

		Audited 2021	Audited 2022	Year to Date 6/30/2023	Annual Budget 2023	Remaining Budget \$	Annual Budget 2024	Increase (Decrease)	
								\$	%
#100 GENERAL FUND									
A: Revenue									
1-PROPERTY TAXES:									
4000	General Fund Levy	1,078,825	1,121,609	656,318	1,161,606	505,288	1,315,638	154,032	13.3%
4003	Market Value Credit	0	0	0	0	0	0	0	
4005	Fiscal Disparity	70,331	79,780	46,261	80,000	33,739	80,000	0	0.0%
4015	Delinq Taxes, Penalties & Int	19,401	27,333	21,561	0	(21,561)	0	0	
4013	Street Improvement Capital Fund	220,500	240,000	150,000	300,000	150,000	458,000	158,000	52.7%
6918	Special Reserve Fund	100	100	50	100	50	100	0	0.0%
6932	Stormwater Fund	0	0	1,000	2,000	1,000	2,500	500	25.0%
6933	Vehicle/Equipment Replacement Fund	2,000	0	0	0	0	4,000	4,000	
6935	Comprehensive Plan/Planning	0	0	0	0	0	1,000	1,000	
6936	Flood Fund	0	0	0	0	0	0	0	
6937	Fire Department Reserve	0	0	0	0	0	20,000	20,000	
4877	2020A Disposal Sys Bd (Redirect DNR Match)	95,000	95,000	47,500	95,000	47,500	0	(95,000)	-100.0%
6934	Codification	500	0	250	500	250	1,000	500	100.0%
4843	MN Unemployment Claims	1,000	0	0	0	0	0	0	
4847	Election Fund	7,000	7,000	3,500	7,000	3,500	8,000	1,000	14.3%
6366	City Council Contingency Fund	0	0	0	0	0	0	0	
4842	Audit and Legal Reserve	100	100	50	100	50	5,000	4,900	4900.0%
4844	Parks Small Capital Repairs	0	0	500	1,000	500	1,000	0	0.0%
4022	Afton Septic System - Oper Exp	15,000	15,000	7,500	15,000	7,500	15,000	0	0.0%
4017	Bridge Replacement Fund	52,000	52,000	26,000	52,000	26,000	52,000	0	0.0%
4846	Sidewalk	0	0	0	0	0	0	0	
4012	Bldg & Land Capital Fund	7,000	0	1,000	2,000	1,000	5,000	3,000	150.0%
4818	City Share High Speed Internet	0	0	0	0	0	0	0	
Subtotal - General Prop Tax Levy		1,568,757	1,637,922	961,490	1,716,306	754,816	1,968,238	251,932	14.7%
4050	Debt Levy, Fire Hall Remodeling	50,103	50,103	25,050	50,100	25,050	0	(50,100)	-100.0%
4876	Debt Levy - 2020A Disp Sys Bd (PFA Redir)	72,000	71,800	37,500	75,000	37,500	0	(75,000)	-100.0%
4878	Debt Levy - 2020A Disposal Sys Bd	42,000	42,000	22,500	45,000	22,500	0	(45,000)	-100.0%
4897	Debt Service Levy, Condemnation Bond	12,000	18,000	9,000	18,000	0	0	(18,000)	-100.0%
4898	Debt Levy, Dwntrwn Imp Tmp Bond	0	0	0	0	0	0	0	
4899	Debt Levy, PFA Loans	0	0	0	0	0	0	0	
4726	Debt Levy, 2017B Road Bond	390,000	390,875	194,513	389,025	194,512	392,025	3,000	0.8%
4725	Debt Levy - 2014A Road Bond	305,000	308,100	161,300	322,600	161,300	331,200	8,600	2.7%
TOTAL PROPERTY TAXES		2,439,861	2,518,800	1,411,353	2,616,031	1,195,678	2,691,463	75,432	2.88%
2-INTERGOVERNMENTAL REVENUE:									
4100	Gravel Tax/West Lakeland Cent College	(1,814)	(1,975)	(1,992)	(2,500)	(508)	(2,250)	250	-10.0%
4108	MV Credit - Ag	10,838	10,399	0	4,000	4,000	10,000	6,000	150.0%
4112	PERA Rate Increase Aid	0	0	0	634	634	0	(634)	-100.0%
4175	Agricultural preserve credit	575	555	0	715	715	600	(115)	-16.1%
4951	30% Rental MNDOT	1,325	610	0	0	0	0	0	

TOTAL INTERGOVT REVENUES		10,923	9,588	(1,992)	2,849	4,841	8,350	5,501	193.1%
3-CHARGES FOR SERVICES:									
4205	Assessment Search	0	0	0	20	20	20	0	0.0%
4210	Sale of Copies	0	0	0	0	0	0	0	
4216	Rent of City Garage	2,000	3,250	2,250	2,000	(250)	2,000	0	0.0%
	TOTAL CHARGES FOR SERVICES	2,000	3,250	2,250	2,020	(230)	2,020	0	0.0%
4-FINES & FORFEITURES:									
4300	County Fines & Fees	14,409	9,720	5,853	10,000	4,147	10,000	0	0.0%
4305	Other Fines & Forfeitures	0	100	67	250	183	250	0	0.0%
	TOTAL FINES & FORFEITURES	14,409	9,820	5,919	10,250	4,330	10,250	0	0.0%
5-LICENSES, FEES, PERMITS:									
4400	Building Permit Fees - Afton	279,709	313,893	152,281	164,000	11,719	140,000	(24,000)	-14.6%
4401	Building & Eng'g Inspection Fees	10,290	28,432	5,541	7,000	1,459	7,000	0	0.0%
4404	4th of July permits	0	0	0	0	0	0	0	
4405	Pet License & Impound Fees	660	235	330	600	270	600	0	0.0%
4410	Liquor Licenses	3,063	4,375	438	3,000	2,562	3,000	0	0.0%
4415	Other Licenses	1,462	2,261	1,425	800	(625)	800	0	0.0%
4435	R-O-W Permit/Utility Permit Fees	3,750	1,500	1,000	2,000	1,000	2,000	0	0.0%
4437	Utility Franchise Fees	47,214	77,503	15,826	60,000	44,174	60,000	0	0.0%
4440	Zoning Fees & Permits	5,380	0	4,777	6,000	1,223	6,000	0	0.0%
	TOTAL LICENSES, FEES, PERMITS	351,527	428,199	181,617	243,400	61,782	219,400	(24,000)	-9.9%
7-MISCELLANEOUS REVENUE:									
4601	Insurance dividend	3,270	2,341	0	750	750	750	0	0.0%
4604	Park rental & cleaning fees	550	325	875	1,200	325	1,200	0	0.0%
4615	Settlements/Other Income/Transfer	4,179	1,972	92	0	(92)	0	0	
	TOTAL MISCELLANEOUS REVENUE	7,999	4,638	967	1,950	983	1,950	0	0.0%
9-OTHER GRANTS:									
4810	County Grant-recycling grant	7,280	7,182	7,188	7,280	92	7,280	0	0.0%
4814	Cable Commission Distribution	1,200	1,200	1,200	1,200	0	1,200	0	0.0%
	TOTAL OTHER GRANTS	8,480	8,382	8,388	8,480	92	8,480	0	0.0%
10-INTEREST REVENUES:									
4901	Interest - 4M Fund General	85	26,354	12,773	1,200	(11,573)	1,200	0	0.0%
	TOTAL INTEREST REVENUES	85	26,354	12,773	1,200	(11,573)	1,200	0	0.0%
	TOTAL REVENUES	2,835,284	3,009,030	1,621,275	2,886,180	1,255,903	2,943,113	56,933	1.97%
B: EXPENDITURES									
1-WAGES & BENEFITS:									
5002	Mayor & Council	16,200	16,605	8,537	16,700	8,163	16,700	0	0.0%

5004	City Administrator	99,100	104,600	52,850	114,500	61,650	122,800	8,300	7.2%
5005/5115	Code Enforcement	0	0	0	500	500	28,000	27,500	5500.0%
5007	Office Assistant	28,626	28,233	13,091	30,100	17,009	40,000	9,900	32.9%
5008	City Clerk	54,351	53,805	26,562	61,500	34,938	63,000	1,500	2.4%
5020	Maintenance Personnel (incl Mileage)	35,259	35,312	16,800	36,100	19,300	45,000	8,900	24.7%
5014	FICA & Medicare	18,845	19,690	9,509	19,843	10,334	0	(19,843)	-100.0%
5018/37	Ins Benefits (Disability)and Other Fin'l (CA)	28,295	29,000	14,600	29,144	14,544	32,800	3,656	12.5%
5053	PERA	16,499	17,263	8,485	0	(8,485)	0	0	
5024	Workers Comp Insurance	5,655	5,039	4,954	7,200	2,246	7,200	0	0.0%
TOTAL WAGES & BENEFITS		302,829	309,548	155,388	315,587	160,199	355,500	39,913	12.6%

2-PROFESSIONAL SERVICES:

5120	Contract - Videographer	1,180	2,543	990	2,500	1,510	2,500	0	0.0%
5302	Assessor Fees	899	28,409	30,436	31,000	564	32,000	1,000	3.2%
5304	Accounting fees	33,275	43,234	22,218	40,800	18,582	44,000	3,200	7.8%
5305	Auditing fees	16,688	20,944	12,179	19,000	6,821	18,000	(1,000)	-5.3%
5310	Engineering Fees	70,557	26,784	18,220	40,000	21,780	36,500	(3,500)	-8.8%
5315	Recording fees	999	598	276	600	324	600	0	0.0%
5320	Legal fees - Prosecution	28,047	29,993	12,780	25,000	12,220	30,000	5,000	20.0%
5321	Legal fees - General/Civil	26,833	33,098	20,747	32,000	11,253	34,000	2,000	6.3%
5323	Legal fees - Special/Co-Pays	0	0	0	0	0	0	0	
5330	Planning Fees	12,568	24,157	1,984	9,500	7,516	12,500	3,000	31.6%
5335	Other Fees for Service/YSB/EMWREP/WCD	3,493	2,760	0	1,600	1,600	6,000	4,400	275.0%
5350	Building Inspection Fees - Stensland	111,979	130,432	68,605	75,000	6,395	75,000	0	0.0%
5360	Zoning Inspection Fees	0	0	0	0	0	5,000	5,000	
5370	Well Monitoring Program	0	2,544	0	2,500	2,500	4,000	1,500	60.0%
5380	Watershed Management	638	638	638	600	(38)	638	38	6.3%
TOTAL PROFESSIONAL SERVICES		307,156	346,133	189,072	280,100	91,027	300,738	20,638	7.4%

4-OTHER EXPENDITURES:

5500	Office Equipment	51	348	0	700	700	700	0	0.0%
5505	Bank/IRS Fees/Penalties/Interest	472	432	179	500	321	500	0	0.0%
5510	Comp Svc (All HW/SW, GIS, Web, Email)	12,868	11,554	4,370	11,500	7,130	12,000	500	4.3%
5516	Copier Lease	2,343	2,510	1,255	2,400	1,145	2,400	0	0.0%
5520	Equipment Maintenance	0	0	0	500	500	500	0	0.0%
5525	Insurance-General Liability	16,676	17,882	18,046	24,000	5,954	25,000	1,000	4.2%
5535	Misc. Expense	633	440	272	500	228	500	0	0.0%
5540	Office Supplies	3,030	5,889	1,251	3,500	2,249	3,500	0	0.0%
5545	Other Administration	213	0	0	300	300	100	(200)	-66.7%
5550	Postage	5,586	4,645	700	2,400	1,700	3,000	600	25.0%
5555	Publishing & Printing	2,822	2,466	1,794	2,500	706	2,500	0	0.0%
5560	Newsletter	3,830	4,837	3,468	6,000	2,532	6,500	500	8.3%
5565	Telephone	5,020	4,982	2,497	4,200	1,703	5,500	1,300	31.0%
5575	Travel & Mileage	190	401	169	500	331	500	0	0.0%
5580	Membership & Dues	3,519	3,571	137	3,400	3,263	3,600	200	5.9%
5585	Seminars & Education incl ICMA	0	585	0	2,600	2,600	2,600	0	0.0%

TOTAL OTHER EXPENDITURES		57,252	60,543	34,139	65,500	31,362	69,400	3,900	6.0%
SUBTOTAL GENERAL & ADMINISTRATIVE		667,237	716,223	378,598	661,187	282,588	725,638	64,451	9.7%
5-PUBLIC SAFETY:									
5605 Animal Control		2,603	4,035	2,338	3,000	662	3,500	500	16.7%
5625 Fire & Ambulance Service		279,758	288,605	149,914	299,000	149,086	310,500	11,500	3.8%
5636 Police Service - Additional Patrols		27,418	28,705	0	10,000	10,000	19,000	9,000	90.0%
5635 Police Service - County		206,020	216,806	123,561	246,668	123,107	267,750	21,082	8.5%
TOTAL PUBLIC SAFETY		515,798	538,150	275,813	558,668	282,855	600,750	42,082	7.5%
6-PUBLIC HEALTH:									
5705 Recycling - Afton		(785)	0	0	500	500	500	0	0.0%
5720 Refuse Hauling - City Hall		321	1,356	423	1,000	577	1,000	0	0.0%
TOTAL PUBLIC HEALTH		(464)	1,356	423	1,500	1,077	1,500	0	0.0%
7-STREETS:									
5820 Gravel Road Maintenance		0	1,950	0	2,500	2,500	2,500	0	0.0%
5825 Crackseal/Seal Coat/Gravel Shouldering		74,136	63,191	32,296	60,000	27,704	65,000	5,000	8.3%
5830 Snow & Ice Control		102,875	128,246	124,024	110,000	(14,024)	125,000	15,000	13.6%
5835 Surf maint/Sweeping/Pothole Repair		9,418	6,815	8,869	10,000	1,131	10,000	0	0.0%
5845 Brush/Tree/Mow/Bridge/Culvert/Guardrail		74,867	57,868	46,390	62,000	15,610	62,000	0	0.0%
5850 Street Lights		2,425	1,733	139	2,000	1,861	2,000	0	0.0%
5855 Gas Lamps - Operating Costs		0	0	0	0	0	0	0	
5856 Gas Lamps - Capital		0	0	0	0	0	0	0	
5860 Signs & Signals		10,864	6,473	8,153	6,500	(1,653)	7,500	1,000	15.4%
5870 Other - Road Maint.		2,581	1,329	905	3,000	2,095	3,000	0	0.0%
TOTAL STREETS		277,166	267,605	220,776	256,000	35,224	277,000	21,000	8.2%
9-OTHER PUBLIC WORKS EXPENDITURES:									
5910 Flood Control: Oper Pump/Levee Annual Maint		0	0	2,339	600	(1,739)	600	0	0.0%
5920 Repair \$ Maint - Equipment		2,178	2,728	497	2,500	2,003	2,500	0	0.0%
5925 Fuel & Lubricants		62	356	368	750	382	750	0	0.0%
5930 Tools & Minor Equipment		4,996	966	0	500	500	500	0	0.0%
TOTAL OTHER PUBLIC WORKS		7,236	4,050	3,204	4,350	1,146	4,350	0	0.0%
SUBTOTAL STREETS, REHAB & PUBLIC WORKS		284,402	271,655	223,980	260,350	36,370	281,350	21,000	8.1%
9-BUILDINGS & LAND:									
6010 Gas Heat - 3033 City Hall		1,062	1,689	1,503	2,000	497	2,000	0	0.0%
6020 Electricity		2,483	2,591	1,433	2,200	767	2,500	300	13.6%
6030 Miscellaneous Expense		3,921	1,238	856	800	(56)	1,500	700	87.5%
6035 Cleaning		0	800	550	600	50	800	200	33.3%
6040 Repair & Maintenance		11,550	5,253	7,158	1,200	(5,958)	5,000	3,800	316.7%
6045 City Garage Exp - 1165 Stagecoach		4,338	4,201	3,384	3,000	(384)	3,000	0	0.0%
6046 Garage Exp - Sheriff & PW		2,326	2,491	1,412	1,500	88	2,000	500	33.3%
6050 Supplies		272	749	329	750	421	750	0	0.0%

6929	Trf (to) fr Special Activities Fd (Various)	0	0	0	0	0	0	0	0
	TOTAL OTH FINANCING/TRANSFERS	(1,268,803)	(1,290,078)	(687,213)	(1,374,425)	(687,212)	(1,285,825)	88,600	-6.4%

REVENUES OVER (UNDER) EXPENDITURES	\$50,869	\$151,689	\$26,993	0	(\$35,995)	10,000	45,995		
Fund Balance - Beginning of Period	\$336,692	\$387,560	\$539,249						
Fund Balance - End of Period	\$387,560	\$539,249	\$566,242						

Check Total (Actual) - Rev Over (Under) Exp
Check Total (Actual) - Fund Balance

Total General Fund Expenses
Less Fiscal Disparity Levy
Less Non-Levy Revenue - General Fund
General Fund Levy

1,511,755	1,647,288	This is the balancing formula for the General Fund Levy.
(80,000)	(80,000)	
(270,149)	(251,650)	
1,161,606	1,315,638	
0	0	

410 - Sanitary Sewer Operations (estimates)									
4022 Levy - Sanitary Sewer Operations	15,000	15,000	7,500	15,000	7,500	15,000	0	0.0%	
4023 User Fees - Sanitary Sewer Operations	51,223	52,450	24,050	48,600	24,550	66,000	17,400	35.8%	
4919 Interest Income - 4M Fund	5	302	105	0	(105)	150	150		
Total Revenue	66,228	67,752	31,655	63,600	31,945	81,150	17,550	27.6%	
6061 Wages & Benefits	0	0	0	0	0	0	0		
6062 Contract Services - Other	14,282	7,064	11,631	4,200	(7,431)	11,650	7,450	177.4%	
6063 Maint Sewer Lines & Lift Stations	0	0	0	0	0	5,000	5,000		
6065 Oper & Mgmt Fees	20,505	18,605	8,047	28,000	19,953	31,000	3,000	10.7%	
6066 Lab Fees	26,132	27,660	12,503	19,000	6,497	5,000	(14,000)	-73.7%	
6068 Electricity - Lift Stations	21,739	16,539	5,130	16,000	10,870	20,000	4,000	25.0%	
6069 Insurance - Prop & Liab	3,390	4,470	6,293	3,400	(2,893)	6,500	3,100	91.2%	
6083 Special Assessments	1,909	1,947	2,212	1,900	(312)	2,000	100	5.3%	
Total Expenses	87,957	76,285	45,816	72,500	26,684	81,150	8,650	11.9%	
TOTAL SANITARY SEWER OPERATIONS	(21,729)	(8,533)	(14,161)	(8,900)		0	8,900	-100.0%	