

Nowthen City Office
8188 199th Ave. NW
Nowthen MN, 55330
(763)-441-1347



Council Meeting Location:
Historic Townhall
19800 Nowthen Blvd NW
Nowthen MN, 55330

Nowthen City Council
August 29, 2022,
Budget Work Session
Agenda @ 5:30 pm

1. Call to Order
 - Roll Call
 - Approve Agenda
2. Discussion regarding the 2023 Proposed City Budget
3. Adjourn

Memo

To: Nowthen City Council, City Administrator, Deputy Finance Clerk
From: Lori Yager, RTY Consulting
Date: August 29, 2022
Re: Proposed 2023 Budget Worksession III

Attached please find the 2023 proposed City of Nowthen budget.

The previous worksession was held on August 11, 2022. There were discussions with fire and public works. No changes have been made to those budgets. One change has been made since that meeting. The workers compensation insurance increased by \$17,000. This also increased the use of fund balance in 2023.

Another change that occurred which impacts the tax rate is the decrease in projected fiscal disparities distribution and a higher increase in market values than anticipated. This caused the tax rate to increase slightly.

The preliminary proposed levy stands at \$1,837,905 an increase of \$119,195 or 5% over 2022. The levy is comprised of \$1,702,905 for the general fund and \$135,000 for debt service.

There were questions regarding the fire equipment and the funding for such equipment. The city issued debt in the amount of \$2,680,000. Of this amount \$850,000 was set aside for equipment purchases. I have attached what has been spent and what is on order. Fire has \$18,300 left to spend, if needed. There is a request to purchase chest compression equipment at a cost of \$22,180. This would complete the bond spending and require some funding from the equipment replacement fund. There is funding available. This is a 2022 request, not 2023 budget.

Action Requested: Review and amend attached proposed 2023 budgets.

City of Nowthen

General Fund Budget Summary

	2021 ACTUAL	2022 PROJECTED	2022 BUDGET	2023 BUDGET	% Change
Levy increase				4.00%	
Current Revenues					
PROPERTY TAX	\$ 1,481,149	\$ 1,647,923	\$ 1,637,410	1,702,905	4.0%
LICENSE, PERMITS	148,619	144,420	104,705	117,550	12.3%
INTERGOVERNMENTAL REVENUE	409,671	311,151	54,305 #	300	-99.4%
CHARGES FOR CURRENT SERVICES	199,633	135,959	114,995	135,685	18.0%
FINES & FORFEITURES	8,544	7,948	9,300	8,900	-4.3%
OTHER REVENUES	43,192	42,404	12,700	37,500	195.3%
TRANSFER IN				1,065	
TOTAL REVENUES	2,290,808	2,289,805	1,933,415	2,003,905	3.6%
Current Expenses					
SALARIES AND BENEFITS	407,209	455,246	572,420	675,260	18.0%
MATERIALS AND SUPPLIES	133,222	109,507	128,675	154,200	19.8%
PRINTING, UTILITIES & SERVICES	172,895	290,605	159,460	181,800	14.0%
MAINTENANCE	175,782	211,006	235,550	297,355	26.2%
LAW ENFORCEMENT CONTRACT	248,607	324,085	373,985	411,835	10.1%
FIRE CONTRACT	75,069	77,325	77,325	79,645	3.0%
BUILDING INSPECTOR	142,556	109,938	97,000	105,000	8.2%
PLANNING & ZONING	73,777	51,288	60,000	60,000	
LEGAL	61,137	95,237	67,500	83,000	23.0%
FINANCE	25,266	22,464	24,000	34,500	43.8%
ASSESSING	23,426	23,426	25,000	25,000	
ENGINEERING	45,934	66,934	40,000	47,000	17.5%
CONTINGENCY	-	-	-	10,000	
CAPITAL OUTLAY	-	-	-	5,000	
TOTAL EXPENDITURES	1,584,880	1,837,061	1,860,915	2,169,595	16.6%
Other Financing Uses					
STREET IMPROVEMENT FUND	-	-	-	-	
CAPITAL FUND	35,000			75,000	
EQUIPMENT FUND	72,500	72,500	72,500		-100.0%
TOTAL FINANCING USES	107,500	72,500	72,500	75,000	3.4%
TOTAL EXPENDITURES & USES	1,692,380	1,909,561	1,933,415	2,244,595	16.1%
CHANGE IN FUND BALANCE	598,428	380,244		(240,690)	
Total Fund Balance	1,251,256	1,631,500	1,251,256	1,390,810	
% unreserved fund balance to expenditures	78.95%	88.81%	67.24%	64.25%	

CITY OF NOWTHEN
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
Fund: 100 - GENERAL FUND							
REVENUES							
100-31001 Ad Valorem Taxes-Current	1,351,271	1,452,466	1,641,552	1,637,410	1,702,905	65,495	4.00%
100-31002 Ad Valorem Taxes-Delinquent	8,181	23,803	5,691	-	-	-	-
100-31003 Penalties & Interest on Taxes	14	4,880	680	-	-	-	-
100-31005 Rents Lieu of Tax	119	-	-	-	-	-	-
Taxes	1,359,585	1,481,149	1,647,923	1,637,410	1,702,905	65,495	4.00%
100-32101 Right-Of-Way-Permits	6,600	4,590	2,100	3,000	3,000	-	0.00%
100-32102 Tobacco Licenses	250	250	250	250	250	-	0.00%
100-32110 Alcoholic Beverage Licenses	3,940	3,840	3,840	4,280	4,000	(280)	-6.54%
100-32190 Farmers Permit	1,520	1,960	1,425	1,200	1,500	300	25.00%
100-32210 Building Permits	97,097	130,005	128,526	87,000	100,000	13,000	14.94%
100-32211 Building Permit Surcharge	3,659	3,321	5,234	4,000	4,500	500	12.50%
100-32213 Building Permit Investigate Fee	-	1,156	466	550	550	-	0.00%
100-32215 Mailbox Installation	475	125	-	400	400	-	0.00%
100-32216 Driveway Permits	125	1,000	-	500	500	-	0.00%
100-32217 Culverts	7,240	2,060	1,944	3,100	2,500	(600)	-19.35%
100-32240 Animal Licenses	222	312	280	425	350	(75)	-17.65%
Licenses & Permits	121,128	148,619	144,065	104,705	117,550	12,845	12.27%
100-33401 Local Government Aid	50,816	141,048	51,686	52,005	-	(52,005)	-100.00%
100-33410 Wetland Reimbursement	10,243	294	411	250	300	50	20.00%
100-33429 State Aid - Pera	453	-	-	450	-	(450)	-100.00%
100-33430 State Aid	10,609	9,254	-	-	-	-	-
100-33431 Other State Grants/Aids	2,548	259,054	259,054	1,600	-	(1,600)	-100.00%
100-33620 Other County Grants/Aids	21	21	-	-	-	-	-
Intergovernmental Revenue	74,669	409,671	311,151	54,305	300	(54,005)	-99.45%
100-34101 City/Town Hall Rent	2,583	5,645	2,412	5,200	5,200	-	0.00%
100-34102 Recording of Legal Instruments	210	226	-	390	225	(165)	-42.31%
100-34103 Zoning and Subdivision Fees	38,924	37,020	3,216	25,000	25,000	-	0.00%
100-34104 Plan Checking Fee	34,621	55,717	59,378	35,000	45,000	10,000	28.57%
100-34105 Sale of Maps and Publications	228	100	-	160	160	-	0.00%
100-34109 Planner/Planning Fees	29,807	69,424	40,470	30,000	35,000	5,000	16.67%
100-34111 Tower Lease Payments	13,331	14,600	14,600	12,695	14,600	1,905	15.01%
100-34112 Newsletter Ads	2,255	2,075	3,113	1,200	2,000	800	66.67%

CITY OF NOWTHEN
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
Fund: 100 - GENERAL FUND							
100-34114 Public Hearing Fees	-	2,250	-	2,000	2,000	-	0.00%
100-34115 Charges for services	-	15	6,402	-	-	-	-
100-34116 Copies	5	8	-	50	-	(50)	-100.00%
100-34117 Engineering Fees	1,764	9,015	4,672	800	4,000	3,200	400.00%
100-34740 Park and Recreation Facilities	1,702	3,208	1,588	2,000	2,000	-	0.00%
100-34741 Ball Field Rental	90	330	108	500	500	-	0.00%
Charges for Services	<u>125,520</u>	<u>199,633</u>	<u>135,959</u>	<u>114,995</u>	<u>135,685</u>	<u>20,690</u>	<u>17.99%</u>
100-35101 Court Fines	5,574	8,144	7,948	8,500	8,500	-	0.00%
100-35104 Administrative Fines (Penalties)	-	400	-	800	400	(400)	-50.00%
Fines & Forfeitures	<u>5,574</u>	<u>8,544</u>	<u>7,948</u>	<u>9,300</u>	<u>8,900</u>	<u>(400)</u>	<u>-4.30%</u>
100-36201 Miscellaneous Revenue	111	6,148	4,660	500	1,000	500	100.00%
100-36202 Refunds	3,328	1,349	-	2,500	500	(2,000)	-80.00%
100-36210 Interest Income	13,645	3,498	6,432	3,200	6,000	2,800	87.50%
100-36230 Contributions and Donations	4,531	32,197	31,312	6,500	30,000	23,500	361.54%
Miscellaneous	<u>21,615</u>	<u>43,192</u>	<u>42,404</u>	<u>12,700</u>	<u>37,500</u>	<u>24,800</u>	<u>195.28%</u>
100-37200 Transfer In			-	-	1,065	1,065	
TOTAL REVENUES	<u>1,708,091</u>	<u>2,290,808</u>	<u>2,289,450</u>	<u>1,933,415</u>	<u>2,003,905</u>	<u>70,490</u>	<u>3.65%</u>

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BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
Fund: 100 - GENERAL FUND							
<u>EXPENDITURES</u>							
Mayor Council							
100-41110-103 Wages and Salaries: Part-time Employees	24,629	25,600	25,200	24,700	25,200	500	2.02%
100-41110-121 PERA	715	515	540	800	800	-	0.00%
100-41110-122 FICA	364	893	892	1,070	1,260	190	17.76%
100-41110-135 Medicare	778	371	366	400	400	-	0.00%
100-41110-433 Miscellaneous	99	30	-	-	-	-	-
100-41110-435 Training	825	814	1,528	3,600	4,000	400	11.11%
	27,410	28,223	28,526	30,570	31,660	1,090	3.57%
Mayor Council							
Office Administration							
100-41420-100 Full-Time Earnings	120,055	119,568	128,891	190,000	267,900	77,900	41.00%
100-41420-103 Part-Time Earnings	11,545	22,488	-	-	12,000	12,000	
100-41420-112 Other Pay	575	400	-	500	-	(500)	-100.00%
100-41420-113 Health Savings Account	83	-	72	500	-	(500)	-100.00%
100-41420-121 PERA	9,950	7,591	9,939	14,500	20,100	5,600	38.62%
100-41420-122 FICA	3,959	7,939	7,290	12,000	17,400	5,400	45.00%
100-41420-131 Paid Insurance: Health	30,049	28,018	15,879	29,900	50,500	20,600	68.90%
100-41420-135 Medicare	6,305	1,857	1,635	2,800	4,100	1,300	46.43%
100-41420-201 Office Supplies	1,807	1,652	5,530	2,500	7,000	4,500	180.00%
100-41420-203 General Supplies	189	1,007	162	2,000	1,500	(500)	-25.00%
100-41420-217 Computer, Office Equipment, Etc.	1,387	5,706	3,662	2,000	3,000	1,000	50.00%
100-41420-310 Expert & Professional Services	-	11,006	143,305	-	2,000	2,000	
100-41710-322 Communications: Postage	28	511	2,128	-	2,100	2,100	
100-41710-352 Printing: General Notices and Pub	-	-	382	-	400	400	
100-41420-354 Newsletter	(75)	4,799	4,574	-	2,500	2,500	
100-41420-415 Rental Equipment	-	36	481	100	500	3,730	400.00%
100-41420-433 Miscellaneous: Dues & Subscriptions	(241)	893	86	2,000	2,000	400	0.00%
100-41420-435 Training	-	36	86	-	-	-	
100-41420-439 Mileage/Travel	(11)	182	766	500	500	-	0.00%
100-41420-491 Other charges	8,083	-	-	-	5,000	5,000	
100-41420-520 Capital Outlay: Buildings							
Office Administration	193,688	213,653	336,937	259,300	402,230	142,930	55.12%

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	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
Fund: 100 - GENERAL FUND							
Elections							
100-41410-103 Wages and Salaries: Part-time Employees	8,129	-	9,000	9,000		(9,000)	-100.00%
100-41410-112 Other Pay	259	-	300	300		(300)	-100.00%
100-41410-201 Office Supplies: Accessories (staplers, pencils	220	104	250	250		(250)	-100.00%
100-41410-203 Office Supplies: Printed Forms and Papers	135	-	150	150		(150)	-100.00%
100-41410-215 Operating Supplies: Shop Materials		-	75	75		(75)	-100.00%
100-41410-217 Computer, Office Equipment, Etc.	694	-	938	1,000	1,000	-	0.00%
100-41410-351 Printing and Binding: Legal Notices Publish	339	-	500	500		(500)	-100.00%
100-41410-415 Rentals: Other Equipment	289	-	300	300		(300)	-100.00%
100-41410-433 Miscellaneous, Dues & Subscriptions	1,028	926	-	1,900	-	(1,900)	-100.00%
	11,093	1,030	11,513	13,475	1,000	(12,475)	100.00%
Finance and Assessing							
100-41510-301 Professional Services: Accounting	19,685	19,216	15,764	14,400	16,500	2,100	14.58%
100-41510-302 Professional Services: Audit	9,650	6,050	6,700	9,600	18,000	8,400	87.50%
100-41510-304 Professional Services: Assessing	23,106	23,426	23,426	25,000	25,000	-	0.00%
100-41510-491 Other charges	-	-	-	50	50	-	0.00%
	52,441	48,692	45,890	49,050	59,550	10,500	21.41%
Legal							
100-41610-315 Prosecuting Attorney	35,056	14,866	50,237	37,500	40,000	2,500	6.67%
100-41610-316 Civil Attorney	33,635	46,271	45,000	30,000	43,000	13,000	43.33%
	68,691	61,137	95,237	67,500	83,000	15,500	22.96%

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BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
Fund: 100 - GENERAL FUND							
General Government/Buildings							
100-41710-201 Office Supplies	1,218	747	844	1,000	1,000	-	0.00%
100-41710-203 General Supplies	1,171	1,179	2,022	2,150	2,150	-	0.00%
100-41710-310 Professional Services	26,172	45,227	22,459	17,255	20,375	3,120	18.08%
100-41710-311 Recording Fees	414	649	184	425	425	-	0.00%
100-41710-317 Animal Control	572	1,026	-	700	1,000	300	42.86%
100-41710-321 Communications: Telephone	7,971	9,045	4,933	9,000	1,200	(7,800)	-86.67%
100-41710-322 Communications: Postage	867	354	-	600	-	(600)	-100.00%
100-41710-323 Communications: Internet		6,895			9,120	9,120	
100-41710-351 Printing and Binding: Notices Publish	1,671	2,664	436	2,100	-	(2,100)	-100.00%
100-41710-354 Newsletter	2,231	1,500	-	2,800	-	(2,800)	-100.00%
100-41710-362 Insurance: Property	33,658	33,301	33,301	34,000	35,000	1,000	2.94%
100-41710-365 Insurance: Workman's Comp	12,685	5,185	14,000	14,100	32,000	17,900	126.95%
100-41710-375 Property Taxes	256	365	352	420	400	(20)	-4.76%
100-41710-381 Utility Services: Electric Utilities	5,329	5,738	5,314	6,000	6,100	100	1.67%
100-41710-383 Utility Services: Gas Utilities	4,699	4,180	9,591	6,800	10,000	3,200	47.06%
100-41710-384 Utility Services: Refuse Disposal	1,933	974	-	2,500	-	(2,500)	-100.00%
100-41710-403 Repair/Maintenance	7,128	8,044	6,103	-	5,000	5,000	
100-41710-405 Repair/Maint-Contractual	574	511	-	12,500	-	(12,500)	-100.00%
100-41710-415 Rentals: Other Equipment	6,661	7,100	162	1,600	500	(1,100)	-68.75%
100-41710-433 Miscellaneous: Dues and Subscriptions	398	2,115	7,100	7,000	9,800	2,800	40.00%
100-41710-438 Training	681	825	2,454	2,700	2,500	(200)	-7.41%
100-41710-438 Cleaning	500	3,000	3,825	-	3,800	3,800	
100-41710-490 Miscellaneous: Donations to Civic Organizations	993	324	99	3,000	3,000	-	0.00%
100-41710-491 Miscellaneous				125	125	-	0.00%
General Government/Buildings	117,601	134,053	123,074	126,775	143,495	16,720	13.19%
Planning and Zoning							
100-41810-103 Part-Time Earnings	-	1,160	1,416	1,500	1,500	-	0.00%
100-41810-310 Professional Services	56,595	73,777	51,288	60,000	60,000	-	0.00%
100-41810-437 Refunds	3,250	3,626	-	-	-	-	
Planning and Zoning	59,845	78,563	52,704	61,500	61,500	-	0.00%

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	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
Fund: 100 - GENERAL FUND							
Engineering							
100-41910-303 Professional Services	46,345	45,934	66,934	40,000	47,000	7,000	17.50%
100-41910-310 Professional Services	880	855	-	900	-	(900)	-100.00%
Engineering	47,225	46,789	66,934	40,900	47,000	6,100	14.91%
Sheriff's Contract							
100-42110-310 Professional Services	249,080	248,607	324,085	373,985	411,835	37,850	10.12%
Fire Management							
100-42210-103 Wages and Salaries: Part-time	16,639	16,639	41,805	70,000	60,000	(10,000)	-14.29%
100-42210-106 Miscellaneous hours	13,086	13,086	-	-	-	-	-
100-42210-121 FICA	1,261	1,261	2,592	5,000	4,000	(1,000)	-20.00%
100-42210-124 City contribution to Fire Relief Assoc	-	6,285	7,000	15,000	7,000	(8,000)	-53.33%
100-42210-135 Employer Paid Insurance: Medicare	617	295	605	1,400	1,400	-	0.00%
100-42210-203 General Supplies	703	23,884	15,903	14,000	15,000	1,000	7.14%
100-42210-212 Motor Fuels	-	4,061	2,958	1,500	4,000	2,500	166.67%
100-42210-217 Computer, Office Equipment, Etc.	15,995	4,882	16,056	4,000	5,000	2,500	250.00%
100-42210-240 Small Tools & Minor Equipment	-	1,220	-	4,000	4,000	-	0.00%
100-42210-300 Physicals	80,899	75,069	77,325	77,325	79,645	2,320	3.00%
100-42210-305 Professional Services: Fire	3,667	15,650	3,650	21,000	13,820	(7,180)	-34.19%
100-42210-310 Professional Services	3,154	1,755	2,848	3,000	3,000	-	0.00%
100-42210-321 Communications: Telephone	-	10,637	11,500	12,000	12,000	-	0.00%
100-42210-365 Insurance: Workman's Comp	6,190	3,059	2,476	3,100	3,100	-	0.00%
100-42210-381 Utility Services: Electric	1,515	1,900	2,772	2,300	2,300	-	0.00%
100-42210-383 Utility Services: Gas	2,998	3,850	1,884	13,500	8,000	(5,500)	-40.74%
100-42210-404 Repairs and Maintenance	783	1,196	468	1,200	1,000	(200)	-16.67%
100-42210-415 Rentals: Other Equipment	-	1,582	4,878	10,000	5,500	(4,500)	-45.00%
100-42210-420 Uniforms	-	6,332	13,635	20,000	20,000	-	0.00%
100-42210-435 Training	-	-	-	4,000	2,500	(1,500)	-37.50%
100-42210-436 Conferences	-	825	1,512	1,800	1,500	(300)	-16.67%
100-42210-438 Cleaning	-	-	-	2,000	2,000	-	0.00%
100-42210-439 Mileage/travel	-	-	-	2,000	2,000	-	0.00%
100-42210-491 Other Charges	71	1,304	-	1,500	1,500	-	0.00%
Fire Management	116,592	195,513	213,735	288,625	259,765	(28,860)	-10.00%

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	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
Fund: 100 - GENERAL FUND							
Building Inspection							
100-42410-310 Professional Services	96,931	142,556	109,938	97,000	105,000	8,000	8.25%
100-42410-387 Surcharge	4,589	-	8,452	3,000	8,500	5,500	183.33%
100-42410-437 Refunds	734	30	-	75	-	(75)	-100.00%
Building Inspection	<u>102,254</u>	<u>142,586</u>	<u>118,390</u>	<u>100,075</u>	<u>113,500</u>	<u>13,425</u>	<u>13.41%</u>
Public Works							
100-43110-100 Full-Time Earnings	111,548	84,218	119,393	104,700	108,000	3,300	3.15%
100-43110-103 Part-Time Earnings	22,602	14,182	15,190	16,600	16,600	-	0.00%
100-43110-112 Other pay	880	840	960	1,000	1,000	-	0.00%
100-43110-113 Health Savings Account	-	24	24	500	100	(400)	-80.00%
100-43110-121 PERA	9,190	6,176	9,005	9,200	9,450	250	2.72%
100-43110-122 FICA	3,898	5,596	8,066	7,600	7,800	200	2.63%
100-43110-131 Paid Insurance: Health	24,738	18,955	18,116	17,800	18,500	700	3.93%
100-43110-135 Medicare	5,458	1,309	1,886	1,700	1,750	50	2.94%
100-43110-142 Unemployment Compensation: Benefit Pay	-	-	-	2,500	2,500	-	0.00%
100-43110-203 General Supplies	80,954	59,409	27,039	61,900	61,900	-	0.00%
100-43110-212 Motor Fuels	15,089	16,983	24,609	20,000	35,000	15,000	75.00%
100-43110-240 Small Tools & Minor Equipment	893	862	760	2,500	1,500	(1,000)	-40.00%
100-43110-310 Professional Services	947	1,214	556	2,000	1,500	(500)	-25.00%
100-43110-335 License tabs	154	-	135	160	160	-	0.00%
100-43110-404 Repairs and Maintenance	13,299	21,730	14,554	10,000	16,000	6,000	60.00%
100-43110-405 Repairs/Maint-Streets	42,598	41,859	45,000	60,000	10,000	(50,000)	-83.33%
100-43110-408 Crack filling					36,050	36,050	
100-43110-409 Patch work					20,000	20,000	
100-43110-415 Rentals: Other Equipment	2,217	8,373	1,442	5,000	5,000	-	0.00%
100-43110-430 Winter Salt Sand			14,500	15,000	15,000	15,000	0.00%
100-43110-440 Gravel, Rock, Etc.	72,968	57,399	22,825	67,000	67,000	-	0.00%
100-43110-450 Calcium Chloride			45,300		46,700	46,700	
100-43110-491 Other Charges			-	500	500	-	0.00%
Public Works	<u>407,433</u>	<u>339,129</u>	<u>369,359</u>	<u>390,660</u>	<u>482,010</u>	<u>91,350</u>	<u>23.38%</u>
Nowthen Farmers Market							
100-45128-208 Farmers Market Operations	540	1,270	2,330	2,500	2,500	-	0.00%
	<u>540</u>	<u>1,270</u>	<u>2,330</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>0.00%</u>

CITY OF NOWTHEN
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
Fund: 100 - GENERAL FUND							
Park Areas							
100-45202-101 Full-Time Earnings	13,414	11,320	16,317	14,500	16,000	1,500	10.34%
100-45202-103 Part-Time Earnings	-	6,100	6,624	10,000	12,300	2,300	23.00%
100-45202-121 PERA	1,258	873	1,632	1,800	2,100	300	16.67%
100-45202-122 FICA	334	921	1,581	1,500	1,800	300	20.00%
100-45202-131 Paid Insurance: Health	1,191	2,514	2,663	3,350	3,500	150	4.48%
100-45202-135 Employer Paid Insurance: Medicare	634	215	369	300	300	-	0.00%
100-45202-203 General Supplies	5,132	10,002	1,847	8,850	8,850	-	0.00%
100-45202-212 Motor Fuels	819	733	504	1,200	1,200	-	0.00%
100-45202-240 Small Tools and Minor Equipment				100	100	-	0.00%
100-45202-381 Utility Services: Electric Utilities	498	509	486	800	800	-	0.00%
100-45202-404 Repairs and Maintenance - Contractual	249	2,064	5,585	2,000	2,000	-	0.00%
100-45202-415 Rentals: Other Equipment	347	227	861	1,000	1,000	-	0.00%
100-45202-440 Gravel, Rock, Etc.		585	502	600	600	-	0.00%
100-45202-491 Miscellaneous	913	-	-	-	-	-	-
	24,789	36,063	38,971	46,000	50,550	4,550	9.89%
URRWMO							
100-46103-310 Professional Services	10,161	9,572	9,376	10,000	10,000	-	0.00%
Unallocated							
100-49290-495 Contingency			-	-	10,000	10,000	
Transfers Out							
100-49360-720	187,500	107,500	72,500	72,500	75,000	2,500	3.45%
Total Expenditures	1,676,343	1,692,380	1,909,561	1,933,415	2,244,595	311,180	16.09%
Changes in Fund Balance							
	31,748	598,428	379,889	-	(249,690)		
Benigning Fund Balance							
	621,080	652,828	1,251,256	1,251,256	1,631,145		
Ending Fund Balance	652,828	1,251,256	1,631,145	1,251,256	1,390,455		
% Expenditures to Fund Balance	44%	79%	89%	67%	64%		

CITY OF NOWTHEN
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET BY DEPARTMENT - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

GENERAL FUND	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
REVENUES							
Property Tax	1,359,585	1,481,149	1,647,923	1,637,410	1,702,905	65,495	4.00%
Licenses & Permits	121,128	148,619	144,065	104,705	117,550	12,845	12.27%
Intergovernmental Revenue	74,669	409,671	311,151	54,305	300	(54,005)	-99.45%
Charges for Services	125,520	199,633	135,959	114,995	135,685	20,690	17.99%
Fines & Forfeits	5,574	8,544	7,948	9,300	8,900	(400)	-4.30%
Other revenues	21,615	43,192	42,404	12,700	37,500	24,800	195.28%
Transfer In-Use of Fund Balance	-	-	-	-	1,065	1,065	
TOTAL REVENUES	1,708,091	2,290,808	2,289,450	1,933,415	2,003,905	70,490	3.65%
EXPENDITURES							
Mayor Council							
Salaries and Benefits	26,486	27,379	26,998	26,970	27,660	690	2.56%
Maintenance & Contract Services	924	844	1,528	3,600	4,000	400	11.11%
Total	27,410	28,223	28,526	30,570	31,660	1,090	3.57%
Office Administration							
Salaries and Benefits	182,521	187,861	163,705	250,200	372,000	121,800	48.68%
Materials and Supplies	3,383	8,365	9,354	6,500	11,500	5,000	76.92%
Printing, Utilities & Professional Serv.	(47)	16,316	150,389	-	7,000	7,000	
Maintenance & Contract Services	(252)	1,111	13,489	2,600	6,730	4,130	158.85%
Capital Outlay	8,083	-	-	-	5,000	5,000	
Total	193,688	213,653	336,937	259,300	402,230	142,930	55.12%
Elections							
Salaries and Benefits	8,388	-	9,300	9,300	-	(9,300)	100.00%
Materials and Supplies	1,049	104	1,413	1,475	1,000	(475)	100.00%
Printing, Utilities & Professional Serv.	339	-	500	500	-	(500)	100.00%
Maintenance & Contract Services	1,317	926	300	2,200	-	(2,200)	100.00%
Total	11,093	1,030	11,513	13,475	1,000	(12,475)	100.00%

CITY OF NOWTHEN
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET BY DEPARTMENT - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

GENERAL FUND	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<u>EXPENDITURES (continued)</u>							
Finance and Assessing							
Professional Services: Accounting	19,685	19,216	15,764	14,400	16,500	2,100	14.58%
Professional Services: Audit	9,650	6,050	6,700	9,600	18,000	8,400	87.50%
Professional Services: Assessing	23,106	23,426	23,426	25,000	25,000	-	0.00%
Other charges	-	-	-	50	50	-	
Total	52,441	48,692	45,890	49,050	59,550	10,500	21.41%
Legal							
Prosecuting Attorney	35,056	14,866	50,237	37,500	40,000	2,500	6.67%
Civil Attorney	33,635	46,271	45,000	30,000	43,000	13,000	43.33%
Total	68,691	61,137	95,237	67,500	83,000	15,500	22.96%
General Government/Buildings							
Salaries and Benefits	(181)	-	-	-	-	-	0.00%
Materials and Supplies	2,389	1,926	2,866	3,150	3,150	-	
Printing, Utilities & Professional Serv.	98,458	110,208	97,465	96,700	115,620	18,920	19.57%
Maintenance & Contract Services	16,935	21,919	16,640	26,925	24,725	(2,200)	-8.17%
Total	117,601	134,053	116,971	126,775	143,495	16,720	13.19%
Planning and Zoning							
Salaries and Benefits	-	1,160	1,416	1,500	1,500	-	0.00%
Printing, Utilities & Professional Serv.	56,595	73,777	51,288	60,000	60,000	-	0.00%
Maintenance & Contract Services	3,250	3,626	-	-	-	-	
Total	59,845	78,563	52,704	61,500	61,500	-	0.00%
Engineering							
Printing, Utilities & Professional Serv.	47,225	46,789	66,934	40,900	47,000	6,100	14.91%
Total	47,225	46,789	66,934	40,900	47,000	6,100	14.91%
Sheriff's Contract							
Printing, Utilities & Professional Serv.	249,080	248,607	324,085	373,985	411,835	37,850	10.12%

CITY OF NOWTHEN
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET BY DEPARTMENT - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

GENERAL FUND	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<u>EXPENDITURES (continued)</u>							
Fire Management							
Salaries and Benefits	-	37,566	52,002	91,400	72,400	(19,000)	-20.79%
Materials and Supplies	17,315	33,568	38,785	20,500	27,500	7,000	34.15%
Printing, Utilities & Professional Serv.	95,425	109,290	100,571	122,725	117,865	(4,860)	-3.96%
Maintenance & Contract Services	3,852	15,089	22,377	54,000	42,000	(12,000)	-22.22%
Total	116,592	195,513	213,735	288,625	259,765	(28,860)	-10.00%
Building Inspection							
Materials and Supplies	-	-	-	-	-	-	
Printing, Utilities & Professional Serv.	101,520	142,556	118,390	100,000	113,500	13,500	13.50%
Maintenance & Contract Services	734	30	-	75	-	(75)	-100.00%
Total	102,254	142,586	118,390	100,075	113,500	13,425	13.41%
Public Works							
Salaries and Benefits	178,314	131,300	172,639	161,600	165,700	4,100	2.54%
Materials and Supplies	96,936	77,254	52,408	84,400	98,400	14,000	16.59%
Printing, Utilities & Professional Serv.	1,101	1,214	691	2,160	1,660	(500)	-23.15%
Maintenance & Contract Services	131,082	129,361	143,621	142,500	216,250	73,750	51.75%
Total	407,433	339,129	369,359	390,660	482,010	91,350	23.38%
Nowthen Farmers Market							
Materials and Supplies	540	1,270	2,330	2,500	2,500	-	0.00%
Total	540	1,270	2,330	2,500	2,500	-	0.00%
Park Areas							
Salaries and Benefits	16,831	21,943	29,186	31,450	36,000	4,550	14.47%
Materials and Supplies	5,951	10,735	2,351	10,150	10,150	-	0.00%
Printing, Utilities & Professional Serv.	498	509	486	800	800	-	0.00%
Maintenance & Contract Services	1,509	2,876	6,948	3,600	3,600	-	0.00%
Total	24,789	36,063	38,971	46,000	50,550	4,550	9.89%
URRWMO							
Printing, Utilities & Professional Serv.	10,161	9,572	9,376	10,000	10,000	-	0.00%

CITY OF NOWTHEN
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET BY DEPARTMENT - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

GENERAL FUND	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
<u>EXPENDITURES (continued)</u>							
Unallocated	-	-	-	-	10,000	10,000	
Contingency							
Transfers Out	187,500	107,500	72,500	72,500	75,000	2,500	3.45%
Total Expenditures	<u>1,676,343</u>	<u>1,692,380</u>	<u>1,903,458</u>	<u>1,933,415</u>	<u>2,244,595</u>	<u>311,180</u>	<u>16.09%</u>
Changes in Fund Balance	31,748	598,428	385,992	1,000	(240,690)		

CITY OF NOWTHEN
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET BY CATEGORY - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023

GENERAL FUND	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
REVENUES							
Taxes	1,359,585	1,481,149	1,647,923	1,637,410	1,702,905	65,495	4.00%
Fines	5,574	8,544	7,948	9,300	8,900	(400)	-4.30%
Licenses, permits and fees	121,128	148,619	144,065	104,705	117,550	12,845	12.27%
Intergovernmental revenue	74,669	409,671	311,151	54,305	300	(54,005)	-99.45%
Charges for services	125,520	199,633	135,959	114,995	135,685	20,690	17.99%
Interest income	13,645	3,498	6,432	3,200	6,000	2,800	87.50%
Miscellaneous & other	7,970	39,694	35,972	9,500	31,500	22,000	231.58%
TOTAL REVENUES	1,708,091	2,290,808	2,289,450	1,933,415	2,002,840	69,425	3.59%
EXPENDITURES							
Current:							
General government	569,911	612,140	760,815	649,070	834,435	185,365	28.56%
Public safety	467,926	586,706	656,210	762,685	785,100	22,415	2.94%
Public works	407,433	339,129	369,359	390,660	482,010	91,350	23.38%
Parks and recreation	35,490	46,905	50,677	58,500	63,050	4,550	7.78%
Capital Outlay	8,083	-	-	-	5,000	5,000	
Total Expenditures	1,488,843	1,584,880	1,837,061	1,860,915	2,169,595	308,680	16.59%
Excess of revenues over (under) expenditures	219,248	705,928	452,389	72,500	(166,755)		
Other Financing Sources (Uses)							
Operating transfers out	(187,500)	(107,500)	(72,500)	(72,500)	(75,000)	(2,500)	3.45%
Total Other Financing Sources (Uses)	(187,500)	(107,500)	(72,500)	(72,500)	(73,935)	(1,435)	
Net changes in Fund Balances	31,748	598,428	379,889	-	(240,690)		
General Fund Balance January 1	621,080	652,828	1,251,256	1,251,256	1,631,145		
General Fund Balance December 31	652,828	1,251,256	1,631,145	1,251,256	1,390,455		
% Expenditures to Fund Balance	44%	79%	89%	67%	64%		

CITY OF NOWTHEN
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023 BUDGET

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
RECYCLING							
Revenues							
Intergovernmental	49,529	59,093	50,257	31,000	78,260	47,260	152.45%
Charges for Services	14,432	30,289	27,156	18,900	27,100	8,200	43.39%
Interest Earnings	129	-	-	75	-	(75)	
TOTAL REVENUES	64,090	89,382	77,413	49,975	105,360	55,385	110.83%
PROJECTED INCREASE IN COUNTY SUPPORT							
INCREASE IN RECYCLING ACTIVITY							
NO INTEREST ALLOCATED TO RECYCLING							
Expenditures							
Salaries and Benefits	7,730	19,179	34,030	18,270	57,450	39,180	214.45%
Supplies	300	808	644	1,200	1,200	-	0.00%
Printing, utilities, services	29,628	8,921	15,124	11,450	12,650	1,200	10.48%
Maintenance	1,668	966	2,592	4,000	4,000	-	0.00%
Hauling	24,338	24,729	24,432	30,000	30,000	-	0.00%
Capital Outlay: Buildings & Structures	-	42,417	-	-	-	-	
TOTAL EXPENDITURES	63,664	97,020	76,822	64,920	105,300	40,380	62.20%
ADDITIONAL PART-TIME HOURS & CLERICAL							
INCREASE IN GAS, ELECTRIC & PROFESSIONAL SERV.							
Change in Fund Balance	426	(7,638)	591	(14,945)	60	15,005	100.40%
Fund Balance	31,040	23,402	23,993		24,053		

CITY OF NOWTHEN
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET DETAIL - ACTUAL 2020 & 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023 BUDGET

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
TOTAL DEBT							
Revenues							
Taxes	190,204	181,410	81,869	81,300	135,000	53,700	66.05%
Special Assessments	56,198	245,376	107,176	127,775	107,500	(20,275)	-15.87%
Interest earnings	2,836	2,616	2,740	1,750	2,800	1,050	60.00%
Transfer In	85,901	85,901	11,964	-	95,285	95,285	
TOTAL REVENUES	335,139	515,303	203,749	210,825	340,585	129,760	61.55%
Expenditures							
County Fees	-	-	1,000	1,450	1,450	-	0.00%
Principal & interest	172,650	266,033	275,280	253,380	441,938	188,558	74.42%
Fiscal agent fees	25	1,250	4,700	1,400	950	(450)	100.00%
Transfer out	-	-	-	-	2,500	2,500	
TOTAL EXPENDITURES	172,675	267,283	280,980	256,230	446,838	190,608	74.39%
Changes in Fund Balance	162,464	248,020	(77,230)		(106,253)		
Ending Fund Balance	530,599	589,416	704,098		599,280		

CITY OF NOWTHEN
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET DETAIL - ACTUAL 2020, 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023 BUDGET

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
CAPITAL							
Park Improvement							
Revenues							
Park development fees	-	37,500	22,500	30,000	35,000	5,000	16.67%
Interest Earnings	908	-	500	500	500	-	0.00%
TOTAL REVENUES	908	37,500	23,000	30,500	35,500	5,000	16.39%
Expenditures							
Improvements	-	-	70,000	100,000	30,000	(70,000)	-70.00%
Buildings & Structures	-	-	25,000	25,000	-	-	
TOTAL EXPENDITURES	-	-	95,000	125,000	30,000	(70,000)	0.00%
Changes in Fund Balance	908	37,500	Memorial Park/Twin Lakes (72,000)		\$ 30,000 5,500		
Ending Fund Balance	218,435	255,935	183,935		189,435		

Building Improvement							
Revenues							
Miscellaneous	17,920	-	-	-	-	-	
Interest Earnings	446	-	-	-	-	-	
Transfer In	125,000	35,000	-	-	75,000	75,000	
TOTAL REVENUES	143,366	35,000	-	-	75,000	75,000	
			Transfer from the General fund			75,000	
Expenditures							
Improvements	7,232	628	-	80,000	175,000	95,000	100.00%
Buildings & Structures	36,514	17,431	-	75,000	75,000	-	0.00%
TOTAL EXPENDITURES	43,746	18,059	-	155,000	250,000	95,000	61.29%
Changes in Fund Balance	99,620	16,941	New Well Council Chamber Improve		\$ 175,000 75,000 (175,000)		
Ending Fund Balance	178,268	195,209	195,209		20,209		

CITY OF NOWTHEN
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET DETAIL - ACTUAL 2020, 2021, 2022 PROJECTED, 2022 BUDGET, PROPOSED 2023 BUDGET

	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Dollar Change	% Change
CAPITAL							
Equipment Replacement							
Revenues							
Interest Earnings	2,120	-	11,300	5,000	6,500	1,500	30.00%
Bond Issue	-	869,390	-	-	-	-	-100.00%
Transfer In	62,500	72,500	72,500	72,500	-	(72,500)	-91.61%
TOTAL REVENUES	64,620	941,890	83,800	77,500	6,500	(71,000)	1,500 (72,500)
Expenditures							
Supplies	14,098	4,600	18,126	17,500	22,500	5,000	28.57%
Professional	-	-	-	-	-	-	-
Heavy Machinery	-	-	301,000	345,000	-	(345,000)	100.00%
Motor Vehicles	-	30,644	427,374	450,000	40,500	(409,500)	100.00%
Other Equipment	-	54,171	104,731	89,000	15,000	(74,000)	100.00%
Interest Expense	-	-	11,964	6,920	93,850	86,930	100.00%
TOTAL EXPENDITURES	14,098	89,415	851,231	901,500	171,850	(736,570)	-81.70%
Balance of Tanker							
Portable Radios					15,000		
Turnout Gear					22,500		
Balance of Tanker					40,500		
					78,000		
Changes in Fund Balance	50,522	852,475	(767,431)	(824,000)	(165,350)		
Ending Fund Balance	257,107	1,109,582	342,151		176,801		

CITY OF NOWTHEN
HISTORIC AND CURRENT AND TAX LEVIES AND CITY TAX RATES
INCLUDES GENERAL AND DEBT SERVICE FUNDS

Levy Payable Years	Total Levy Before Credits	NET Tax		Debt Tax Levy	Total City Tax		Gross Tax Levy Increase
		Capacity	General Tax Levy		Levy After Credits	Capacity Rate	
2029/30	3,091,995	9,931,352	2,690,995	401,000	2,866,912	28.867%	7.74%
2028/29	2,869,893	9,789,984	2,533,893	336,000	2,657,697	27.147%	4.91%
2027/28	2,735,520	9,650,670	2,399,520	336,000	2,535,885	26.277%	8.38%
2026/27	2,524,071	9,513,381	2,253,071	271,000	2,336,679	24.562%	6.64%
2025/26	2,366,880	9,378,087	2,095,880	271,000	2,191,419	23.367%	9.80%
2024/25	2,155,655	9,215,203	1,949,655	206,000	1,992,353	21.620%	6.82%
2023/24	2,018,110	8,982,967	1,822,110	196,000	1,867,799	20.793%	9.80%
2022/23	1,837,905	8,313,603	1,702,905	135,000	1,701,559	20.467%	6.94%
2021/22	1,718,710	6,931,575	1,637,410	81,300	1,541,417	22.238%	4.23%
2020/21	1,648,935	6,038,527	1,469,635	179,300	1,490,261	24.679%	4.94%
2019/20	1,571,350	5,850,907	1,378,450	192,900	1,418,976	24.252%	5.48%
2018/19	1,489,716	5,478,598	1,345,349	144,367	1,323,858	24.164%	1.95%
2017/18	1,461,196	4,831,271	1,313,791	147,405	1,311,662	27.149%	7.34%
2016/17	1,361,332	4,596,394	1,217,312	144,020	1,214,194	26.416%	0.71%

NOWTHEN RESIDENTIAL CITY TAX SCENARIO'S

2020 Taxable Value	City Taxes Payable 2021	Change from Previous Year	2021 Market Value	2021 Taxable Value	City Taxes Payable 2022	Change over Previous Year	2022 Market Value	2022 Taxable Value	City Taxes Payable 2023	Change over Previous Year	% Change
\$360,842	\$891	39	\$398,447	\$397,068	\$883	-8	\$460,207	\$464,385	\$950	67	7.6%
\$523,144	\$1,305	49	\$570,750	\$570,750	\$1,309	3	\$659,216	\$659,216	\$1,431	122	9.3%
\$854,321	\$2,327	91	\$932,064	\$932,064	\$2,313	-14	\$1,076,534	\$1,076,534	\$2,498	185	8.0%

MONTHLY CITY TAX EXAMPLES

\$360,842	\$74	\$397,068	\$74	\$464,385	\$79
\$523,144	\$109	\$570,750	\$109	\$659,216	\$119
\$854,321	\$194	\$932,064	\$193	\$1,076,534	\$208

If taxable value is above \$500,000, amount above \$500,000 is valued at 1.25% for tax purposes

Mod Analysis

Insured Name	NOWTHEN, CITY OF
Effective Date	07/08/2022
As Of Date	02/28/2022

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