ordinance was originally written. Since that time, additions, subtractions, or changes have been piecemeal in nature. A full re-write will allow the ordinance to better match the vision of the community as documented in the updated Comprehensive Plan as well as make the ordinance more accessible to citizens, developers, and staff. Due to the size of the work, and potential cost, the City is budgeting for half of the cost in 2024 and half of the cost in 2025, with work expected to be completed in 2025.		

Park Board Bylaw Updating			
Target Year	2024	Year Added	2022
Original Target Year	2024	Change in Target Year?	
Resp. Depart.	Administration/Community Development		
Details	Staff, working with the City Council and Park Board, will review the bylaws of the Park Board to ensure they are up-to-date and working appropriately.		

Emergency Operations Plan			
Target Year	2024	Year Added	2022
Original Target Year	2024	Change in Target Year?	
Resp. Depart.	Administration/Police Department		
Details	Staff will review and update the Emergency Operations Plan.		

2024 Infrastructure Improvement Project			
Target Year	2024	Year Added	2022
Original Target Year	2024	Change in Target Year?	
Resp. Depart.	Public Works		
Details	Staff will oversee the 2024 Infrastructure Improvement Project.		

2025

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Strategic Plan			
Target Year	2025	Year Added	2024
Original Target Year	2025	Change in Target Year?	
Resp. Depart.	Council/Administration		
Details	<p>Most organizations that are considered successful tend to have in common that the organization as a whole is moving in the same direction. From the Board of Directors (or owner) to the hourly employees, everyone is aware of the mission of the organization and the goals it hopes to accomplish over the next five to ten years. As I consider New Prague and what can be done to ensure it continues to be regional leader, I believe the next step is to have a formal Strategic Planning process. This would help Council, staff, and the community know the direction the City is headed and why certain decision are made. It'll help boards and commission when new projects are being reviewed as to whether those projects match the vision for the community that Council has set. It'll help staff when preparing the budget and the Council when reviewing the budget that the budget is advancing the goals for the community. And it will help explain the reasons behind Council decisions to the general public and allow the Council to point to "why" a certain decision was made.</p> <p>Staff does not have the expertise to lead this overall discussion. To allow staff to fully participate in the Strategic Planning process, I would recommend bringing in a third-party mediator to lead the discussion and know which questions to be asking to get the best result possible.</p>		

Safety Equipment			
Target Year	2025	Year Added	2022
Original Target Year	2025	Change in Target Year?	
Resp. Depart.	Police		
Details	To keep our officers safe, this will be a planned purchasing of safety equipment, including ballistic shields, for use by our officers should a situation arise.		

Sidewalk Expansion/Maintenance			
Target Year	2025 (Odd Years)	Year Added	2022
Original Target Year	2025	Change in Target Year?	

Resp. Depart.	Community Development		
Details	A continuing effort will be made to expand the City's sidewalk system to make the City more accessible for all modes of transportation. This includes ADA updates when necessary.		

10 <sup>th</sup> Avenue SE Mill and Overlay			
Target Year	2025	Year Added	2022
Original Target Year	2025	Change in Target Year?	
Resp. Depart.	Administration/Public Works		
Details	There are sections of 10th Avenue SE that are over 20 years old and being one of the City's most heavily travelled roadways, the surface needs upkeep and possibly a facelift.		

Zoning Ordinance Update			
Target Year	2024 – 2025	Year Added	2022
Original Target Year	2024	Change in Target Year?	Cost
Resp. Depart.	Community Development		
Details	Following the completion of the City's Comprehensive plan, the next step is updating the Zoning Ordinance. This has not been done comprehensively since the 1970s, when the ordinance was originally written. Since that time, additions, subtractions, or changes have been piecemeal in nature. A full re-write will allow the ordinance to better match the vision of the community as documented in the updated Comprehensive Plan as well as make the ordinance more accessible to citizens, developers, and staff. Due to the size of the work, and potential cost, the City is budgeting for half of the cost in 2024 and half of the cost in 2025, with work expected to be completed in 2025.		

2025 Infrastructure Improvement Project			
Target Year	2025	Year Added	2022
Original Target Year	2025	Change in Target Year?	
Resp. Depart.	Public Works		
Details	Staff will oversee the 2025 Infrastructure Improvement Project.		

Additional Wastewater Operator			
Target Year	2025	Year Added	2022
Original Target Year	2025	Change in Target Year?	
Resp. Depart.	Public Works		
Details	As the wastewater plant ages, an additional operator will be needed to keep up with maintenance of the plant.		

Increase Security Cameras			
Target Year	2024-2027	Year Added	2022

Original Target Year	2023-2026	Change in Target Year?	Staff applying for grants for partial funding
Resp. Depart.	Police		
Details	<p>Staff budgeted \$25,000 in 2023 for the installation of cameras across the City in strategic locations to assist in cases (i.e. parks, intersections, etc.). This will likely be a multi-year project as our network is built out to support the security of our facilities.</p> <ul style="list-style-type: none"> <li>3/2023 Update: Staff has preliminary work from the budget process. Staff will begin diving into this further with CTS.</li> <li>6/2023 Update: Grants have been applied for that would allow more work than originally planned for year one to take place. Staff has not yet heard on whether it will be awarded any grant funding.</li> <li>9/2023 Update: Staff continues to wait on word of the grants.</li> </ul>		

Capital Asset Tracking Software			
Target Year	2025	Year Added	2023
Original Target Year	2025	Change in Target Year?	
Resp. Depart.	Administration/Public Works		
Details	<p>Currently, assets are tracked using Microsoft Access, which is a difficult program to understand and used by almost no one due to its difficult nature. Microsoft began phasing out the program in 2018 and its only a matter of time before it isn't available at all.</p>		

## 2026

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Trail Expansion/Maintenance			
Target Year	2026 (Even Years)	Year Added	2022
Original Target Year	2026	Change in Target Year?	
Resp. Depart.	Community Development		
Details	<p>Each year, the Parks Board acknowledges trail expansion projects but puts them off due to lack of funding. Expanding the trail network would be a continued effort to begin completing some of those projects.</p> <ul style="list-style-type: none"> <li>Cedar Lake Farm Regional Farm</li> </ul>		

City Council Technology			
Target Year	2026	Year Added	2022
Original Target Year	2026	Change in Target Year?	
Resp. Depart.	Administration		

Details	Purchase three laptops for use by the newly elected Council members starting their terms in 2027.
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2026 Amateur State Baseball Tournament			
Target Year	2026	Year Added	2022
Original Target Year	2026	Change in Target Year?	
Resp. Depart.	Public Works?		
Details	Perform necessary actions to pursue hosting the 2026 tournament		

City-wide GIS Solution			
Target Year	2026	Year Added	2022
Original Target Year	2026	Change in Target Year?	
Resp. Depart.	Administration		
Details	Implement a City-wide GIS solution that allows all departments to utilize GIS to improve their efficiencies.		

2026 Infrastructure Improvement Project			
Target Year	2026	Year Added	2022
Original Target Year	2026	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2026 CIP		

Increase Security Cameras			
Target Year	2024-2027	Year Added	2022
Original Target Year	2023-2026	Change in Target Year?	Staff applying for grants for partial funding
Resp. Depart.	Police		
Details	<p>Staff budgeted \$25,000 in 2023 for the installation of cameras across the City in strategic locations to assist in cases (i.e. parks, intersections, etc.). This will likely be a multi-year project as our network is built out to support the security of our facilities.</p> <ul style="list-style-type: none"> <li>3/2023 Update: Staff has preliminary work from the budget process. Staff will begin diving into this further with CTS.</li> <li>6/2023 Update: Grants have been applied for that would allow more work than originally planned for year one to take place. Staff has not yet heard on whether it will be awarded any grant funding.</li> <li>9/2023 Update: Staff continues to wait on word of the grants.</li> </ul>		

Staffing Levels Assessment			
Target Year	2026	Year Added	2022
Original Target Year	2023	Change in Target Year?	Funding
Resp. Depart.	Administration		

Details	Have a staffing levels assessment performed for all departments to determine if the City departments are appropriately sized for the level of service expectations we have for the City.
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Extension of 3 <sup>rd</sup> Street SE			
Target Year	2025	Year Added	2022
Original Target Year	2025	Change in Target Year?	
Resp. Depart.	Administration/Public Works		
Details	There is portion of 3 <sup>rd</sup> Street SE that needs to be annexed and completed before the Topka property can be developed.		

## Medium-term Goals

The following projects are considered medium-term in nature and are meant to be completed in the next 4-6 years, or between the years 2026 and 2028. The list has been categorized by year that it is intended to be completed.

### 2027

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Sidewalk Expansion/Maintenance			
Target Year	2027 (Odd years)	Year Added	2022
Original Target Year	2027	Change in Target Year?	
Resp. Depart.	Community Development		
Details	A continuing effort will be made to expand the City's sidewalk system to make the City more accessible for all modes of transportation. This includes ADA updates when necessary.		

2027 Infrastructure Improvement Project			
Target Year	2027	Year Added	2022
Original Target Year	2027	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2027 CIP		

Increase Security Cameras			
Target Year	2024-2027	Year Added	2022
Original Target Year	2023-2026	Change in Target Year?	Staff applying for grants for partial funding
Resp. Depart.	Police		

Details	<p>Staff budgeted \$25,000 in 2023 for the installation of cameras across the City in strategic locations to assist in cases (i.e. parks, intersections, etc.). This will likely be a multi-year project as our network is built out to support the security of our facilities.</p> <ul style="list-style-type: none"> <li>3/2023 Update: Staff has preliminary work from the budget process. Staff will begin diving into this further with CTS.</li> <li>6/2023 Update: Grants have been applied for that would allow more work than originally planned for year one to take place. Staff has not yet heard on whether it will be awarded any grant funding.</li> <li>9/2023 Update: Staff continues to wait on word of the grants.</li> </ul>
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Extension of 1 <sup>st</sup> Street SE			
Target Year	2027	Year Added	2022
Original Target Year	2027	Change in Target Year?	
Resp. Depart.	Administration/Public Works		
Details	Work with Beckius to dedicate the right-of-way for 1 <sup>st</sup> Street SE, and then extend the street to make the lots more buildable.		

## 2028

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

City Council Technology			
Target Year	2028	Year Added	2022
Original Target Year	2028	Change in Target Year?	
Resp. Depart.	Administration		
Details	Purchase three laptops for use by the newly elected Council members starting their terms in 2029.		

Trail Expansion/Maintenance			
Target Year	2028 (Even Years)	Year Added	2022
Original Target Year	2028	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Each year, the Parks Board acknowledges trail expansion projects but puts them off due to lack of funding. Expanding the trail network would be a continued effort to begin completing some of those projects.		

2028 Infrastructure Improvement Project			
Target Year	2028	Year Added	2022
Original Target Year	2028	Change in Target Year?	

Resp. Depart.	Public Works
Details	2028 CIP

Update Snow Removal and Grass Cutting Maps (Update Every Five Years)			
Target Year	2028	Year Added	2022
Original Target Year	2028	Change in Target Year?	
Resp. Depart.	Administration/Public Works		
Details	Staff will examine the areas of town that the City cleans snow and cuts grass and will make changes as necessary for equity and service purposes.		

## 2029

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Sidewalk Expansion/Maintenance			
Target Year	2029 (Odd years)	Year Added	2022
Original Target Year	2029	Change in Target Year?	
Resp. Depart.	Community Development		
Details	A continuing effort will be made to expand the City's sidewalk system to make the City more accessible for all modes of transportation. This includes ADA updates when necessary.		

2029 Infrastructure Improvement Project			
Target Year	2029	Year Added	2022
Original Target Year	2029	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2029 CIP		



## Long-term Goals

The following projects are considered long-term in nature and are meant to be completed in the next 7-10 years, or between the years 2029 and 2032. The list has been categorized by year that it is intended to be completed.

### 2030

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

City Council Technology			
Target Year	2030	Year Added	2022
Original Target Year	2030	Change in Target Year?	
Resp. Depart.	Administration		
Details	Purchase three laptops for use by the newly elected Council members starting their terms in 2031.		

Trail Expansion/Maintenance			
Target Year	2030 (Even Years)	Year Added	2022
Original Target Year	2030	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Each year, the Parks Board acknowledges trail expansion projects but puts them off due to lack of funding. Expanding the trail network would be a continued effort to begin completing some of those projects.		

2030 Infrastructure Improvement Project			
Target Year	2030	Year Added	2022
Original Target Year	2030	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2030 CIP		

### 2031

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Parks Garage			
Target Year	2031	Year Added	2022
Original Target Year	2031	Change in Target Year?	
Resp. Depart.	Public Works		
Details	Go through the process of constructing a new Parks Garage		

Sidewalk Expansion/Maintenance			
Target Year	2031 (Odd Years)	Year Added	2022
Original Target Year	2031	Change in Target Year?	
Resp. Depart.	Community Development		
Details	A continuing effort will be made to expand the City's sidewalk system to make the City more accessible for all modes of transportation. This includes ADA updates when necessary.		

2031 Infrastructure Improvement Project			
Target Year	2031	Year Added	2022
Original Target Year	2031	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2031 CIP		

## 2032

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Trail Expansion/Maintenance			
Target Year	2032 (Even Years)	Year Added	2023
Original Target Year	2032	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Each year, the Parks Board acknowledges trail expansion projects but puts them off due to lack of funding. Expanding the trail network would be a continued effort to begin completing some of those projects.		

2032 Infrastructure Improvement Project			
Target Year	2032	Year Added	2023
Original Target Year	2032	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2032 CIP		

## 2033

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Sidewalk Expansion/Maintenance			
Target Year	2033 (Odd Years)	Year Added	2022
Original Target Year	2033	Change in Target Year?	
Resp. Depart.	Community Development		
Details	A continuing effort will be made to expand the City's sidewalk system to make the City more accessible for all modes of transportation. This includes ADA updates when necessary.		

2033 Infrastructure Improvement Project			
Target Year	2032	Year Added	2023
Original Target Year	2032	Change in Target Year?	
Resp. Depart.	Public Works		
Details	2032 CIP		

## Future, Uncommitted Goals

The following projects are considered future projects and have not been given a goal for completion. This may be due to funding, direction, or any other circumstance that the Council does not wish to put a timetable on a project but wants to keep it on the radar. It is possible these projects are waiting on another, outside party and may be completed on short notice should the other responsible party move on the project.

Staff Development	
Timeframe	Ongoing
Resp. Depart.	All
Details	Budget each year for staff in each department to be able to grow their skills as professionals

Splash Pad Feasibility Study			
Target Year	???	Year Added	2022
Original Target Year	2022	Change in Target Year?	Citizen Group Not Ready to Proceed
Resp. Depart.	Community Development		
Details	Staff will lead a feasibility study for the construction of a splash pad to better understand the reality of completing the project. This study will be done in conjunction with the Park Board. ** This item is dependent on a group unaffiliated with the City completing their application to form a non-profit. As of December 2022, the group has not completed this step.		

City Hall			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Administration		
Details	Following discussions by the City Council, this item is placed for future consideration. In 2022, a Facilities Study is being performed to determine the amount of need for a new facility.		

1 <sup>st</sup> Avenue SE (County Road 60) Reconstruction/Turnback			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Administration/Public Works		
Details	There have been past discussions with the City Engineer and the Le Sueur County Engineer regarding a possible rehabilitation and turnback of 1 <sup>st</sup> Ave SE as a county road. The condition of 1 <sup>st</sup> Ave SE is deteriorating more each year and the County has indicated past discussions about using the mileage of this county road designation elsewhere in the County.		

40-Acre Athletic Complex			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Community Development		
Details	Unsure if site is even best used as an athletic facility. Are there other areas better suited? Is the City interested in building an athletic complex?		

Dog Park			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Community Development		
Details	Is a dog park something the City wants to explore? Do the advantages for the City outweigh the negative impacts?		

National Pollutant Discharge Elimination System			
Target Year	2037	Year Added	2022
Original Target Year	2042	Change in Target Year?	
Resp. Depart.	Public Works		
Details	In 2022, the State of Minnesota informed the City of New Prague that our wastewater discharge had elevated chloride levels and that this needed to be remedied. Our current wastewater facility is not able to correct this situation so we requested a 20 year variance from the State. While not yet formally announced, we are under the assumption the State will grant the City a 15 year variance. At that time, the City, whether through a wastewater facility upgrade or a water treatment facility upgrade, the City will need to comply with the State regulations.		

Sanitary Sewer Trunk Main – NorthEast			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Public Works		
Details	Expansion of the sanitary sewer trunk main to the east from the wastewater treatment plant to allow continued development.		

Sanitary Sewer Trunk Main – NorthWest			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Public Works		
Details	Expansion of the sanitary sewer trunk main to the west from the wastewater treatment plant to allow continued development.		

Sanitary Sewer Trunk Main – SouthEast			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Public Works		
Details	Expansion of the sanitary sewer trunk main to the southeast part of the City to allow continued development.		

Sanitary Sewer Trunk Main – SouthWest			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Public Works		
Details	Expansion of the sanitary sewer trunk main to the southwest part of the City to allow continued development.		

Future Infrastructure Improvement Projects			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Public Works		
Details	2034+ CIP		

## Completed Projects

The following projects are considered to have been completed. This list will keep projects for five years and will serve as a reminder for the City Council, staff, and citizens of the projects the City has been able to complete in the recent years. Some projects, which may not have initially appeared on the goals list but were completed in a given year due to short-notice may also be included on this list.

### 2022

Preparation for Absentee Ballot Processing			
Target Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Administration		
Details	The City took the necessary steps to take over absentee voting in the Scott County portion of town. This included purchasing new equipment, training staff, and hiring election judges to work for both 46-day periods prior to election days. While mandated by the County, this was unfunded by the County or the State.		

Update Employee Review Process			
Target Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Administration		
Details	In June 2022, administration rolled out a new employee review process that focuses on self-improvement, assessment, and progress, having employees take an active role in what they need to improve and how to get there. This process has supervisors meet with employees twice per year to better keep track of progress and improvement. It also puts all employees of the City under the same process so that all employees are treated equitably.		

City Hall Renovation			
Target Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Public Works		
Details	The upper floor of City Hall was remodeled to include two additional offices as well as reduce the size of the employee breakroom to a more appropriate size for its level of use. This process also converted an office on the main level into two workspaces. Overall, this created three additional offices. Outside of electrical work, all renovation work was handled in-house to significantly reduce the cost of construction.		

Toxicity Reduction Evaluation			
Target Year	2022	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Public Works		
Details	The State determined that our wastewater discharge was considered toxic and needed to be remedied. Wastewater staff worked diligently with a consultant who specializing in this work to find the problem. What was expected to take a couple years, and cost upwards of \$100,000 to fix, was discovered and remedied for less than \$5,000.		

Have Risk Assessment Performed on City Technology			
Target Year		Year Added	2022
Original Target Year		Change in Target Year?	
Resp. Depart.	Administration		
Details	The City contracted with TrueNorth to have a Risk Assessment performed on the City's IT equipment. Through this assessment, a number of items were identified for the City to work on to increase its ability to perform in a secure manner. Going forward, staff will work on some of the recommendations.		

Green Step Cities			
Target Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Administration/Planning Commission		
Details	The City completed the process of becoming a Green Step City.		

Paperless Council/Board Packets			
Target Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	All		
Details	The City began the transition to paperless Council/Board packets. This first step was to create a PDF document that is sent to all Council and Board members in lieu of a paper packet. A transition policy was passed September 2022 to put this into action.		

2022 Infrastructure Improvement Project			
Target Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Public Works		
Details	Staff coordinated and oversaw the 2022 CIP project, which included the reconstruction of Columbus Avenue and underlying infrastructure from Main Street to 4 <sup>th</sup> Avenue.		



Emerald Ash Borer Plan			
Target Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Staff completed an emerald ash borer plan to assist the City in combatting the emerald ash borer. A grant was received to assist in the costs of preparing and implementing the plan.		

Events Permit			
Target Year	2022	Year Added	2022
Original Target Year	2022	Change in Target Year?	
Resp. Depart.	Community Development		
Details	During November 2022, the City Council approved an ordinance that put an Events Permit into place. This permit is styled in a manner that sees different fees and requirements based on the size of an event, with larger more intensive events requiring a larger fee and more intense backgrounding.		

## 2023

Discount Memberships for Employees			
Target Year	2023	Year Added	2022
Original Target Year	2022	Change in Target Year?	Approved 2022, Implemented 2023
Resp. Depart.	Administration		
Details	As an employment benefit for City employees, the City Council placed a program in place that allowed City employees the ability to purchase up to two 10-punch golf cards at a discounted rate.		

Bylaw Updating			
Target Year	2023	Year Added	2022
Original Target Year	2022 – EDA 2023 – Golf Board	Change in Target Year?	Started in 2022 but did not fully complete.
Resp. Depart.	Administration		
Details	<p>Due to bylaws that have not been updated/revised since 1991, the City Council approved updated EDA bylaws to ensure they are meeting the needs of the City Council and EDA.</p> <p>The City Council also took the opportunity to review the enabling resolution for the Golf Board and updated the resolution to better clarify the powers of the Board.</p>		

Implement Multifactor Authentication for all City Computer Users			
Target Year	2023	Year Added	2022
Original Target Year	2022	Change in Target Year?	Did not have budgeted funds
Resp. Depart.	Administration		
Details	The City Council implemented Multifactor Authentication for all City Computer users to better protect the City's data and systems.		

City Development Guide			
Target Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Community Development		
Details	Staff updated the City's Development Guide, which is passed out to developers and interested parties to assist in working through the City's development process.		

Paperless Council/Board Packets			
Target Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Administration		
Details	In an effort to make packets more accessible, as well as to reduce the City's environmental footprint, the City Council adopted a fully paperless packet that can be accessed from an device that has internet access.		

Extension of 6 <sup>th</sup> Avenue NW and 8 <sup>th</sup> Avenue NW			
Target Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Administration/Public Works		
Details	As part of the 2023 Improvement Project, the EDA finished their development obligations on the latest phase of the industrial park, extending 6 <sup>th</sup> Avenue NW and 8 <sup>th</sup> Avenue NW to the edge of City Limits.		

Rental Inspection Ordinance			
Target Year	2023	Year Added	2022
Original Target Year	2022	Change in Target Year?	Process begun in 2022
Resp. Depart.	Community Development		
Details	Working with a committee of staff, citizens, and rental unit owners, the City Council drafted a Rental Inspection Ordinance that gives advantages to both renters and rental-owners.		

Finance/Administration Software Updates			
Target Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Administration/Utilities		
Details	The City made a swich from Incode 9 to CivicSystems to tie together and operate the City. CivicSystems increased ease of use, allowed for easier public interactions with the City, and came a reduced cost when compared to Incode 9.		

Continuity of Operations Plan			
Target Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Administration		
Details	Administrator Tetzlaff worked with staff to complete a plan that will allow for operations to more smoothly continue when a short-term vacancy occurs in a position. This document will be a continually evolving document as the City grows and changes.		

Ordinance Updating			
Target Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Community Development		
Details	The City Council approved updates to the City Code regarding rights-of-way and refuse collection.		

2023 Infrastructure Improvement Project			
Target Year	2023	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Public Works		
Details	The 2023 Infrastructure Improvement Project was completed, which replaced underground infrastructure, poured new streets, and added sidewalks to Sunrise Avenue, Sunset Avenue, 1 <sup>st</sup> Street N, 2 <sup>nd</sup> Street, NE, and 3 <sup>rd</sup> Street NE3.		

City Facility Assessment			
Target Year	2022	Year Added	2022
Original Target Year	2023	Change in Target Year?	
Resp. Depart.	Administration		
Details	Working with Wold Architects, the City completed a Facilities Assessment to gauge the condition and space availability of current City facilities.		

2024