

Dec. 12, 2023

*Leveraging our
Strengths and
Enhancing Quality of
Life for All*



2024 APPROVED GENERAL FUND

BUDGET

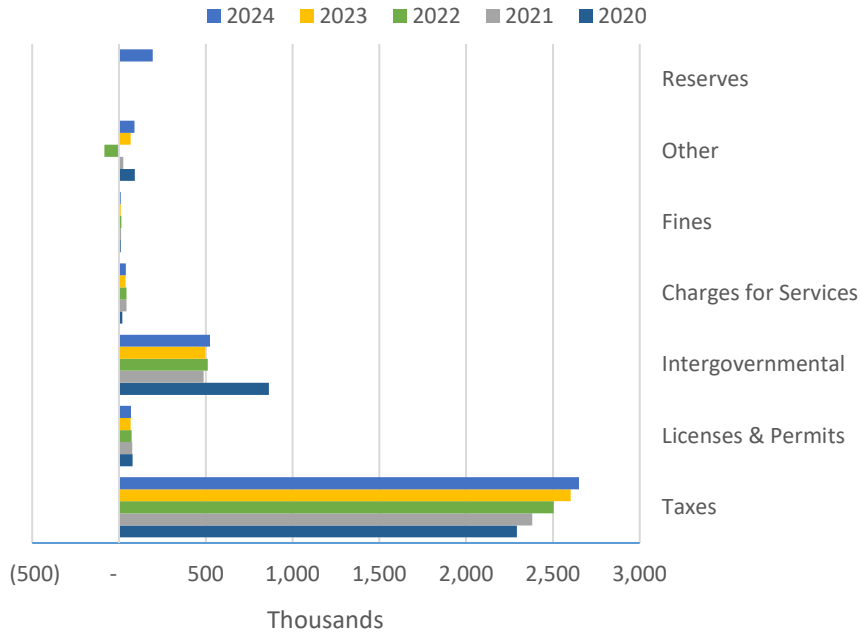
CITY OF CIRCLE PINES

2024 BUDGET

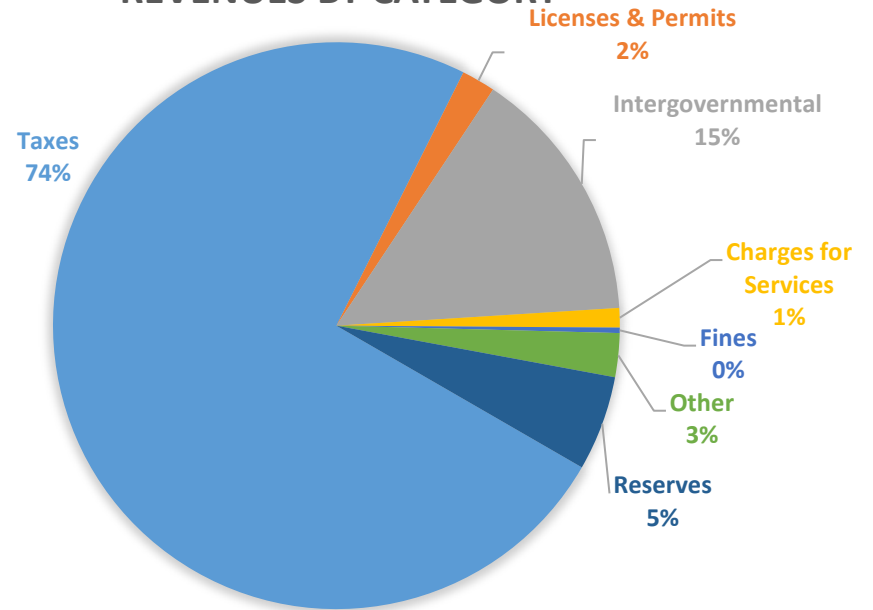
SUMMARY

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
	2020	2021	2022	6/30/23	2023	2024	\$	%
Revenues								
Taxes	2,292,364	2,381,599	2,503,674	300	2,602,866	2,649,945	47,079	1.8%
Licenses & Permits	77,934	76,360	72,171	48,425	66,923	68,883	1,960	2.9%
Intergovernmental	863,467	487,231	511,024	2,430	497,611	525,186	27,575	5.5%
Charges for Services	19,617	44,053	43,813	23,508	38,447	39,619	1,172	3.0%
Fines	9,429	12,328	13,277	5,710	10,000	11,000	1,000	10.0%
Other	91,103	25,000	(84,578)	171,192	66,404	89,463	23,059	34.7%
Reserves	-	-	-	-	-	193,796	193,796	
Total Revenues	3,353,914	3,026,572	3,059,382	251,565	3,282,251	3,577,891	295,640	9.0%

REVENUES BY CATEGORY OVER TIME



2024 PROPOSED BUDGET REVENUES BY CATEGORY



CITY OF CIRCLE PINES

2024 BUDGET

SUMMARY

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
	2020	2021	2022	6/30/23	2023	2024	\$	%
Expenditures								
General Government								
Mayor & Council	59,266	49,756	52,972	29,297	61,807	66,837	5,030	8.1%
Administration	163,172	180,118	189,187	103,337	204,048	226,696	22,648	11.1%
Elections	29,041	6,178	14,614	1,106	10,576	26,884	16,308	154.2%
Cable TV	12,876	10,228	10,017	8,960	9,310	9,310	-	0.0%
Finance	228,848	201,106	213,264	113,517	233,319	177,131	(56,188)	-24.1%
Legal	19,670	56,671	49,798	16,203	30,000	30,000	-	0.0%
Planning & Zoning	7,432	624	1,933	24	3,400	3,400	-	0.0%
Engineering	8,704	1,258	3,225	2,836	5,000	5,000	-	0.0%
General Government Buildings	294,622	55,691	52,375	28,658	53,103	57,566	4,463	8.4%
Total General Government	823,631	561,630	587,384	303,937	610,563	602,823	(7,739)	-1.3%
Public Safety								
Police	1,162,918	1,150,384	1,197,030	594,937	1,199,528	1,328,024	128,496	10.7%
Fire	409,216	353,276	353,276	199,250	367,795	430,620	62,825	17.1%
Building Inspections	68,815	34,073	50,658	16,836	35,050	35,050	-	0.0%
Total Public Safety	1,640,949	1,537,903	1,600,963	811,022	1,602,373	1,793,694	191,321	11.9%
Streets								
Total Streets	286,480	264,205	298,562	226,287	349,592	395,875	46,283	13.2%
Parks								
Parks	399,354	410,042	466,868	281,980	497,271	581,185	83,914	16.9%
Golden Lake	39,901	53,902	44,163	24,084	69,155	71,669	2,514	3.6%
Shade Tree Program	65,058	64,130	67,662	36,696	71,888	79,827	7,939	11.0%
Total Parks	504,314	528,074	578,692	342,760	638,314	732,681	94,367	14.8%
Unallocated								
Insurance	65,336	74,962	72,786	59,698	81,409	52,818	(28,591)	-35.1%
Total Expenditures	3,320,710	2,966,772	3,138,387	1,743,704	3,282,251	3,577,892	295,641	9.0%
Excess (deficit) of revenues over expenditures	33,204	59,799	(79,005)	(1,492,139)	0	(0)	(0)	0.0%

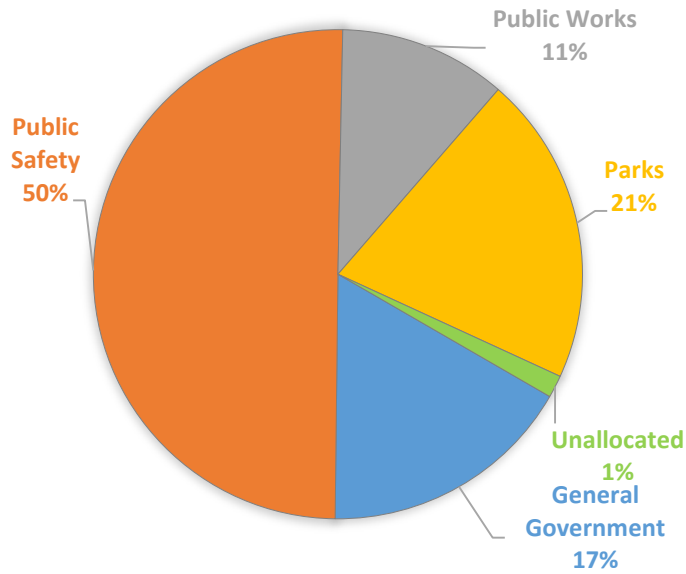
CITY OF CIRCLE PINES

2024 BUDGET

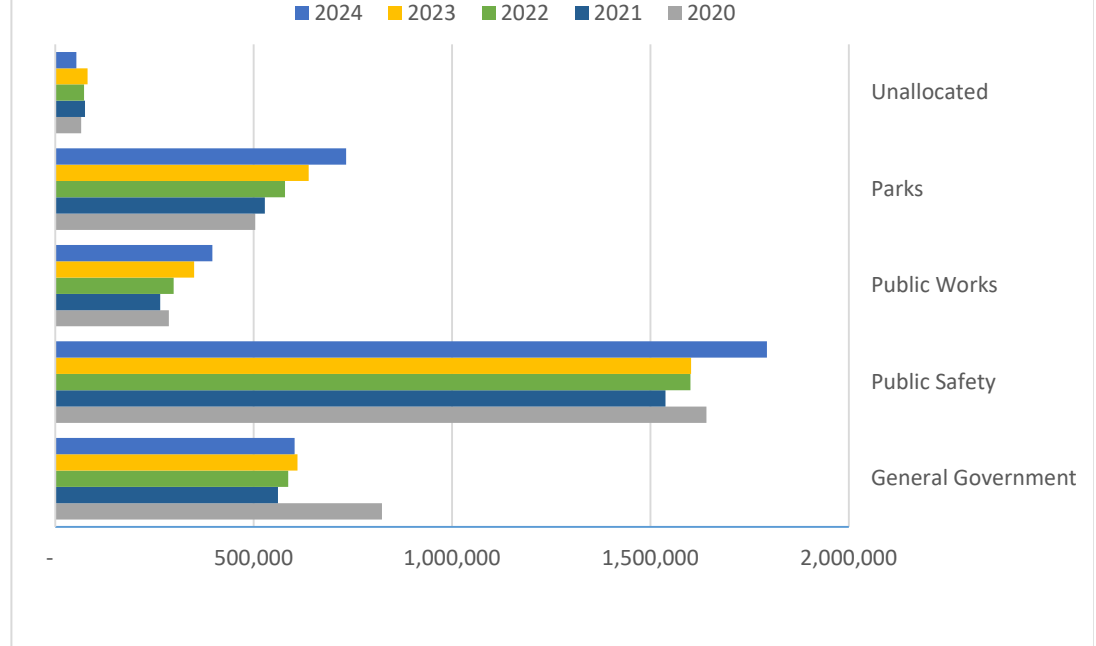
SUMMARY

ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 6/30/23	BUDGET 2023	PROPOSED 2024	CHANGE \$	CHANGE %
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2024 PROPOSED BUDGET EXPENDITURES BY CATEGORY



EXPENDITURES BY CATEGORY OVER TIME



Organization-Wide Changes

Salaries and payroll taxes as an organization increased 6% due to an estimated 4% Cost of Living Adjustment (COLA), step increases, and an additional full-time staff member hired for Parks.

CITY OF CIRCLE PINES

2024 BUDGET

REVENUE ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
	2021	2022	6/30/23	2023	2024	\$	%
TAXES							
AD VALOREM TAXES	1,927,274	2,038,624	-	2,095,690	2,212,592	116,902	5.6%
FISCAL DISPARITIES	452,842	463,847	-	506,426	436,603	(69,823)	-13.8%
PENALTIES & INTEREST	1,482	1,203	-	750	750	-	0.0%
FORFEITED TAX SALE	-	-	300	-	-	-	0.0%
TOTAL - TAXES	2,381,599	2,503,674	300	2,602,866	2,649,945	47,079	1.8%
LICENSES & PERMITS							
LIQUOR LICENSE	550	500	-	550	500	(50)	-9.1%
REFUSE LICENSE	450	1,050	-	750	900	150	20.0%
MASSAGE LICENSE	1,000	1,900	500	1,000	1,000	-	0.0%
CONTRACTORS LICENSE	2,800	4,400	1,900	3,000	3,300	300	10.0%
TOBACCO LICENSE	600	600	-	600	600	-	0.0%
CANNABINOIDS LICENSE	-	-	-	-	100	100	0.0%
RENTAL INSPECTION FEE	1,800	3,100	2,000	4,500	4,000	(500)	-11.1%
FILLING STATION FEE	100	100	-	100	100	-	0.0%
BUILDING PERMITS	36,482	34,040	20,527	35,000	35,000	-	0.0%
PLAN REVIEW FEE	14,687	7,091	6,835	8,000	8,000	-	0.0%
MECHANICAL PERMITS	11,582	10,811	7,677	7,000	9,000	2,000	28.6%
PLUMBING PERMITS	4,256	4,462	2,621	4,000	4,000	-	0.0%
OTHER PERMITS	1,091	2,744	660	1,000	1,000	-	0.0%
STATE BUILDING PERMIT SURCHARGE	131	40	858	100	100	-	0.0%
ANIMAL LICENSES	70	140	105	140	100	(40)	-28.6%
MERCHANT LICENSE	123	63	20	83	83	-	0.0%
SPECIAL USE-VARIANCE-SITE PLAN	25	363	1,973	300	300	-	0.0%
ROAD PERMITS	-	375	1,275	300	300	-	0.0%
UNDERGROUND PERMITS	614	392	1,474	500	500	-	0.0%
TOTAL - LICENSES & PERMITS	76,360	72,171	48,425	66,923	68,883	1,960	2.9%

CITY OF CIRCLE PINES

2024 BUDGET

REVENUE ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
	2021	2022	6/30/23	2023	2024	\$	%
INTERGOVERNMENTAL							
STATE AID-LOCAL GOVERNMENT AID	423,843	428,440	-	437,051	459,638	22,587	5.2%
STATE AID-LOCAL PERFORMANCE AID	704	696	-	700	688	(12)	-1.7%
STATE AID-POLICE	52,824	62,713	-	55,000	60,000	5,000	9.1%
STATE AID-ROAD MAINTENANCE	4,860	19,175	2,430	4,860	4,860	-	0.0%
MET COUNCIL-PLANNING GRANT	5,000	-	-	-	-	-	0.0%
TOTAL - INTERGOVERNMENTAL	487,231	511,024	2,430	497,611	525,186	27,575	5.5%
CHARGES FOR SERVICES							
GROUNDS MAINTENANCE SERVICES	3,400	3,468	-	3,537	3,608	71	2.0%
ACCOUNTING SERVICES	14,400	14,400	8,440	16,880	17,381	501	3.0%
COPIES/MAPS/PUBLICATIONS/NOTARIES	157	142	839	100	100	-	0.0%
COUNCIL CHAMBER USE	450	750	350	400	500	100	25.0%
VILLAGE SIGN LEASE	1,500	1,500	750	1,500	1,500	-	0.0%
GOLDEN LAKE CONCESSION	11,275	10,606	5,063	8,500	8,500	-	0.0%
PRIVATE PROPERTY SERVICES	2,337	4,636	-	-	-	-	0.0%
COMMUNITY GARDEN PLOT RENTAL	555	570	566	530	530	-	0.0%
PARK SHELTER RENTAL	9,979	7,740	7,500	7,000	7,500	500	7.1%
TOTAL - CHARGES FOR SERVICES	44,053	43,813	23,508	38,447	39,619	1,172	3.0%
FINES							
COURT FINES	12,328	13,277	5,710	10,000	11,000	1,000	10.0%
TOTAL - FINES	12,328	13,277	5,710	10,000	11,000	1,000	10.0%

CITY OF CIRCLE PINES

2024 BUDGET

REVENUE ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
	2021	2022	6/30/23	2023	2024	\$	%
OTHER REVENUE							
INTEREST EARNINGS	(15,423)	(109,217)	-	39,404	70,463	31,059	78.8%
INTEREST INTERFUND	-	-	160,428	-	-	-	0.0%
CABLE FRANCHISE FEE	17,363	9,513	8,340	17,000	9,000	(8,000)	-47.1%
MISCELLANEOUS/REFUNDS	22,755	15,032	2,423	10,000	10,000	-	0.0%
PARK DONATIONS (DEDICATED)	-	95	-	-	-	-	0.0%
COMM V GARDEN CONTRIBUTIONS	305	-	-	-	-	-	0.0%
TOTAL - OTHER REVENUE	25,000	(84,578)	171,192	66,404	89,463	23,059	34.7%
Other Financing Sources							
USE OF RESERVE FUNDS	-	-	-	-	193,796	193,796	0.0%
Subtotal - Other Financing Sources	-	-	-	-	193,796	193,796	0.0%
TOTAL REVENUES	3,026,572	3,059,382	251,565	3,282,251	3,577,891	295,640	9.0%

Explanation of changes

Taxes are increasing \$47,079 to cover additional expenditures proposed for 2024, as there are no other major revenue sources expected to rise except Intergovernmental Aid by \$27,575 and interest earnings by \$31,059. Also, there will be reserves of \$193,796 from the Public Safety Bill used to fund increases in Police and Fire Services.

CITY OF CIRCLE PINES
2024 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2021	2022	6/30/2023	2023	2024	\$	%
MAYOR & COUNCIL - 1110								
103	SALARIES	20,115	19,158	9,760	20,115	26,000	5,885	29.3% ^A
120	PAYROLL TAXES	1,539	1,466	747	1,539	1,989	450	29.2%
201	OFFICE SUPPLIES	-	37	1,033	1,600	200	(1,400)	-87.5% ^B
	<i>Miscellaneous</i>		200					
322	POSTAGE -Newsletter & Correspondence	4,859	4,932	2,507	6,930	6,480	(450)	-6.5% ^C
331	TRAVEL/CONFERENCES/MILEAGE	731	934	2,268	3,000	3,000	-	0.0%
350	PRINTING/PUBLISHING-Newsletter & Public Notices	10,096	11,686	7,232	16,100	16,100	-	0.0%
433	DUES & MEMBERSHIPS	11,416	10,827	5,343	11,573	12,118	545	4.7% ^D
	<i>League of MN Cities</i>		6,095					
	<i>Metro Cities</i>		2,310					
	<i>Anoka County Mediation</i>		991					
	<i>North Metro Mayors</i>		2,400					
	<i>Anoka County Encomic Development</i>		142					
	<i>MN Mayors Association</i>		30					
	<i>Quad Cities Chamber</i>		150					
495	MISCELLANEOUS - Recognitions	1,000	3,932	407	950	950	-	0.0%
TOTAL - MAYOR & COUNCIL		49,756	52,972	29,297	61,807	66,837	5,030	8.1%

^A Mayor and Council salaries haven't had a raise in over 15 years.

^B Replacement chairs for the council chambers were purchased in 2023.

^C A reduction in quantity of mailings is creating savings.

^D An increased demand in Anoka County mediation services has added over \$500 to the proposed membership.

CITY OF CIRCLE PINES
2024 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2021	2022	6/30/2023	2023	2024	\$	%
CITY ADMINISTRATION - 1320								
101	SALARIES	132,721	139,604	74,055	150,273	164,786	14,513	9.7% ^E
120	PAYROLL TAXES	18,933	19,958	9,792	22,823	24,995	2,172	9.5%
130	INSURANCE	25,991	25,338	16,254	26,520	29,634	3,113	11.7%
201	OFFICE SUPPLIES	84	143	130	284	1,614	1,330	468.3% ^F
306	MED TESTING & PHYSICAL	-	-	168	-	-	-	0.0%
314	CONTRACTED SERVICES	-	-	1,000	-	-	-	0.0%
331	TRAVEL/CONFERENCES/MILEAGE (ICMA,LMC,ETC)	1,478	2,367	975	2,408	2,735	327	13.6%
350	PRINT PUBLISH	36	82	82	-	-	-	0.0%
404	MAINTENANCE OF EQUIPMENT	76	89	-	77	77	-	0.0%
411	EQUIPMENT RENTAL	-	-	-	115	785	670	582.6%
433	DUES & MEMBERSHIPS (ICMA,CHAIN OF LAKES,ETC)	800	1,605	1,050	1,548	2,070	523	33.8%
TOTAL - CITY ADMINISTRATION		180,118	189,187	103,505	204,048	226,696	22,648	11.1%

^E Reclassified salaries and benefits from the Finance Department based on a recent job allocation analysis.

^F Reclassified a portion of supplies from the Finance Department based on a recent allocation analysis.

CITY OF CIRCLE PINES
2024 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2021	2022	6/30/2023	2023	2024	\$	%
ELECTIONS - 1410								
103	SALARIES PT	4,063	13,272	-	6,292	18,700	12,408	197.2% ^G
120	PAYROLL TAXES	-	-	-	481	1,431	950	197.5%
201	OFFICE SUPPLIES	422	80	-	500	1,000	500	100.0% ^H
322	POSTAGE	3	14	-	53	53	-	0.0%
331	TRAVEL/CONFERENCES/MILEAGE	90	160	-	150	150	-	0.0%
350	PRINTING & PUBLISHING-Notices & Ballot Printing	576	48	-	750	2,500	1,750	233.3%
411	EQUIPMENT RENTAL	1,025	1,039	1,106	2,000	2,000	-	0.0%
412	BUILDING RENTAL	-	-	-	350	1,050	700	200.0% ^I
TOTAL - ELECTIONS		6,178	14,614	1,106	10,576	26,884	16,308	154.2%

^G There will be three elections hosted in 2024 versus one in 2023.

^H An additional laptop will facilitate absentee voting.

^I St. Mark Lutheran Church is paid three times instead of once.

CABLE TV - 1430								
103	SALARIES PT	-	-	-	-	-	-	0.0%
120	PAYROLL TAXES	-	-	-	-	-	-	0.0%
142	UNEMPLOYMENT	-	20	-	-	-	-	0.0%
201	SUPPLIES	-	-	-	100	-	(100)	0.0%
219	MISCELLANEOUS SUPPLIES	-	-	-	-	100	100	0.0%
404	MAINTENANCE OF EQUIPMENT	1,075	844	-	250	250	-	0.0%
411	EQUIPMENT RENTAL	9,153	9,153	8,960	8,960	8,960	-	0.0%
495	MISCELLANEOUS	-	-	-	-	-	-	0.0%
TOTAL - CABLE TV		10,228	10,017	8,960	9,310	9,310	-	0.0%

CITY OF CIRCLE PINES
2024 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2021	2022	6/30/2023	2023	2024	\$	%
FINANCE - 1500								
101	SALARIES FT	104,827	112,508	59,610	120,128	85,294	(34,835)	-29.0% ^J
102	SALARIES OT	-	-	-	-	-	-	0.0%
120	PAYROLL TAXES	15,282	16,482	8,051	18,544	13,023	(5,520)	-29.8%
130	INSURANCE	15,841	17,301	11,118	22,271	17,146	(5,125)	-23.0%
155	EMPLOYEE REIMB EXPENSE	(2,382)	(3,874)	(434)	-	-	-	0.0%
201	OFFICE SUPPLIES	2,071	1,702	1,732	3,360	2,145	(1,215)	-36.2%
218	UNIFORMS	766	515	-	1,000	1,000	-	0.0%
301	AUDITING	25,633	26,403	23,611	27,195	21,966	(5,230)	-19.2% ^K
306	EMPLOYMENT PHYSICALS & TESTING	-	127	-	-	-	-	0.0%
307	CONSULTING	618	151	47	123	162	39	31.5%
314	CONTRACT SERVICES	26,909	26,982	2,829	25,470	25,025	(445)	-1.7%
322	POSTAGE-City's General Mailings	545	565	-	650	600	(50)	-7.7%
331	TRAVEL/CONFERENCES/MILEAGE (CIVIC,EHLERS,ETC)	355	918	-	831	730	(101)	-12.2%
350	PRINTING & PUBLISHING-Notices & Employment Ads	131	387	-	600	600	-	0.0%
404	MAINTENANCE OF EQUIPMENT	254	69	-	860	443	(417)	-48.5%
405	MAINTENANCE CONTRACTS	7,221	7,683	4,368	8,040	5,200	(2,840)	-35.3% ^L
411	EQUIPMENT RENTAL	303	468	957	957	848	(109)	-11.4%
433	DUES & MEMBERSHIPS (GFOA,NOTARY RENEWAL,ETC)	230	230	190	390	230	(160)	-41.0%
435	SUBSCRIPTIONS	109	119	-	90	120	30	33.3%
440	BANK SERVICE FEES	2,393	4,528	1,269	2,810	2,600	(210)	-7.5%
TOTAL - FINANCE		201,106	213,264	113,349	233,319	177,131	(56,188)	-24.1%

^J Reclassified salaries and benefits to the Administrative Department and utility funds based on a recent job allocation analysis.

^K 65% of the financial auditor costs have traditionally been billed to the city; 35% to the utility. For 2024, the reallocation will be a 50-50 split.

^L Accounting software upgraded in 2023 had additional initial costs; maintenance costs will be a lesser expense.

CITY OF CIRCLE PINES
2024 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2021	2022	6/30/2023	2023	2024	\$	%
CITY ATTORNEY - 1610								
304	GENERAL LEGAL FEES	56,671	49,798	16,203	30,000	30,000	-	0.0%
TOTAL - CITY ATTORNEY		56,671	49,798	16,203	30,000	30,000	-	0.0%
PLANNING & ZONING - 1910								
201	OFFICE SUPPLIES	-	56	-	150	150	-	0.0%
307	CONSULTING	563	1,875	-	2,500	2,500	-	0.0%
322	POSTAGE-Commission Packets & Correspondence	-	2	-	200	200	-	0.0%
331	TRAVEL/CONFERENCES/MILEAGE	-	-	-	100	100	-	0.0%
350	PRINTING & PUBLISHING-Notices & Zoning Changes	62	-	24	100	100	-	0.0%
433	DUES & MEMBERSHIPS	-	-	-	350	350	-	0.0%
TOTAL - PLANNING & ZONING		624	1,933	24	3,400	3,400	-	0.0%
ENGINEERING - 1930								
303	ENGINEERING-GENERAL	1,258	3,225	2,836	5,000	5,000	-	0.0%
TOTAL - ENGINEERING		1,258	3,225	2,836	5,000	5,000	-	0.0%
GENERAL GOVERNMENT BUILDINGS - 1940								
102	SALARIES OT	106	26	-	-	-	-	0.0%
120	PAYROLL TAXES	16	4	-	-	-	-	0.0%
219	SUPPLIES-Ice Melt, Restroom & Cleaning	3,523	583	780	960	800	(160)	-16.7%
314	CONTRACT SERVICES-Custodial Services	5,556	6,035	3,097	5,970	5,348	(623)	-10.4%
321	COMMUNICATIONS-Website & Broadband	4,967	5,567	4,916	5,615	5,615	-	0.0%
322	POSTAGE	349	623	-	-	-	-	0.0%
380	UTILITIES	6,366	6,390	2,865	6,797	6,697	(100)	-1.5%
401	BUILDING MAINTENANCE	5,914	3,536	1,145	3,290	3,290	-	0.0%
404	EQUIPMENT MAINTENANCE	460	479	-	460	472	12	2.6%
405	MAINTENANCE CONTRACTS	25,944	27,282	14,225	28,382	31,815	3,433	12.1% ^M
411	EQUIPMENT RENTAL	700	700	-	-	1,700	1,700	0.0% ^N
412	BUILDING RENTAL	1,790	1,150	1,630	1,630	1,830	200	12.3%
TOTAL - GENERAL GOVERNMENT BUILDINGS		55,691	52,375	28,658	53,103	57,566	4,463	8.4%

^M Metro I-Net charges are increasing over 12%. Their organization is experiencing challenges with staffing and competitive salaries.

^N A \$7,000 system upgrade to the Anoka County siren is planned, as well as \$20,000 in contributions for EV stations implemented in the community.

CITY OF CIRCLE PINES
2024 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2021	2022	6/30/2023	2023	2024	\$	%
POLICE - 2100								
304	LEGAL PROSECUTIONS	42,657	42,647	17,761	50,000	50,000	-	0.0%
314	SERVICE CONTRACT	1,101,620	1,147,251	571,014	1,142,028	1,270,524	128,496	11.3%
316	CONTRACTED COMMUNITY OUTREACH	5,000	5,000	5,000	5,000	5,000	-	0.0%
404	MAINTENANCE OF EQUIPMENT	1,107	2,132	1,162	2,500	2,500	-	0.0%
TOTAL - POLICE		1,150,384	1,197,030	594,937	1,199,528	1,328,024	128,496	10.7%

Explanation of changes

The CLPD's budget was approved with an 8.31% increase which is caused predominantly by personnel and capital costs. There are plans to add an additional officer possibly two with a grant awarded. Existing salaries are estimated to increase 4% for cost of living, and additional increases are projected to occur for step increases. Overall salaries and benefits are increasing 6.9%, which is about \$174,000 additional in expenditures. The other notable increase is an additional \$65,000 in capital expenditures including items such as gear, Tasers, computers, concrete repair, gate replacement, and vehicles. The additional expenditures will be offset by the Public Safety Finance Bill passed in 2023 granting the city over \$217,000 of funding.

FIRE - 2210								
314	SERVICE CONTRACT	353,276	353,276	183,898	367,795	430,620	62,825	17.1%
404	VEHICLE/BUILDING MAINTENANCE	-	-	15,352	-	-	-	0.0%
TOTAL - FIRE		353,276	353,276	199,250	367,795	430,620	62,825	17.1%

Explanation of changes

CFD's budget is increasing \$150,093 for 2024, which is a 21.3% rise. About \$70,000 of that is to add to capital reserves, and those additional costs will be offset by the Public Safety Finance Bill revenue. Other notable increases are \$10,000 in vehicle repairs, \$7,500 in added training, \$20,920 in administrative services from SBM, and \$30,777 in paid-on-call salaries and benefits. The majority of the salary increase is for already approved officer pay raises.

BUILDING INSPECTIONS - 2400								
201	OFFICE SUPPLIES-Forms & Informational Material	-	-	-	50	50	-	0.0%
311	BUILDING	34,073	50,658	16,836	35,000	35,000	-	0.0%
TOTAL - BUILDING INSPECTIONS		34,073	50,658	16,836	35,050	35,050	-	0.0%

CITY OF CIRCLE PINES
2024 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2021	2022	6/30/2023	2023	2024	\$	%
STREETS - 3100								
101	SALARIES FT	62,186	65,064	35,881	74,589	100,009	25,421	34.1% ^O
102	SALARIES OT	1,546	4,166	3,855	7,000	7,000	-	0.0%
103	SALARIES PT-Seasonal	671	787	190	1,287	1,287	-	0.0%
120	PAYROLL TAXES	9,499	10,378	5,400	12,574	16,489	3,915	31.1%
130	INSURANCE	10,290	11,378	5,661	13,427	18,855	5,428	40.4%
212	MOTOR FUEL & LUBRICANTS	3,773	6,056	2,861	4,750	4,750	-	0.0%
214	TOOLS-Small hand tools	11	91	168	515	558	43	8.3%
215	SHOP SUPPLIES-paint,cleansers,paper products	806	1,014	545	900	1,020	120	13.3%
218	UNIFORMS	541	636	329	660	720	60	9.1%
219	SNOW REMOVAL SUPPLIES	7,972	24,360	4,869	19,200	24,000	4,800	25.0% ^P
306	MEDICAL TESTING & PHYSICAL	32	-	-	-	-	-	0.0%
307	CONSULTING-Safety Program	167	280	344	400	480	80	20.0%
314	CONTRACT SERVICES-Custodial Services	1,216	477	183	12,232	475	(11,757)	-96.1% ^Q
321	COMMUNICATIONS-Cell Phones	-	-	-	-	446	446	0.0%
322	POSTAGE	-	-	-	-	200	200	0.0%
331	TRAVEL/CONFERENCES/MILEAGE	180	1,377	-	200	200	-	0.0%
380	UTILITIES	2,248	2,321	1,226	2,360	2,465	105	4.4%
390	STREET LIGHT UTILITIES	19,992	20,507	8,395	20,020	21,020	1,000	5.0%
401	BUILDING MAINTENANCE	2,061	1,071	31	2,100	1,050	(1,050)	-50.0%
402	STREET LIGHT MAINTENANCE	680	99	-	6,000	6,000	-	0.0%
403	STREET MAINTENANCE	4,862	4,190	3,325	11,200	11,200	-	0.0%
404	EQUIPMENT MAINTENANCE	12,540	9,881	3,699	10,034	10,051	17	0.2%
405	STREET LIGHT MAINTENANCE CONTRACT	-	-	-	900	900	-	0.0%
411	EQUIPMENT RENTAL	56,987	60,480	57,159	57,159	59,185	2,026	3.5%
413	CAPITAL IMPROVEMENT (LEASE)	65,945	73,900	92,086	92,086	107,515	15,429	16.8% ^R
TOTAL - STREETS		264,205	298,562	226,287	349,592	395,875	46,283	13.2%

^O Reclassified salaries and benefits from utility funds to street department based on a recent job allocation analysis.

^P Deicing material costs have increased.

^Q Contracted services are decreasing by almost \$12,000 since already paid WSB for a street maintenance plan in 2023.

^R Capital Improvements include \$250,000 for a new shop roof and \$125,000 in sealcoating.

CITY OF CIRCLE PINES
2024 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2021	2022	6/30/2023	2023	2024	\$	%
VOLUNTEER COMMUNITY VEGETABLE GARDEN - 5201								
215	SUPPLIES	156	35	71	50	50	-	0.0%
216	SUPPLIES-CHEMICAL	171	224	-	250	250	-	0.0%
314	CONTRACT SERVICE	34	34	-	34	34	-	0.0%
380	UTILITIES	600	300	300	300	300	-	0.0%
TOTAL - COMMUNITY VEGETABLE GARDEN		961	594	371	634	634	-	0.0%
PARKS - 5202								
101	SALARIES FT	174,474	184,397	100,201	200,454	236,868	36,414	18.2%
102	SALARIES OT	927	1,439	-	1,500	1,500	-	0.0%
103	SALARIES PT	33,809	21,814	7,280	42,075	42,075	-	0.0%
120	PAYROLL TAXES	28,142	28,858	13,889	34,274	39,779	5,505	16.1%
130	INSURANCE	24,593	25,339	13,095	31,742	43,104	11,362	35.8%
201	OFFICE SUPPLIES	248	28	1,519	300	300	-	0.0%
212	MOTOR FUEL & LUBRICANTS	8,131	9,613	3,044	9,500	9,200	(300)	-3.2%
214	TOOLS	4,091	543	3,979	6,500	4,030	(2,471)	-38.0% ^S
215	SHOP & PARK SUPPLIES	2,468	2,888	2,285	3,500	4,180	680	19.4%
216	SUPPLIES CHEMICAL/FERTILIZER	1,999	-	-	2,500	2,500	-	0.0%
218	UNIFORMS	694	442	1,044	1,815	2,295	480	26.4%
219	MISCELLANEOUS SUPPLIES	167	29	-	-	-	-	0.0%
306	EMPLOYMENT PHYSICALS & TESTING	749	489	331	800	800	-	0.0%
307	CONSULTING	167	39,980	8,667	400	960	560	140.0% ^T
314	CONTRACT SERVICE	281	477	183	336	950	614	182.7%
321	COMMUNICATIONS-Cell Phones	2,010	1,520	683	1,487	1,975	488	32.8%
322	POSTAGE	13	123	-	50	50	-	0.0%
331	TRAVEL/CONFERENCES/MILEAGE	483	1,975	129	1,965	4,665	2,700	137.4% ^T
350	PRINTING & PUBLISHING-Drafting, Newspaper Ads	1,264	-	58	1,300	1,300	-	0.0%
380	UTILITIES	8,460	8,266	4,261	8,560	8,765	205	2.4%

^S Auger replacement costing \$2,500 occurs every other year.

^T CDL for new hire.

CITY OF CIRCLE PINES
2024 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2021	2022	6/30/2023	2023	2024	\$	%
401	BUILDING & TRAIL MAINTENANCE	18,230	19,092	8,901	22,000	26,050	4,050	18.4% ^u
403	VILLAGE MAINTENANCE	1,855	3,427	30	5,000	10,000	5,000	100.0% ^v
404	EQUIPMENT MAINTENANCE	13,762	15,996	10,590	9,500	9,500	-	0.0%
411	EQUIPMENT RENTAL	38,019	48,987	55,556	55,556	68,497	12,941	23.3% ^w
412	CAPITAL IMPROVEMENT(LEASE)	13,513	18,523	17,639	17,639	22,077	4,438	25.2% ^x
413	PARKS CAPITAL EQUIPMENT FUND	23,062	23,062	27,062	27,062	27,062	(0)	0.0%
415	PARK BUILDING RENTAL	2,277	2,420	1,146	2,850	4,096	1,246	43.7%
433	DUES & MEMBERSHIPS	653	848	-	773	773	-	0.0%
490	RECREATIONAL/COMMUNITY SERVICES/ADVERTISING	4,540	5,700	40	7,200	7,200	-	0.0%
TOTAL - PARKS		409,081	466,274	281,609	496,637	580,551	83,914	16.9%

^u Wood chip replenishing is planned.

^v Architectural Upgrades at Heritage Commons adding \$5,000.

^w Equipment purchases for 2024 include four attachments \$9,346 for brush mower, \$5,000 plow, \$7,157 rototiller, and \$23,588 clam. Other needs are replacing a mower, Toolcat, and truck for a total of \$195,347.

^x Some capital projects planned are painting the clock tower at Heritage Park, new lighting system at Inner Park's rink, and the shop roof replacement.

CITY OF CIRCLE PINES
2024 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2021	2022	6/30/2023	2023	2024	\$	%
GOLDEN LAKE - 6101								
103	SALARIES PT	16,517	17,389	6,699	28,545	28,545	-	0.0%
120	PAYROLL TAXES	1,264	1,331	512	2,184	2,184	-	0.0%
142	UNEMPLOYMENT	-	417	-	-	-	-	0.0%
217	CONCESSION SUPPLIES FOR RESALE	6,657	7,495	4,607	9,000	9,000	-	0.0%
218	UNIFORMS-Concession Stand Employees	405	334	336	500	500	-	0.0%
219	MISCELLANEOUS SUPPLIES-Cleaning Supplies	1,674	1,592	1,256	1,600	4,100	2,500	156.3% ^Y
303	ENGINEERING-Lake quality improvement planning	-	-	621	2,000	2,000	-	0.0%
306	EMPLOYMENT PHYSICALS & TESTING-Seasonal Employees	1,211	-	-	1,200	1,200	-	0.0%
307	CONSULTING-Chemical analysis of lake	-	-	-	250	250	-	0.0%
314	CONTRACT SERVICE-Goose Control	-	-	-	500	2,200	1,700	340.0% ^Z
321	COMMUNICATIONS-Concessions	425	401	250	756	756	-	0.0%
331	TRAVEL/CONFERENCES/MILEAGE	91	-	-	100	100	-	0.0%
350	PRINTING & PUBLISHING-Notices & Ads	1,274	1,250	340	1,300	1,300	-	0.0%
380	UTILITIES	5,657	5,170	2,357	5,775	6,225	450	7.8%
401	BUILDING/GROUNDS/LAKE MAINTENANCE	2,246	2,099	665	7,700	7,700	-	0.0%
404	EQUIPMENT MAINTENANCE-Aerator	63	-	-	250	250	-	0.0%
412	CAPITAL IMPROVEMENT(LEASE)	14,380	4,740	5,640	5,640	3,280	(2,360)	0.0%
415	EQUIPMENT RENTAL	1,534	1,513	728	1,440	1,664	224	15.6%
431	CASH SHORT/LOSS	47	-	-	-	-	-	0.0%
433	DUES & MEMBERSHIPS	45	-	-	-	-	-	0.0%
440	BANK CHARGES	99	115	73	100	100	-	0.0%
495	MISCELLANEOUS	315	315	-	315	315	-	0.0%
TOTAL - GOLDEN LAKE		53,902	44,163	24,084	69,155	71,669	2,514	3.6%

^Y Replacement of a hot dog roller.

^Z Goose Control contract services has become more expensive.

CITY OF CIRCLE PINES
2024 BUDGET

EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	CHANGE	
ACCOUNT DESCRIPTION		2021	2022	6/30/2023	2023	2024	\$	%
SHADE TREE PROGRAM - 6102								
101	SALARIES FT	21,810	22,954	12,526	25,007	31,522	6,516	26.1% ^{AA}
120	PAYROLL TAXES	3,177	3,358	1,667	3,846	4,835	989	25.7%
130	INSURANCE	3,066	3,133	1,632	3,961	5,749	1,788	45.1%
212	MOTOR FUEL & LUBRICANTS	337	395	66	500	500	-	0.0%
214	TOOLS	306	-	-	1,200	200	(1,000)	-83.3% ^{AB}
215	SHOP & SHADE TREE SUPPLIES	879	164	459	500	500	-	0.0%
218	UNIFORMS	68	55	130	280	340	60	21.4%
314	CONTRACT SERVICES	21,407	27,676	5,345	22,000	22,000	-	0.0%
322	POSTAGE	-	-	-	50	50	-	0.0%
331	TRAVEL/CONFERENCES/MILEAGE	715	1,675	675	900	1,250	350	38.9%
350	PRINTING & PUBLISHING-Notices & Ads	-	-	-	100	100	-	0.0%
404	EQUIPMENT MAINTENANCE	5,384	1,271	4,835	4,009	4,017	9	0.2%
411	EQUIPMENT RENTAL	6,806	6,806	9,361	9,361	8,588	(773)	-8.3%
433	DUES & MEMBERSHIPS	175	175	-	175	175	-	0.0%
TOTAL - SHADE TREE PROGRAM		64,130	67,662	36,696	71,888	79,827	7,939	11.0%

^{AA} A new full-time staff member is proposed for the Parks Department and an estimated 4% COLA for all staff.

^{AB} Chainsaw replacement occurs every other year.

UNALLOCATED - 9240								
360	INSURANCE	74,962	72,786	59,698	81,409	52,818	(28,591)	-35.1% ^{AC}
TOTAL - UNALLOCATED		74,962	72,786	59,698	81,409	52,818	(28,591)	-35.1%

^{AC} The city allocation changed from 60% to 35% since combining with the natural gas liability policy.

TOTAL EXPENDITURES		2,966,772	3,138,387	1,743,704	3,282,251	3,577,892	295,640	9.0%
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REVENUES OVER (UNDER) EXPENDITURES	59,799	(79,005)	(1,492,139)	(0)	(0)
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