

**2023 BUDGET DOCUMENT**  
**CITY OF HUGO, MINNESOTA**

**Final**



**Adopted**  
**December 5, 2022**

# 2023 Budget

## TABLE OF CONTENTS

	<u>Page</u>
General Fund Revenues	1 - 2
General Fund Expenditures	3 - 10
Tax Levy Recap & Tax Rate Calculations	11

CITY OF HUGO  
2023 GENERAL FUND REVENUE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2021 BUDGETED	2022 BUDGETED	2023 BUDGETED	NOTES TO LINE ITEMS
1	Current Ad Valorem	\$ 5,499,443	\$ 6,152,252	\$ 7,455,021	General tax levy reduced by fiscal disparities
2	Fiscal Disparities	\$ 581,048	\$ 656,226	\$ 683,733	Certified by Washington County
3	Delinquent Taxes	\$ -	\$ -	\$ -	Offset by reduction in current ad valorem
4	<b>Property Taxes</b>	<b>\$ 6,080,491</b>	<b>\$ 6,808,478</b>	<b>\$ 8,138,754</b>	
5	Mobile Home Tax	\$ 4,383	\$ 4,507	\$ 4,794	4-year average
6	Payments in Lieu of Taxes	\$ 3,604	\$ 3,804	\$ 3,729	Mueller Manor 4-year average
7	Excess TIF Distribution	\$ -	\$ -	\$ -	Downtown TIF District decertification
8	<b>Non Levy Related Taxes</b>	<b>\$ 7,987</b>	<b>\$ 8,311</b>	<b>\$ 8,523</b>	
9	Cable TV Franchise Fee	\$ 163,473	\$ 163,973	\$ 164,301	5% gross revenue fee (less city services)
10	Nextera Wireless Franchise Fee	\$ 1,212	\$ 500	\$ 460	5% gross revenue fee (\$115/quarter)
11	<b>Franchise Taxes</b>	<b>\$ 164,685</b>	<b>\$ 164,473</b>	<b>\$ 164,761</b>	
12	Penalties & Interest	\$ 1,623	\$ 1,971	\$ 1,971	Late tax & assessment payments
13	<b>Penalties &amp; Interest</b>	<b>\$ 1,623</b>	<b>\$ 1,971</b>	<b>\$ 1,971</b>	
14	License Application Fees	\$ -	\$ -	\$ -	Assumes no new licensees
15	On-Sale Liquor	\$ 11,500	\$ 11,500	\$ 11,500	5 @ \$2,300
16	On-Sale 3.2 Beer	\$ 300	\$ 300	\$ 300	2 @ \$150
17	On-Sale Wine	\$ 400	\$ 400	\$ 400	2 @ \$200
18	On-Sale Club	\$ 200	\$ 200	\$ 200	1 @ \$200
19	On-Sale Sunday	\$ 1,600	\$ 1,600	\$ 1,600	8 @ \$200
20	Off-Sale Liquor	\$ 500	\$ 500	\$ 500	5 @ \$100
21	Off-Sale 3.2 Beer	\$ 200	\$ 200	\$ 200	2 @ \$100
22	Temporary Liquor	\$ 135	\$ 135	\$ 135	9 days @ \$15
23	Alcoholic Beverages	\$ 14,835	\$ 14,835	\$ 14,835	
24	Utility Installers	\$ 750	\$ 750	\$ 750	10 @ \$75
25	Mining Permits	\$ -	\$ 275	\$ -	1 @ \$275 (2-year license)
26	Waste Haulers	\$ 1,155	\$ 1,155	\$ 1,155	7 @ \$165
27	Hazardous Waste Collection Fees	\$ 300	\$ 600	\$ -	2 @ \$300 (Wash Co Holding Own Events)
28	Auto Dismantling	\$ -	\$ 200	\$ -	1 @ \$200 (2-year license)
29	Peddlers Permits	\$ -	\$ 475	\$ 475	19 @ \$25
30	Tobacco Licenses	\$ 600	\$ 600	\$ 600	6 @ \$100
31	Gaming Licenses	\$ -	\$ -	\$ -	These fees were dropped from fee schedule
32	<b>Business Licenses</b>	<b>\$ 17,640</b>	<b>\$ 18,890</b>	<b>\$ 17,815</b>	
33	Building Permits	\$ 65,800	\$ 65,800	\$ 65,800	50 housing units @ \$1,316
34	Surcharge Retention	\$ 125	\$ 125	\$ 125	50 housing units @ \$2.50
35	Plumbing Permits	\$ 3,700	\$ 3,700	\$ 3,700	50 housing units @ \$74
36	Mechanical Permits	\$ 6,950	\$ 6,950	\$ 6,950	50 housing units @ \$139
37	Electrical Permits	\$ 3,980	\$ 3,980	\$ 3,980	20% of total permit fee
38	Driveway Permits	\$ 1,375	\$ 1,375	\$ 1,375	25 housing units @ \$55
39	Right of Way User Permit	\$ 60	\$ 60	\$ 60	2 @ \$30
40	Utility Permits	\$ 1,500	\$ 1,500	\$ 1,500	50 housing units @ \$30
41	SAC Charge Retention	\$ 1,243	\$ 1,243	\$ 1,243	50 housing units @ \$24.85
42	Technology Fees	\$ 800	\$ 800	\$ 800	400 permits @ \$2
43	Conditional Use/Special Use Permits	\$ 1,000	\$ 1,000	\$ 1,000	4 @ \$250
44	Special Event Permits	\$ 225	\$ 375	\$ 375	5 @ \$75
45	Special Event Sign Permits	\$ 60	\$ 60	\$ 60	3 @ \$20
46	Burning Permits	\$ 225	\$ 375	\$ 375	15 @ \$25 (includes commercial)
47	<b>Non Business Permits</b>	<b>\$ 87,043</b>	<b>\$ 87,343</b>	<b>\$ 87,343</b>	
48	Market Value Credit - Agricultural	\$ -	\$ -	\$ -	Reduces Current Ad Valorem Revenue
49	Fire Insurance Aid	\$ 78,129	\$ 82,792	\$ 95,406	Pass-thru to Fire Relief Assn
50	Fire Insurance Aid - Supplemental	\$ 17,246	\$ 17,394	\$ 19,255	Pass-thru to Fire Relief Assn
51	Supplemental Benefit Reimbursement	\$ -	\$ -	\$ -	Pass-thru to Fire Relief Assn
52	Fire Training Reimbursement	\$ 3,768	\$ 5,000	\$ 5,000	State fire training reimbursement
53	Presidential Nominating Primary Reimburse	\$ -	\$ -	\$ -	Next nominating primary in 2024
54	State Aid for Street Maintenance	\$ 163,364	\$ 176,373	\$ 186,373	Closer to pre-pandemic levels
55	Pera Rate Increase Aid	\$ -	\$ -	\$ -	This aid program was not renewed
56	<b>State Grants &amp; Aids</b>	<b>\$ 262,507</b>	<b>\$ 281,559</b>	<b>\$ 306,034</b>	
57	165th Street Study Grant	\$ -	\$ -	\$ -	Funds were spent in 2019
58	Recycling Grant	\$ 31,488	\$ 31,840	\$ 31,878	County grant agreement
59	<b>County Grants &amp; Aids</b>	<b>\$ 31,488</b>	<b>\$ 31,840</b>	<b>\$ 31,878</b>	
60	Met Council Grants	\$ -	\$ -	\$ -	Nothing planned for 2023
61	<b>Other Grants &amp; Aids</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
62	Recording Fees	\$ -	\$ -	\$ -	Break-even account
63	Zoning & Subdivision Fees	\$ 5,000	\$ 5,000	\$ 5,000	Rezoning, lot splits, etc.
64	Engineering Fees	\$ 54,033	\$ 54,033	\$ 34,131	City road projects & charge out to developments
65	Plan Check Fees	\$ 25,525	\$ 25,525	\$ 25,525	25 units @ \$737 plus 25 @ \$284
66	Building Inspection Services:				
67	- Lino Lakes	\$ -	\$ -	\$ -	Shared services JPA
68	- Scandia	\$ 11,600	\$ 11,600	\$ 11,600	Shared services JPA
69	- Plan Check Fees - Scandia	\$ -	\$ -	\$ -	Shared services JPA
70	Public Works Mowing Charges	\$ 250	\$ 250	\$ -	Tall grass and weed mowing
71	CPR Training Fees	\$ -	\$ -	\$ -	Training of senior housing employees
72	Publication Sales	\$ 100	\$ 100	\$ 50	Most documents are on-line
73	Returned Check Fees	\$ 30	\$ 30	\$ 30	1 @ \$30
74	Assessment Searches	\$ 300	\$ 150	\$ 90	3 @ \$30
75	Recreation Program Fees	\$ -	\$ -	\$ -	Facility use and program charges
76	<b>Charges For Services</b>	<b>\$ 96,838</b>	<b>\$ 96,688</b>	<b>\$ 76,426</b>	
77	Court Fines	\$ 35,470	\$ 38,955	\$ 40,419	6-year average
78	Tobacco/Liquor License Violations	\$ -	\$ -	\$ -	Let's hope this is zero
79	<b>Fines and Forfeits</b>	<b>\$ 35,470</b>	<b>\$ 38,955</b>	<b>\$ 40,419</b>	

CITY OF HUGO  
2023 GENERAL FUND REVENUE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2021 BUDGETED	2022 BUDGETED	2023 BUDGETED	NOTES TO LINE ITEMS
80	Investment Earnings:				
81	- Interest Earnings	\$ -	\$ -	\$ -	Fixed rate investments
82	- Change in Value of Investments	\$ -	\$ -	\$ -	Depends on movement in interest rates
83	Oneka Room & Rice Lake Centre Rent	\$ -	\$ 6,500	\$ 3,500	35 bookings @ \$100
84	Haniff Park Shelter Rent	\$ -	\$ 2,000	\$ 1,500	15 bookings @ \$100
85	Lions Park Conference Room Rent	\$ -	\$ -	\$ 3,500	35 bookings @ \$100
86	Lions Park Pavilion Rent	\$ -	\$ -	\$ 3,300	6 bookings @ \$550
87	Fire Department Room Rent	\$ -	\$ 100	\$ 100	1 booking @ \$100
88	Park Shelter Permits	\$ 75	\$ 75	\$ 75	15 bookings @ \$5
89	Contributions & Donations	\$ -	\$ -	\$ -	Private Foundation Grant for Election Expenses
90	Sale of Scrap Metal	\$ -	\$ -	\$ -	Not a steady source of revenue
91	<b>Miscellaneous Revenues</b>	<b>\$ 75</b>	<b>\$ 8,675</b>	<b>\$ 11,975</b>	
92	<b>General Fund Revenues Prior to Transfers</b>	<b>\$ 6,785,847</b>	<b>\$ 7,547,183</b>	<b>\$ 8,885,899</b>	
93	Transfers In	\$ -	\$ -	\$ -	
94	<b>Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
95	<b>General Fund Revenues (Total)</b>	<b>\$ 6,785,847</b>	<b>\$ 7,547,183</b>	<b>\$ 8,885,899</b>	

CITY OF HUGO  
2023 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2021 BUDGETED	2022 BUDGETED	2023 BUDGETED	NOTES TO LINE ITEMS
1	Mayor	\$ 8,125	\$ 8,125	\$ 8,125	65 meetings @ \$125
2	Council Ward I	\$ 6,500	\$ 6,500	\$ 6,500	65 meetings @ \$100
3	Council Ward II	\$ 6,500	\$ 6,500	\$ 6,500	65 meetings @ \$100
4	Council Ward III	\$ 6,500	\$ 6,500	\$ 6,500	65 meetings @ \$100
5	Council At Large	\$ 6,500	\$ 6,500	\$ 6,500	65 meetings @ \$100
6	Part-time Wages	\$ 34,125	\$ 34,125	\$ 34,125	
7	Fica	\$ 2,116	\$ 2,116	\$ 2,116	6.20% of wages
8	Medicare	\$ 495	\$ 495	\$ 495	1.45% of wages
9	Worker's Compensation	\$ 98	\$ 93	\$ 108	\$18,200/100*.59
10	Travel & Training	\$ 3,500	\$ 3,500	\$ 3,500	LMC elected officials training
11	Dues	\$ 35	\$ 35	\$ 35	Minnesota Mayors Association
12	<b>Mayor and City Council</b>	<b>\$ 40,369</b>	<b>\$ 40,364</b>	<b>\$ 40,379</b>	
13	Publish legal notices	\$ 2,000	\$ 2,000	\$ 2,500	Required by state statutes
14	Help wanted advertisements	\$ 2,000	\$ 2,000	\$ 2,000	Seasonal positions & staff attrition
15	Publish ordinances	\$ 1,500	\$ 1,500	\$ 1,500	Required by state statutes
16	<b>Ordinances and Proceedings</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>\$ 6,000</b>	
17	City Administrator	\$ 86,984	\$ 92,377	\$ 99,490	50% of maximum allowed by statute
18	Administrative Intern	\$ -	\$ 18,720	\$ 20,800	1,040 hours @ \$20.00
19	Pera	\$ 6,524	\$ 6,929	\$ 7,462	7.5% of salary
20	Fica	\$ 4,418	\$ 5,718	\$ 6,256	6.20% of salary (up to \$80,100)
21	Medicare	\$ 1,261	\$ 1,611	\$ 1,745	1.45% of salary
22	Deferred Compensation	\$ 6,959	\$ 7,390	\$ 7,960	4% of salary (matching basis)
23	Health Insurance	\$ 25,826	\$ 26,711	\$ 27,872	HealthPartners High-Deductible Plan
24	Contribution to Employee HSAs	\$ 400	\$ 800	\$ -	Offset Higher Deductible
25	Dental Insurance	\$ 1,409	\$ 1,409	\$ 1,760	Delta Dental
26	Worker's Compensation	\$ 1,357	\$ 1,506	\$ 1,869	\$219,780/100*.85
27	Reimbursement for Use of Personal Vehicle	\$ 6,000	\$ 9,000	\$ 9,000	\$750 per month
28	Office Supplies	\$ 7,000	\$ 7,500	\$ 9,000	Most supplies are charged here
29	- COVID 19 Supplies	\$ 1,000	\$ -	\$ -	Sanitizer, masks, spray bottles...
30	- Netmotion Services	\$ 400	\$ 500	\$ 500	Remote Connection
31	Duplicating Supplies	\$ 2,200	\$ 2,200	\$ 2,200	Copy paper
32	Office Machine Repairs	\$ 500	\$ 500	\$ 500	Office machine repairs
33	Computer Technical Support - Metro Inet	\$ 42,318	\$ 45,064	\$ 63,788	26 of 43 computers
34	- Network Switch Replacements	\$ 2,400	\$ 2,400	\$ 2,550	City of Roseville
35	- Facility Wi-Fi	\$ 400	\$ 550	\$ 550	City of Roseville
36	- Adobe Volume License	\$ -	\$ 1,050	\$ 1,200	City of Roseville
37	Telephone System Support - City of Roseville	\$ 3,608	\$ 3,850	\$ 4,513	60% of annual cost
38	Telephone Service:				
39	- Allstream Analog Services (fax lines)	\$ 1,320	\$ 1,380	\$ 1,500	\$125/month (Allstream)
40	- Emergency 911 Lines	\$ 840	\$ 900	\$ 1,020	\$85/month (Century Link)
41	- Cellular Phone Charges	\$ 1,650	\$ 1,740	\$ 1,860	\$155/month (T-Mobile) + equip upgrades
42	- Data Plan for Cradle Point at RLC	\$ -	\$ -	\$ 1,860	Allows for keycard access at Rice Lake Center
43	Postage Permits	\$ 500	\$ 550	\$ 600	First class bulk mailing permits
44	Postage Meter	\$ 6,000	\$ 6,000	\$ 6,000	Replenish postage meter
45	Individual Mailings	\$ 150	\$ 150	\$ 150	Includes overnight delivery charges
46	Web Hosting Fees (GovOffice)	\$ 1,190	\$ 1,800	\$ 2,000	Annual charges
47	- Extended Storage Plan	\$ 350	\$ 400	\$ 450	Annual charges
48	- Superforms Annual Service	\$ 490	\$ 525	\$ 550	On-line fill in forms
49	Website Maintenance (CivicPlus)	\$ 2,200	\$ 2,200	\$ 5,000	Update links
50	- Website Design	\$ -	\$ 5,000	\$ 30,000	Update website
51	Business Internet - Comcast/VPN	\$ 6,600	\$ 7,200	\$ 7,800	\$650/month
52	Business Cable - Comcast	\$ 180	\$ 360	\$ 480	\$40/month
53	Travel & Training	\$ 5,000	\$ 5,000	\$ 5,000	Local & national conferences
54	Room Scheduling Software Annual Support	\$ -	\$ -	\$ 3,000	Civic Rec Annual Support (1/2)
55	Copy Machine Lease - DeLage	\$ 3,924	\$ 4,200	\$ -	\$350/month - combined with Loffler
56	Copy Machine Service - Loffler	\$ 3,046	\$ 3,180	\$ 7,800	\$650/month
57	Overages Charges (includes color copies)	\$ 500	\$ 500	\$ 500	Copies in excess of allowed amount
58	Bus Rental - City Tour	\$ 700	\$ 750	\$ 1,000	Council/Commissions city tour
59	Postage Meter Rental	\$ 900	\$ 900	\$ 1,020	\$85/month
60	Dues and Subscriptions	\$ 2,300	\$ 2,500	\$ 2,850	Professional memberships
61	Room Scheduling Software:				
62	- Civic Rec Rental Software	\$ -	\$ -	\$ 5,000	Room rental scheduling software (1/2)
63	- GIS Integration	\$ -	\$ -	\$ 2,000	GIS Integration into Civic Rec Software (1/2)
64	Office Furniture & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	Non-electronic equipment
65	<b>City Administrator</b>	<b>\$ 240,804</b>	<b>\$ 283,020</b>	<b>\$ 358,455</b>	
66	Part-time Wages - Meetings	\$ 1,612	\$ 1,685	\$ 1,761	100 hours @ \$17.61
67	Fica	\$ 100	\$ 105	\$ 109	6.20% of wages
68	Medicare	\$ 23	\$ 25	\$ 26	1.45% of wages
69	Worker's Compensation	\$ 5	\$ 5	\$ 8	\$1,761/100*.43
70	Scala System Parts & Repairs	\$ 2,000	\$ 2,000	\$ 2,000	Electronic equipment repairs
71	Scala System Tech Service	\$ 1,000	\$ 1,000	\$ 1,000	Annual constant
72	Web Streaming	\$ 6,000	\$ 8,400	\$ 9,000	Hosted web streaming services (Granicus)
73	- Cablecast	\$ -	\$ -	\$ 1,000	Tightrope Renewal
74	Travel & Training	\$ -	\$ -	\$ -	Use of TV access equipment
75	Equipment Upgrades	\$ 5,000	\$ 5,000	\$ 5,000	Upgrades for in-person & virtual meetings
76	<b>Audio/Video</b>	<b>\$ 15,740</b>	<b>\$ 18,220</b>	<b>\$ 19,904</b>	
77	Election Judges:				No Elections in 2023
78	- 155 hrs x \$13.50 (head judges)	\$ -	\$ 2,093	\$ -	Head Judges = \$13.50/hour
79	- 155 hrs x \$13.00 (asst head judges)	\$ -	\$ 2,015	\$ -	Asst Head Judges = \$13.00/hour

CITY OF HUGO  
2023 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2021 BUDGETED	2022 BUDGETED	2023 BUDGETED	NOTES TO LINE ITEMS
80	- 600 hrs x \$12.50 (judges)	\$ -	\$ 7,500	\$ -	Judges = \$12.50/hour
81	Presidential Nominating Primary Wages	\$ -	\$ -	\$ -	Reimbursed by State of Minnesota
82	Worker's Compensation	\$ 31	\$ 107	\$ 124	\$11,608/100*1.06
83	Election Supplies	\$ -	\$ 2,000	\$ -	Precinct boxes with supplies
84	Travel & Training	\$ -	\$ 2,000	\$ -	Election judge training
85	Publish Notices & Sample Ballots	\$ -	\$ 1,500	\$ -	Publish sample ballots & notices
86	Automark & Tabulator Maintenance Fees	\$ 3,860	\$ 6,500	\$ 7,000	8 machines (ADA compliant)
87	Voting Booths	\$ 2,000	\$ -	\$ -	8 new voting booths @ \$250
88	<b>Elections</b>	<b>\$ 5,891</b>	<b>\$ 23,715</b>	<b>\$ 7,124</b>	
89	City Clerk	\$ 96,288	\$ 100,621	\$ 105,149	Pay Grade 8 Maximum
90	Deputy Clerk	\$ -	\$ -	\$ 50,390	Pay Grade 4 Minimum
91	Pera	\$ 7,222	\$ 7,547	\$ 11,666	7.5% of salary
92	Fica	\$ 5,970	\$ 6,239	\$ 9,644	6.20% of salary & wages
93	Medicare	\$ 1,396	\$ 1,459	\$ 2,256	1.45% of salary & wages
94	Health Insurance - Clerk	\$ 12,156	\$ 12,717	\$ 12,910	HealthPartners High-Deductible Plan
95	Health Insurance - Deputy	\$ -	\$ -	\$ 21,425	HealthPartners High-Deductible Plan
96	Contribution to Employee HSAs	\$ 200	\$ 400	\$ -	Offset Higher Deductible
97	Dental Insurance - Clerk	\$ 535	\$ 535	\$ 615	Delta Dental
98	Dental Insurance - Deputy	\$ -	\$ -	\$ 1,760	Delta Dental
99	Worker's Compensation	\$ 751	\$ 745	\$ 1,323	\$155,539/100*.85
100	Office Supplies	\$ 250	\$ 250	\$ 2,000	Minute books, recording supplies, computers
101	- Electronic Equipment - COVID 19	\$ 1,300	\$ -	\$ -	Home office setup due to COVID-19
102	- Netmotion Services	\$ 500	\$ 500	\$ 1,000	Remote Connection
103	Lasersfiche:				
104	- OPG-3	\$ 12,715	\$ 5,000	\$ 12,715	Support, Training & Scanning (increase for large format plans)
105	- City of Roseville - Lasersfiche License	\$ 1,000	\$ 5,526	\$ 6,715	Lasersfiche license
106	Recodification:				Incorporate ordinance changes
107	- Annual Admin Support Fee	\$ 300	\$ 325	\$ 350	Municipal Code Corporation
108	- Annual Code on Internet Fee	\$ 550	\$ 600	\$ 650	Municipal Code Corporation
109	- Supplemental Pages	\$ 1,000	\$ 1,400	\$ 1,800	Municipal Code Corporation
110	Zoom Video Conferencing Fees	\$ 1,000	\$ 1,000	\$ 1,250	Virtual meeting fees
111	Travel & Training	\$ 1,500	\$ 1,500	\$ 3,000	Clerks conferences & software training
112	Dues	\$ 250	\$ 250	\$ 500	Professional memberships
113	Office Furniture & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	Non-electronic equipment
114	<b>City Clerk</b>	<b>\$ 146,883</b>	<b>\$ 148,614</b>	<b>\$ 249,118</b>	
115	Finance Director	\$ 121,866	\$ 114,923	\$ 125,501	Pay Grade 11 Step 2
116	Accounting Clerk	\$ 88,141	\$ 61,906	\$ 67,601	Pay Grade 5 Step 4
117	Accounting Clerk/P.W. Admin Asst	\$ 26,330	\$ 24,110	\$ 26,329	Pay Grade 4 Step 1 (50%)
118	Pera	\$ 17,725	\$ 15,071	\$ 16,457	7.5% of salary
119	Fica	\$ 14,653	\$ 12,459	\$ 13,605	6.20% of salary
120	Medicare	\$ 3,427	\$ 2,914	\$ 3,182	1.45% of salary
121	Health Insurance - Director	\$ 13,995	\$ 13,505	\$ 13,778	HealthPartners High-Deductible Plan
122	Health Insurance - Clerk	\$ 13,125	\$ 6,139	\$ 6,140	HealthPartners High-Deductible Plan
123	Health Insurance - Assistant	\$ 3,028	\$ 15,577	\$ -	HealthPartners High-Deductible Plan (50%)
124	In Lieu of Health Insurance	\$ -	\$ -	\$ 3,000	Coverage thru spouse (\$500/month cap) (50%)
125	Contribution to Employee HSAs	\$ 700	\$ 1,200	\$ -	Offset Higher Deductible
126	Dental Insurance	\$ 1,835	\$ 2,273	\$ 2,460	Delta Dental
127	Worker's Compensation	\$ 1,843	\$ 1,487	\$ 1,866	\$219,431/100*.85
128	Office Supplies	\$ 2,650	\$ 2,650	\$ 4,000	Payroll & accounts payable forms, computers
129	- Citrix License (County Manatron Access)	\$ 190	\$ 190	\$ 200	Access county tax database program
130	- Electronic Equipment - COVID 19	\$ 2,500	\$ -	\$ -	Home office setup due to COVID-19
131	- Netmotion Services/Remote	\$ 400	\$ 850	\$ 925	Remote Connection
132	CAFR Review Fees	\$ 470	\$ 500	\$ 525	Certificate of achievement program
133	End of Year Tax Statistics	\$ 80	\$ 180	\$ 525	From Washington County (increased fees)
134	Auditing Services	\$ 7,700	\$ 8,470	\$ 9,317	Annual audit fees
135	- Single Audit Fees - COVID 19 grant funds	\$ 6,000	\$ 6,000	\$ 6,500	Federal grant in excess of \$750k
136	Accounting Services	\$ 3,350	\$ 38,450	\$ 40,372	Implement GASB pronouncements & accounting assistance
137	Flex Plan Administration	\$ 500	\$ 500	\$ 685	TASC - retain tax deductible status
138	Health Savings Account Administration	\$ 882	\$ 966	\$ 1,020	Health Equity
139	COBRA Administration	\$ 500	\$ 550	\$ 840	AT Group - COBRA administration
140	Continuing Disclosure Services	\$ 2,700	\$ 4,050	\$ 8,250	Baker Tilly
141	Cellular Phone Charges	\$ 700	\$ 840	\$ 960	Cellular Phone Charges
142	Travel & Training	\$ 5,000	\$ 5,000	\$ 5,000	On-Line accounting & finance courses
143	Publish Financial & Budget Statements	\$ 1,300	\$ 1,575	\$ 1,950	Publish budget & financial statements
144	Notary Public Fee	\$ -	\$ -	\$ 175	Every two years
145	Maintenance Contracts	\$ 3,018	\$ 3,625	\$ 4,500	FundBalance software support & upgrades
146	Dues	\$ 350	\$ 400	\$ 400	Professional memberships
147	TIF District Maintenance Fee (County)	\$ 300	\$ -	\$ -	Decertify TIF Districts
148	Office Furniture & Equipment	\$ 3,000	\$ 3,000	\$ 3,000	Non-electronic equipment
149	<b>Finance Director</b>	<b>\$ 348,258</b>	<b>\$ 349,360</b>	<b>\$ 369,063</b>	
150	Assessing Services (Washington County)	\$ 86,670	\$ 94,000	\$ 112,523	Assessing Services
151	Mobile Home Assessment Fees	\$ 1,315	\$ 1,355	\$ 1,438	Mobile Home Assessment Fees
152	<b>Assessor</b>	<b>\$ 87,985</b>	<b>\$ 95,355</b>	<b>\$ 113,961</b>	
153	Civil Legal Fees	\$ 33,750	\$ 41,625	\$ 43,875	225 hours @ \$195
154	Criminal Legal Fees	\$ 61,425	\$ 61,425	\$ 61,425	Flat fee
155	Criminal Legal Related Disbursements	\$ 4,620	\$ 4,620	\$ 4,620	Related disbursements
156	<b>Legal</b>	<b>\$ 99,795</b>	<b>\$ 107,670</b>	<b>\$ 109,920</b>	
157	Community Development Director - RJ	\$ 116,576	\$ 131,147	\$ 143,218	Pay Grade 11 Step 5
158	Associate Planner	\$ 73,914	\$ 77,240	\$ 66,645	Pay Grade 6 Step 1

CITY OF HUGO  
2023 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2021 BUDGETED	2022 BUDGETED	2023 BUDGETED	NOTES TO LINE ITEMS
159	Pera	\$ 14,287	\$ 15,630	\$ 15,740	7.5% of salary
160	Fica	\$ 11,810	\$ 12,920	\$ 13,012	6.20% of salary
161	Medicare	\$ 2,762	\$ 3,022	\$ 3,043	1.45% of salary
162	Health Insurance - RJ	\$ 21,122	\$ 21,401	\$ 21,425	HealthPartners High-Deductible Plan
163	Health Insurance - Planner	\$ 21,122	\$ 21,401	\$ -	HealthPartners High-Deductible Plan
164	In Lieu of Health Insurance - Planner	\$ -	\$ -	\$ 6,000	Coverage thru spouse (\$500/month cap)
165	Contribution to Employee HSAs	\$ 400	\$ 800	\$ -	Offset Higher Deductible
166	Dental Insurance - RJ	\$ 1,033	\$ 1,033	\$ 1,760	Delta Dental
167	Dental Insurance - Planner	\$ 1,033	\$ 1,033	\$ 615	Delta Dental
168	Worker's Compensation	\$ 1,486	\$ 1,543	\$ 1,784	\$209,863/100*.85
169	Office Supplies	\$ 1,000	\$ 1,000	\$ 2,800	Planning publications, supplies, computers
170	- Electronic Equipment - COVID 19	\$ 1,200	\$ -	\$ -	Home office setup due to COVID-19
171	- Netmotion Services	\$ 500	\$ 500	\$ 1,000	Remote Connection
172	- Software Licenses	\$ 550	\$ 550	\$ 850	Project management software - SmartSheet & DropBox
173	City-Link Mapping:				
174	GIS Charges	\$ 6,000	\$ 6,000	\$ 6,000	WSB web based GIS
175	DataLink Laserfiche Hosting Services	\$ 4,000	\$ 4,000	\$ 4,000	WSB web based GIS
176	Consulting Assistance	\$ -	\$ -	\$ 5,000	Baker Tilly
177	Zoning Admin Contract:				
178	City Business	\$ 5,000	\$ 5,000	\$ 5,000	Assistance with large developments
179	Postage	\$ 1,500	\$ 1,500	\$ 1,500	Mailings to adjacent property owners
180	Travel & Training	\$ 1,000	\$ 1,000	\$ 2,000	Annual constant
181	Application Tracking Software Annual Support	\$ -	\$ -	\$ 3,000	Software Annual Support
182	Dues & Subscriptions	\$ 800	\$ 1,000	\$ 2,000	American Planning Association
183	Application Tracking Software	\$ -	\$ -	\$ 17,000	Accept & Track Applications Electronically
184	Office Furniture & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	Non-electronic equipment
185	<b>Planning and Zoning</b>	<b>\$ 289,095</b>	<b>\$ 309,720</b>	<b>\$ 325,392</b>	
186	Breakroom, Oneka Room & RLC Supplies	\$ 4,400	\$ 4,400	\$ 6,930	Includes facility rental supplies + Rice Lake Center
187	Cleaning & Operating Supplies	\$ 3,900	\$ 3,900	\$ 6,143	Cleaning & first-aid supplies + Rice Lake Center
188	Restroom & Building Supplies	\$ 1,000	\$ 1,500	\$ 3,300	Restroom & building supplies + Rice Lake Center
189	Repairs and Maintenance	\$ 5,000	\$ 5,600	\$ 9,360	Building repairs, maintenance & security system supplies
190	- HVAC Maintenance & Repairs	\$ 4,500	\$ 4,500	\$ 6,500	Contracted mechanical services
191	- Pest Control	\$ 1,080	\$ 1,200	\$ 1,500	\$125/month
192	- Security System Annual Support	\$ 750	\$ 1,500	\$ 1,800	Card & Fob Software upgrades (City Hall & RLC)
193	- Holiday Lighting	\$ -	\$ -	\$ 6,050	Holiday Lighting Installation
194	Raingarden Supplies & Repairs	\$ 6,000	\$ 6,000	\$ 6,000	Pump repairs, plantings & mulch
195	Small Tools and Equipment	\$ 750	\$ 750	\$ 1,125	Annual constant
196	Liability Insurance	\$ 20,490	\$ 22,475	\$ 26,700	Assumes no year-end dividends
197	Property Insurance	\$ 19,847	\$ 21,800	\$ 24,795	Assumes no year-end dividends + Rice Lake Center
198	Electric Utilities - City Hall	\$ 10,868	\$ 12,250	\$ 15,460	Rate Filing: 15% increase
199	Electric Utilities - Garage	\$ 184	\$ -	\$ -	Garage gone
200	Gas Utilities - City Hall	\$ 4,058	\$ 5,007	\$ 11,622	Rate Filing: 49% increase
201	Refuse Disposal & Recycling Service	\$ 1,080	\$ 1,200	\$ 1,620	\$135/month City Hall
202	- Rice Lake Center Refuse Disposal	\$ -	\$ -	\$ 2,760	\$230/month RLC
203	Building Cleaning Services (Contractual)	\$ 7,500	\$ 7,800	\$ 8,100	\$675/month City Hall
204	- CH Window & Exterior Washing	\$ 400	\$ 600	\$ 1,320	Additional services above cleaning contract
205	- Rice Lake Center Cleaning Services	\$ -	\$ -	\$ 3,780	\$315/month RLC
206	Weed Control	\$ 690	\$ 710	\$ 750	Annual service bids
207	Alarm System Maintenance Agreement	\$ 1,510	\$ 2,000	\$ 2,500	Annual testing and monitoring
208	- Alarm System Monitoring	\$ -	\$ -	\$ 450	Nardini Alarm System IP Monitoring
209	Improvements:	\$ 10,000	\$ 10,000	\$ 10,000	Annual constant
210	<b>General Gov't Buildings</b>	<b>\$ 104,007</b>	<b>\$ 113,192</b>	<b>\$ 158,565</b>	
211	Senior Engineering Technician	\$ 96,288	\$ 100,621	\$ 105,149	Pay Grade 8 Maximum
212	Overtime	\$ 14,443	\$ 15,094	\$ 15,773	208 hours (10%) @ overtime rate
213	Seasonal Part-Time Wages	\$ 15,600	\$ 18,720	\$ 21,060	27 hours/week x \$30.00 x 26 weeks
214	In Lieu of Health Insurance	\$ 5,940	\$ 6,000	\$ 6,000	Coverage thru spouse (\$500/month cap)
215	Pera	\$ 8,305	\$ 8,679	\$ 9,069	7.5% of salary & overtime
216	Fica	\$ 7,833	\$ 8,335	\$ 8,803	6.20% of salary & overtime
217	Medicare	\$ 1,832	\$ 1,950	\$ 2,059	1.45% of salary & overtime
218	Worker's Compensation	\$ 846	\$ 1,237	\$ 1,505	\$141,982/100*1.06
219	Office Supplies	\$ 550	\$ 550	\$ 1,400	Office at PW facility, computers
220	- Electronic Equipment - COVID 19	\$ 1,100	\$ -	\$ -	Home office setup due to COVID-19
221	- Netmotion Services	\$ 500	\$ 500	\$ 500	Remote Connection
222	Motor Fuels	\$ 2,500	\$ 2,750	\$ 4,945	Cyclical commodity
223	Repairs and Maintenance	\$ 1,500	\$ 1,500	\$ 1,500	Vehicle maintenance
224	Small Tools & Equipment	\$ 2,000	\$ 2,000	\$ 3,000	Misc equipment
225	Contract Engineering Fees	\$ 50,000	\$ 50,000	\$ 50,000	Best guesstimate
226	- Highway 61 Turnback Visioning	\$ -	\$ 50,000	\$ 50,000	Vision plan for access points
227	Personnel Testing	\$ 100	\$ 100	\$ 180	Random employee testing
228	Cellular Phone Charges	\$ 840	\$ 900	\$ 1,200	\$100/month (T-Mobile) + accessories
229	Travel & Training	\$ 650	\$ 1,000	\$ 1,000	Professional certifications
230	Automobile Insurance	\$ 600	\$ 642	\$ 706	Segregated from PW fleet
231	Arcview Software Maintenance	\$ 515	\$ 525	\$ 550	Autocad & engineering software
232	Tax Exempt License Renewals	\$ 45	\$ 50	\$ -	Every two years
233	Office Furniture & Equipment	\$ 1,000	\$ 1,000	\$ 1,000	Non-electronic equipment
234	<b>City Engineer</b>	<b>\$ 212,987</b>	<b>\$ 272,153</b>	<b>\$ 285,399</b>	
235	<b>Total General Government Expenses</b>	<b>\$ 1,597,314</b>	<b>\$ 1,766,883</b>	<b>\$ 2,043,280</b>	
236	Law Enforcement Contract	\$ 1,260,034	\$ 1,240,325	\$ 1,376,302	6.0 Deputies, 1 Detective & 1 Sergeant
237	License Background Checks	\$ 200	\$ 200	\$ 200	Liquor and Peddlers Licenses

CITY OF HUGO  
2023 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2021 BUDGETED	2022 BUDGETED	2023 BUDGETED	NOTES TO LINE ITEMS
238	Good Neighbor Days Patrol	\$ 9,650	\$ 10,175	\$ 11,295	For Good Neighbor Days
239	<b>Law Enforcement</b>	<b>\$ 1,269,884</b>	<b>\$ 1,250,700</b>	<b>\$ 1,387,797</b>	
240	Fulltime Fire Chief	\$ -	\$ -	\$ 114,925	Pay Grade 11 Minimum
241	Pera	\$ -	\$ -	\$ 20,342	17.7% of regular salary
242	Fica	\$ -	\$ -	\$ 7,125	6.20% of wages
243	Medicare	\$ -	\$ -	\$ 1,666	1.45% of wages
244	Worker's Compensation	\$ -	\$ -	\$ 14,240	\$114,925/100*\$12.39
245	Health Insurance	\$ -	\$ -	\$ 31,741	HealthPartners High-Deductible Plan
246	Contribution to Employee HSAs	\$ -	\$ -	\$ -	Offset Higher Deductible
247	Dental Insurance	\$ -	\$ -	\$ 1,760	Delta Dental
248	Fire Chief Salary	\$ 18,660	\$ 25,000	\$ 26,125	4.5% increase
249	1st Asst Chief Salary	\$ 8,160	\$ 11,530	\$ 12,049	4.5% increase
250	2nd Asst Chief Salary	\$ 8,160	\$ 11,530	\$ 12,049	4.5% increase
251	Fire Marshal Salary	\$ 3,516	\$ 6,540	\$ 6,835	4.5% increase
252	Training Captain Salary	\$ 2,904	\$ 3,035	\$ 3,172	4.5% increase
253	Safety Captain Salary	\$ 2,904	\$ 3,035	\$ 3,172	4.5% increase
254	Administrative Captain Salary	\$ 2,904	\$ 3,035	\$ 3,172	4.5% increase
255	Chief Engineer Salary	\$ 2,904	\$ 3,035	\$ 3,172	4.5% increase
256	Training Lieutenant Salary	\$ 2,352	\$ 2,460	\$ 2,571	4.5% increase
257	Safety Lieutenant Salary	\$ 2,352	\$ 2,460	\$ 2,571	4.5% increase
258	Administrative Lieutenant Salary	\$ 2,352	\$ 2,460	\$ 2,571	4.5% increase
259	Fire Call Wages	\$ 58,160	\$ 63,820	\$ 86,500	Includes increased retention step increases
260	Administrative Wages	\$ 2,055	\$ 2,055	\$ 2,323	Admin tasks performed by non-officers
261	Basic Life Support Ambulance Pay	\$ 39,670	\$ 43,550	\$ 55,705	Switched to Fairview in 2020
262	Drill Pay	\$ 56,865	\$ 75,500	\$ 95,070	Includes increased retention step increases
263	Conference Attendance Pay	\$ 7,250	\$ 7,500	\$ 7,800	\$156/day (prorated by a quarter of a day)
264	Burning Permit Pay	\$ 225	\$ 375	\$ 375	Offset by permit revenue (15 X \$25)
265	Maintenance Wages	\$ 985	\$ 1,000	\$ 1,130	Pay for special services
266	Special Event Pay	\$ 3,625	\$ 12,000	\$ 14,250	Per special event policy
267	College Training Pay	\$ -	\$ -	\$ 9,500	Pay for college classes attended by firefighters
268	Training Bonus Reimbursement	\$ 4,000	\$ 6,000	\$ 12,000	Contingent on passing fire classes (3 x \$4000)
269	Fica	\$ 14,260	\$ 17,727	\$ 22,451	6.20% of salaries and wages
270	Medicare	\$ 3,335	\$ 4,146	\$ 5,251	1.45% of salaries and wages
271	Worker's Compensation	\$ 39,102	\$ 41,867	\$ 49,078	16,071/100*305.38
272	Office Supplies	\$ 2,000	\$ 2,000	\$ 2,000	Office supplies, computers
273	Instructional & Promotional Supplies	\$ 3,500	\$ 3,500	\$ 4,500	Fire Prevention & open houses
274	Operating Supplies	\$ 26,000	\$ 30,000	\$ 30,000	Fire foam, tools, supplies, computers...
275	- 7 Pagers, Service Plans & Batteries	\$ 5,500	\$ 5,500	\$ 5,500	7 Pagers, Service Plans & Batteries
276	- COVID 19 Supplies	\$ 1,500	\$ -	\$ -	COVID 19 Supplies
277	- CAD System	\$ -	\$ -	\$ 10,000	CAD licenses & CAD equipment upgrades
278	Motor Fuels	\$ 8,500	\$ 9,750	\$ 16,480	Cyclical commodity
279	Medical Supplies	\$ 3,000	\$ 3,000	\$ 3,000	Supplies for local vehicles
280	Gear & Apparel	\$ 15,000	\$ 18,720	\$ 15,000	Uniforms, boots
281	- Shirts, Sweaters, Jackets, Caps, Badges...	\$ 4,800	\$ 4,800	\$ 4,800	HFD branded apparel
282	- Replacement Turnout Gear	\$ -	\$ -	\$ 20,800	4 sets of replacement turnout gear x \$5,200
283	- New Hire Turnout Gear	\$ -	\$ -	\$ 15,600	3 sets of new turnout gear for new hires x \$5,200
284	- New Hire Uniforms	\$ -	\$ -	\$ 1,500	3 sets of uniforms for new hires x \$500
285	Repairs & Maintenance	\$ 28,500	\$ 30,000	\$ 31,500	Truck & equipment maintenance
286	Building Repairs & Maintenance	\$ 15,000	\$ 18,500	\$ 19,500	Building repairs, maintenance & security system supplies
287	- Security System Annual Support	\$ -	\$ 1,500	\$ 1,500	Card & Fob Software upgrades
288	Firefighter Physicals & OSHA Testing	\$ 8,500	\$ 8,500	\$ 6,000	OSHA fittings & pre-employ evaluation
289	- New Hire Physicals	\$ -	\$ -	\$ 3,000	Psychological & medical evaluations 3 x \$1000
290	Health and Wellness Program	\$ 800	\$ 1,000	\$ 1,000	Gym memberships reimbursements
291	Grant Application Assistance	\$ 300	\$ 500	\$ 1,000	Grant writing assistance
292	Building Cleaning Services (Contractual)	\$ 3,000	\$ 5,700	\$ 6,300	\$525/month
293	Computer Technical Support - Metro Inet	\$ 21,645	\$ 19,765	\$ 22,326	9 of 43 computers
294	Telephone System Support - City of Roseville	\$ 1,330	\$ 1,225	\$ 1,429	19% of annual cost
295	Fire Station Phone	\$ 900	\$ 900	\$ 1,080	Fire station main phone lines
296	Cellular Phone Charges	\$ 12,000	\$ 12,000	\$ 13,200	Verizon Wireless = \$1,100/month
297	800 Mhz Radio Fees	\$ 18,000	\$ 18,000	\$ 18,000	Washington County
298	Code Red Mass Emergency System Fees	\$ 1,135	\$ 1,135	\$ 1,250	Washington County
299	Business Internet - Comcast	\$ 1,980	\$ 2,100	\$ 2,340	\$195/month (Comcast)
300	Travel & Training	\$ 16,000	\$ 16,000	\$ 16,000	Professional development
301	College Training/Tuition Reimbursement	\$ 14,455	\$ 15,000	\$ 8,000	Continuing Education Courses
302	- New Hires	\$ -	\$ -	\$ 8,000	Basic firefighting classes
303	Property Insurance	\$ 3,518	\$ 3,850	\$ 6,360	Assumes no year-end dividends
304	Automobile Insurance	\$ 4,920	\$ 5,265	\$ 5,792	Assumes no year-end dividends
305	Electric Utilities	\$ 6,834	\$ 8,960	\$ 11,040	Rate Filing: 15% increase
306	Vehicle Heating Cost Reimbursements	\$ 1,161	\$ 1,303	\$ 1,498	Rate Filing: 15% increase
307	Gas Utilities	\$ 4,416	\$ 6,598	\$ 15,985	Rate Filing: 49% increase
308	Refuse Disposal	\$ 2,350	\$ 2,400	\$ 3,300	Monthly service + large items
309	Weed Control	\$ 1,000	\$ 1,050	\$ 1,200	Annual service bids
310	Copier Overage Charges	\$ 325	\$ 350	\$ 350	Copies over the base rate + color copies
311	Copy Machine Lease	\$ 1,985	\$ 2,220	\$ 2,520	\$210/month
312	Dues	\$ 800	\$ 800	\$ 850	Annual constant
313	Office Furniture & Equipment	\$ 4,000	\$ 4,000	\$ 4,000	Non-electronic equipment
314	<b>Fire Department</b>	<b>\$ 531,354</b>	<b>\$ 615,551</b>	<b>\$ 974,191</b>	
315	Retiring Building Official	\$ -	\$ -	\$ -	Retiring 11/30/20
316	- Unused PTO (520 hour cap)	\$ 19,773	\$ -	\$ -	Unused PTO (Capped at 520 hours)



CITY OF HUGO  
2023 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2021 BUDGETED	2022 BUDGETED	2023 BUDGETED	NOTES TO LINE ITEMS
317	Building Official	\$ 87,192	\$ 96,251	\$ 105,149	Pay Grade 8 Maximum
318	Building Inspector	\$ 81,875	\$ 89,442	\$ 93,467	Pay Grade 7 Maximum
319	Building Inspector	\$ -	\$ 89,442	\$ 93,467	Pay Grade 7 Maximum
320	Office Assistant	\$ 60,113	\$ 62,818	\$ 65,645	Pay Grade 4 Maximum
321	Part-Time Plan Reviewer	\$ 12,480	\$ 20,800	\$ -	16 hours/week x \$50.00 x 26 weeks
322	Pera	\$ 17,189	\$ 25,347	\$ 26,830	7.5% of salary
323	Fica	\$ 16,209	\$ 22,243	\$ 22,179	6.20% of salary
324	Medicare	\$ 3,791	\$ 5,202	\$ 5,187	1.45% of salary
325	Health Insurance - Official	\$ 26,246	\$ 27,830	\$ 23,458	HealthPartners High-Deductible Plan
326	Health Insurance - Inspector	\$ 30,585	\$ 31,493	\$ 32,237	HealthPartners High-Deductible Plan
327	In Lieu of Health Insurance - Inspector	\$ -	\$ 6,000	\$ 6,000	Coverage thru spouse (\$500/month cap)
328	Health Insurance - Assistant	\$ 18,368	\$ 18,741	\$ 19,600	HealthPartners High-Deductible Plan
329	Contribution to Employee HSAs	\$ 1,200	\$ 2,400	\$ -	Offset Higher Deductible
330	Dental Insurance	\$ 3,353	\$ 3,888	\$ 4,345	Delta Dental
331	Worker's Compensation	\$ 1,699	\$ 3,151	\$ 3,655	\$292,083/100*1.06 & \$65,645/100*.85
332	Office Supplies	\$ 4,000	\$ 4,000	\$ 4,800	Inspection forms, files, computers...
333	- Netmotion Services	\$ -	\$ 2,000	\$ 2,000	Remote Connection
334	Motor Fuels	\$ 3,680	\$ 3,680	\$ 6,005	Cyclical commodity
335	Repairs and Maintenance	\$ 2,300	\$ 2,300	\$ 2,300	Vehicle maintenance
336	Small Tools & Equipment	\$ 775	\$ 1,500	\$ 2,500	Misc inspection tools
337	Uniform Services	\$ 4,460	\$ 3,960	\$ 3,960	Safety supplies & inspection apparel
338	Cellular Phone & Data Charges	\$ 3,000	\$ 3,900	\$ 4,800	\$400/month (Verizon) + accessories
339	Travel & Training	\$ 1,800	\$ 2,500	\$ 2,750	Required for license certifications
340	- Mileage (part-time plan reviewer)	\$ 2,970	\$ 3,670	\$ -	Mileage
341	Automobile Insurance	\$ 565	\$ 865	\$ 950	Segregated from PW fleet
342	Notary Public Fee	\$ -	\$ 150	\$ -	Every two years
343	Permit Works Annual Support	\$ 1,600	\$ 1,700	\$ 1,800	Building permits tracking module
344	Code Enforcement Annual Support	\$ 1,600	\$ 1,700	\$ 1,800	Complaint & violation tracking module
345	Scheduler Annual Support	\$ 650	\$ 800	\$ 900	Inspections schedule module
346	Copier Maintenance	\$ 480	\$ 600	\$ 720	\$60/month
347	Scanner Lease	\$ -	\$ -	\$ 7,800	Large Format Scanner Lease
348	Tax Exempt License Renewals	\$ -	\$ 100	\$ -	Every two years
349	Dues	\$ 300	\$ 300	\$ 325	Professional memberships
350	Permit/Planning/Code Enforcement Software:				
351	- Remote Inspector Module	\$ 1,800	\$ 3,300	\$ 3,500	Allows for remote inspection input
352	- Scheduler Module	\$ 1,695	\$ 1,900	\$ 2,100	Updates inspections schedule remotely
353	- Permit Works Online Permitting	\$ 2,000	\$ 2,000	\$ 2,100	Online permitting software
354	Office Furniture & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	Non-electronic equipment
355	<b>Building Inspections</b>	<b>\$ 415,748</b>	<b>\$ 547,973</b>	<b>\$ 554,329</b>	
356	Animal Control Contract	\$ 6,500	\$ 9,500	\$ 10,500	Net of pound fees
357	<b>Animal Control</b>	<b>\$ 6,500</b>	<b>\$ 9,500</b>	<b>\$ 10,500</b>	
358	<b>Total Public Safety Expenses</b>	<b>\$ 2,223,486</b>	<b>\$ 2,423,724</b>	<b>\$ 2,926,817</b>	
359	Public Works Director (1/3)	\$ 40,622	\$ 43,716	\$ 47,740	Pay Grade 11 Step 5 (1/3)
360	Public Works Superintendent (1/3)	\$ -	\$ 28,520	\$ 29,803	Pay Grade 7 Step 5 (1/3)
361	Overtime (1/3)	\$ -	\$ 4,278	\$ 4,472	208 hours (10%) @ overtime rate (1/3)
362	Lead Worker	\$ 67,627	\$ 70,670	\$ 73,851	Pay Grade 6 Maximum
363	Lead Worker Differential	\$ 8,452	\$ 8,833	\$ 9,229	Pay Grade 6 Maximum
364	Overtime	\$ 11,412	\$ 11,925	\$ 12,462	208 hours (10%) @ overtime rate
365	Public Works Worker	\$ 67,627	\$ 70,670	\$ 73,851	Pay Grade 5 Maximum
366	Overtime	\$ 10,144	\$ 10,602	\$ 11,080	208 hours (10%) @ overtime rate
367	Public Works Worker	\$ 67,627	\$ 70,670	\$ 73,851	Pay Grade 5 Maximum
368	Overtime	\$ 10,144	\$ 10,602	\$ 11,080	208 hours (10%) @ overtime rate
369	Public Works Worker	\$ 67,627	\$ 70,670	\$ 73,851	Pay Grade 5 Maximum
370	Overtime	\$ 10,144	\$ 10,602	\$ 11,080	208 hours (10%) @ overtime rate
371	Public Works Worker	\$ 67,627	\$ 70,670	\$ 73,851	Pay Grade 5 Maximum
372	Overtime	\$ 10,144	\$ 10,602	\$ 11,080	208 hours (10%) @ overtime rate
373	Public Works Worker	\$ 56,688	\$ 61,906	\$ 67,601	Pay Grade 5 Step 4
374	Overtime	\$ 8,503	\$ 9,286	\$ 10,140	208 hours (10%) @ overtime rate
375	Public Works Worker	\$ -	\$ -	\$ 73,851	Pay Grade 5 Maximum
376	Overtime	\$ -	\$ -	\$ 11,080	208 hours (10%) @ overtime rate
377	Mechanic	\$ 67,627	\$ 70,670	\$ 73,851	Pay Grade 5 Maximum
378	Mechanic Personal Tools Differential	\$ 3,380	\$ 3,510	\$ 3,640	\$140 pay period
379	Overtime	\$ 10,144	\$ 10,602	\$ 11,080	208 hours (10%) @ overtime rate
380	Pera	\$ 43,915	\$ 48,676	\$ 57,639	7.5% of salary & overtime
381	Fica	\$ 36,303	\$ 40,239	\$ 47,648	6.20% of salary & overtime
382	Medicare	\$ 8,490	\$ 9,411	\$ 11,144	1.45% of salary & overtime
383	Health Insurance - Director (1/3)	\$ 9,722	\$ 10,000	\$ 10,369	HealthPartners High-Deductible Plan
384	Health Insurance - Superintendent (1/3)	\$ -	\$ 10,000	\$ -	HealthPartners High-Deductible Plan
385	Health Insurance - Lead Worker	\$ 12,156	\$ 12,717	\$ 12,910	HealthPartners High-Deductible Plan
386	Health Insurance	\$ 20,698	\$ 21,002	\$ 20,949	HealthPartners High-Deductible Plan
387	Health Insurance	\$ 26,230	\$ 27,106	\$ 27,758	HealthPartners High-Deductible Plan
388	Health Insurance	\$ 30,109	\$ 31,154	\$ 31,741	HealthPartners High-Deductible Plan
389	Health Insurance	\$ 26,985	\$ 27,585	\$ 13,460	HealthPartners High-Deductible Plan
390	Health Insurance	\$ 5,567	\$ 5,665	\$ 5,748	HealthPartners High-Deductible Plan
391	In Lieu of Health Insurance	\$ 5,940	\$ 6,000	\$ 6,000	Coverage thru spouse (\$500/month cap)
392	In Lieu of Health Insurance	\$ -	\$ -	\$ 6,000	Coverage thru spouse (\$500/month cap)
393	Contribution to Employee HSAs	\$ 2,134	\$ 4,267	\$ -	Offset Higher Deductible
394	Dental Insurance	\$ 8,210	\$ 8,680	\$ 10,172	Delta Dental
395	Worker's Compensation	\$ 58,320	\$ 60,812	\$ 82,847	\$768,524/100*10.78

CITY OF HUGO  
2023 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2021 BUDGETED	2022 BUDGETED	2023 BUDGETED	NOTES TO LINE ITEMS
396	Office Supplies	\$ 2,500	\$ 2,500	\$ 5,000	File folders, meeting supplies, computers...
397	- Electronic Equipment - COVID 19	\$ 2,300	\$ -	\$ -	Home office setup due to COVID-19
398	- Netmotion Services	\$ 250	\$ 834	\$ 834	Remote Connection
399	Breakroom & Rice Park Centre Supplies	\$ 850	\$ 850	\$ 950	Includes facility rentals (RLC moved to Gen Govt Bldgs)
400	Cleaning & First-Aid Supplies	\$ 2,100	\$ 2,250	\$ 2,750	Unifirst Corporation
401	Motor Fuels	\$ 79,347	\$ 82,500	\$ 135,426	Cyclical commodity
402	Repairs and Maintenance	\$ 90,000	\$ 95,000	\$ 100,000	Equipment parts & repairs
403	- Emergency Siren Inspections	\$ 7,000	\$ 7,000	\$ 7,250	Emergency siren inspections
404	- V-Plow for Truck	\$ 7,500	\$ 7,500	\$ -	Moved to Equipment CIP
405	- Repairs to 930 Wheel Loader Unit 326-11	\$ -	\$ -	\$ 20,000	Wheel Loader Body Repairs
406	- Street Light Repairs	\$ 44,000	\$ 44,000	\$ 44,000	Net of insurance reimbursements
407	Street Banners	\$ -	\$ 10,000	\$ 12,000	Banners for CSAH 8
408	Building Repairs & Maintenance	\$ 5,000	\$ 5,000	\$ 7,000	Garage door maint, security system supplies, plumbing repairs...
409	- Septic System Pumping	\$ 4,500	\$ 4,500	\$ 5,000	Septic System Pumping (1/3)
410	- HVAC Maintenance & Repairs	\$ 3,000	\$ 3,500	\$ 6,000	Repairs to mechanical units (larger system)
411	- Security System Annual Support	\$ -	\$ 500	\$ 1,375	Camera, Card & Fob Software upgrades (1/3)
412	- Pest Control	\$ -	\$ -	\$ 700	\$175/month (1/3)
413	Street Materials	\$ 75,000	\$ 100,000	\$ 125,000	Patching asphalt & other materials
414	- Concrete Work	\$ 60,000	\$ 75,000	\$ 85,000	Sidewalks, curbs...
415	- Gravel Contract	\$ 80,000	\$ 80,000	\$ 80,000	Annual gravel bids
416	- Dust Control for Gravel Roads	\$ 114,505	\$ 120,000	\$ 120,000	Dust control gravel roads
417	Sealcoating - Pedestrian Trails	\$ 20,550	\$ 25,000	\$ 30,000	Previously accounted for in Fund 404
418	Crack Filling	\$ 20,000	\$ 20,000	\$ 20,000	Previously accounted for in Fund 404
419	Traffic Striping	\$ 20,000	\$ 20,000	\$ 20,000	Previously accounted for in Fund 404
420	Sand & Salt	\$ 90,000	\$ 90,000	\$ 90,000	Sand & salt
421	Street Signs	\$ 8,000	\$ 8,000	\$ 10,000	Upgrade signs to regulatory standards
422	Landscaping Supplies	\$ 28,000	\$ 28,000	\$ 28,000	CSAH 8 Irrigation & landscaping
423	- 170th Roundabout & Existing Entry Monument	\$ -	\$ -	\$ 20,000	Landscape Improvements
424	Small Tools & Equipment	\$ 10,000	\$ 12,000	\$ 14,000	Split with water & sewer
425	Random Personnel Testing	\$ 500	\$ 500	\$ 540	Amended Personnel Policy
426	Uniform Services	\$ 14,000	\$ 14,000	\$ 14,000	Split with water & sewer
427	Building Cleaning Services (Contractual)	\$ 2,100	\$ 3,600	\$ 4,200	\$350/month (1/3)
428	- Window & Exterior Washing	\$ -	\$ -	\$ 800	Additional services above cleaning contract (1/3)
429	Computer Technical Support - Metro Inet	\$ 4,910	\$ 4,750	\$ 7,234	8 of 43 computers (1/3) + Wi-Fi Access Points
430	Telephone System Support - City of Roseville	\$ 469	\$ 465	\$ 527	21% of annual cost (1/3)
431	Safety Training	\$ 1,600	\$ 1,666	\$ 1,795	Split with water & sewer
432	Cellular Phone Charges	\$ 6,600	\$ 6,900	\$ 7,800	\$650/month (T-Mobile) includes accessories
433	Business Internet - Comcast	\$ 2,040	\$ 2,200	\$ 3,000	Upgrade to 100 mb speed (1/3)
434	Travel & Training	\$ 2,000	\$ 2,000	\$ 2,000	Employee training & licenses
435	Property Insurance	\$ 5,810	\$ 6,200	\$ 6,913	Assumes no year-end dividends
436	Property Insurance	\$ -	\$ 38,500	\$ 38,500	New PW Facility & Salt Storage Bldg
437	Automobile Insurance	\$ 7,870	\$ 8,450	\$ 9,295	Assumes no year-end dividends
438	Electric Utilities - Public Works Facility	\$ 4,770	\$ 10,751	\$ 16,560	Rate Filing: 15% (+ increase for new facility)
439	Electric Utilities - CSAH 8 Irrigation	\$ 220	\$ 247	\$ 284	Most from Stormwater Reuse
440	Gas Utilities - Public Works Facility	\$ 3,455	\$ 11,400	\$ 18,630	Rate Filing: 49% increase (+ increase for new facility)
441	Refuse Disposal & Recycling Service	\$ 6,225	\$ 7,200	\$ 7,800	Licensed refuse hauler
442	PW Facility Weed Control	\$ 300	\$ 600	\$ 1,000	Annual service bids (+ increase for new facility)
443	CSAH 8 & Trails Weed Control	\$ 3,000	\$ 3,000	\$ 3,300	Annual service bids
444	Hwy 61/170th Roundabout Weed Control	\$ 500	\$ 500	\$ 550	Annual service bids
445	Rentals - Chipper for Tree Trimming	\$ 5,000	\$ 10,000	\$ 15,000	Chipper rental
446	Rentals - Paver	\$ -	\$ 10,000	\$ 10,000	Paver Rental
447	Rentals - Copier	\$ 495	\$ 900	\$ 1,020	\$85/month
448	Copier Overage Charges	\$ 200	\$ 200	\$ 600	Copies over the base rate
449	Tax Exempt License Renewals	\$ -	\$ 575	\$ -	Every two years
450	Dues	\$ 500	\$ 500	\$ 500	Professional memberships
451	Alarm System Maintenance Agreement	\$ -	\$ -	\$ 1,000	Annual testing and monitoring (1/3)
452	- Alarm System Monitoring	\$ -	\$ -	\$ 300	Nardini Alarm System Annual Monitoring (1/3)
453	Office Furniture & Equipment	\$ 2,500	\$ 2,500	\$ 2,500	Non-electronic equipment
454	<b>Streets and Roadways</b>	<b>\$ 1,729,784</b>	<b>\$ 1,963,856</b>	<b>\$ 2,278,842</b>	
455	Property Insurance	\$ 8,636	\$ 9,068	\$ 10,111	Assumes no year-end dividends
456	Street Lighting	\$ 147,100	\$ 155,312	\$ 178,609	Rate Filing: 15% increase
457	Stop Lights	\$ 3,210	\$ 4,069	\$ 6,624	Rate Filing: 15% increase + two new
458	Civil Defense Sirens	\$ 260	\$ 274	\$ 315	Rate Filing: 15% increase
459	<b>Street Lighting</b>	<b>\$ 159,206</b>	<b>\$ 168,723</b>	<b>\$ 195,659</b>	
460	Materials Recycling	\$ 10,000	\$ 10,000	\$ 10,000	Net of clean up event receipts
461	Clean Up Event Supplies	\$ 500	\$ 500	\$ 500	Receipt forms, pens, ...
462	Clean Up Event Receipts	\$ (9,000)	\$ (9,000)	\$ (8,000)	Offset clean-up event expenses
463	Water Bottles & Pens with Recycling Logo	\$ 2,750	\$ 2,750	\$ 2,750	As per grant agreement
464	Climb Theatre Performances	\$ 4,150	\$ 4,150	\$ 4,150	As per grant agreement
465	<b>Recycling</b>	<b>\$ 8,400</b>	<b>\$ 8,400</b>	<b>\$ 9,400</b>	
466	<b>Total Public Works Expenses</b>	<b>\$ 1,897,390</b>	<b>\$ 2,140,979</b>	<b>\$ 2,483,901</b>	
467	Park Maintenance				
468	Parks Lead Worker Differential	\$ -	\$ 2,106	\$ 5,625	Pay Grade 6 Step 5
469	Overtime Differential	\$ -	\$ 317	\$ 843	208 hours (10%) @ overtime rate
470	Park Maintenance Worker	\$ 67,627	\$ 70,670	\$ 73,851	Pay Grade 5 Maximum
471	Overtime	\$ 10,144	\$ 10,602	\$ 11,080	208 hours (10%) @ overtime rate
472	Park Maintenance Worker	\$ 67,627	\$ 70,670	\$ 64,691	Pay Grade 5 Step 3
473	Overtime	\$ 10,144	\$ 10,602	\$ 9,704	208 hours (10%) @ overtime rate
474	Seasonal Part-Time Wages	\$ 83,200	\$ 88,400	\$ 124,800	6,240 hours @ \$20.00

CITY OF HUGO  
2023 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2021 BUDGETED	2022 BUDGETED	2023 BUDGETED	NOTES TO LINE ITEMS
475	Pera	\$ 11,666	\$ 12,373	\$ 12,434	7.5% of regular salary & overtime
476	Fica	\$ 14,802	\$ 15,709	\$ 18,017	6.20% of salary & overtime
477	Medicare	\$ 3,462	\$ 3,674	\$ 4,214	1.45% of salary & overtime
478	Health Insurance	\$ 20,778	\$ 21,042	\$ 20,989	HealthPartners High-Deductible Plan
479	Health Insurance	\$ 18,975	\$ 19,230	\$ 5,079	HealthPartners High-Deductible Plan
480	Contribution to Employee HSAs	\$ 800	\$ 1,600	\$ -	Offset Higher Deductible
481	Dental Insurance	\$ 2,819	\$ 2,819	\$ 2,375	Delta Dental
482	Unemployment	\$ 6,500	\$ 6,500	\$ 6,500	City pays 100% of chargeable claims
483	Worker's Compensation	\$ 14,420	\$ 19,459	\$ 25,660	\$290,594/100*8.83
484	Motor Fuels	\$ 10,000	\$ 11,500	\$ 18,975	Cyclical commodity
485	Repair & Maintenance	\$ 27,000	\$ 29,000	\$ 32,000	Equipment parts & repairs
486	Hanifi Shelter:				
487	- Restroom & Cleaning Supplies	\$ -	\$ -	\$ 2,000	Restroom, cleaning & building supplies
488	- Building Repair & Maintenance	\$ 2,500	\$ 2,500	\$ 3,100	Building repairs, maintenance & security system supplies
489	- Access Control System	\$ -	\$ -	\$ 21,550	Access Control System Installation
490	- Security System Annual Support	\$ -	\$ -	\$ 700	Card & Fob Software upgrades
491	- Contract Cleaning	\$ 1,320	\$ 1,500	\$ 1,800	\$150/month
492	- Window & Exterior Washing	\$ -	\$ -	\$ 1,000	Additional services above cleaning contract
493	Lions Park Pavilion:				
494	- Restroom & Cleaning Supplies	\$ -	\$ 3,600	\$ 4,000	Restroom, cleaning & building supplies
495	- Pavilion Operating Supplies	\$ -	\$ -	\$ 5,000	Building operating supplies
496	- Pavilion Bldg Repair & Maintenance	\$ -	\$ 2,500	\$ 7,000	Building repairs, maintenance & security system supplies
497	- HVAC Maintenance & Repairs	\$ -	\$ 1,500	\$ 5,000	Contracted mechanical services
498	- Pest Control	\$ -	\$ 600	\$ 1,500	\$125/month
499	- Holiday Lighting	\$ -	\$ -	\$ 5,000	Holiday Lighting Installation
500	- Facility Wi-Fi	\$ -	\$ -	\$ 1,950	Wi-Fi Access Points & Switch
501	- Security System Annual Support	\$ -	\$ 1,500	\$ 2,225	Camera, Card & Fob Software upgrades
502	- Refuse Disposal & Recycling Service	\$ -	\$ 800	\$ 9,000	\$750/month
503	- Contract Cleaning	\$ -	\$ 5,200	\$ 19,800	\$675/month base plus additional events
504	- Window & Exterior Washing	\$ -	\$ -	\$ 1,200	Additional services above cleaning contract
505	Landscaping Supplies	\$ 9,000	\$ 9,500	\$ 13,200	Shrubs, wood chips, ...
506	- Lions Park Pavilion Planters	\$ -	\$ -	\$ 5,000	Lions Park Pavilion planter boxes
507	Small Tools & Equipment	\$ 3,000	\$ 3,000	\$ 6,000	Weed whips, shears etc...
508	- Trak Mats for Bobcat	\$ -	\$ 4,000	\$ 4,000	Bobcat trak mats
509	Random Personnel Testing	\$ 100	\$ 100	\$ 120	Amended Personnel Policy
510	Cellular Phone Charges	\$ 3,000	\$ 3,000	\$ 3,300	(T-Mobile) includes accessories
511	- Data Plan for Cradle Point at Hanifi	\$ -	\$ -	\$ 1,860	Allows for keycard access at Hanifi
512	Travel & Training	\$ 1,780	\$ 1,780	\$ 1,980	Shade tree courses for 8 employees
513	Property Insurance	\$ 43,145	\$ 46,165	\$ 51,475	Hanifi shelter rated separately
514	- Lions Park Pavilion	\$ -	\$ 35,267	\$ 35,267	Property Insurance
515	- Lions Park Play Equipment	\$ -	\$ 5,162	\$ 5,162	Property Insurance
516	Automobile Insurance	\$ 1,525	\$ 1,555	\$ 1,711	Segregated from PW fleet
517	Electric Utilities	\$ 1,665	\$ 1,750	\$ 2,015	Rate Filing: 15% increase
518	Electric Utilities - Hanifi Park Shelter	\$ 2,300	\$ 2,570	\$ 3,450	Rate Filing: 15% increase
519	Gas Utilities - Hanifi Park Shelter	\$ 1,600	\$ 1,875	\$ 4,347	Rate Filing: 49% increase
520	Electric Utilities - Lions Park	\$ -	\$ 6,258	\$ 14,794	Lions Park Electric
521	Gas Utilities - Lions Park	\$ -	\$ 2,504	\$ 11,622	Lions Park Gas
522	Weed Control - Hanifi Fields	\$ 6,000	\$ 6,200	\$ 8,605	Broadleaf weed & grub control at Hanifi Fields
523	Weed Control - Lions Park	\$ -	\$ 3,000	\$ 5,500	Broadleaf weed & grub control at Lions Park
524	Weed Control - All Other City Parks	\$ 12,000	\$ 15,000	\$ 15,000	Broadleaf weed control at all other parks
525	Toilet Rental	\$ 16,000	\$ 16,000	\$ 17,500	Rentals
526	Equipment Rentals	\$ 1,500	\$ 1,500	\$ 2,000	Sod cutters, mulch blower...
527	Tax Exempt License Renewals	\$ -	\$ 150	\$ -	Every two years
528	Alarm System Maintenance Agreement	\$ -	\$ -	\$ 2,500	Annual testing and monitoring
529	- Alarm System Monitoring	\$ -	\$ -	\$ 450	Nardini Alarm System IP Monitoring
530	Subtotal Park Maintenance	\$ 476,399	\$ 582,309	\$ 745,520	
531	Park Planning & Programming				
532	Full-time Salaries - SD	\$ 67,627	\$ 85,559	\$ 93,467	Pay Grade 7 Maximum
533	Pera	\$ 5,072	\$ 6,417	\$ 7,010	7.5% of regular salary
534	Fica	\$ 4,193	\$ 5,305	\$ 5,795	6.20% of wages
535	Medicare	\$ 981	\$ 1,241	\$ 1,355	1.45% of wages
536	Health Insurance	\$ 12,396	\$ 12,637	\$ 12,711	HealthPartners High-Deductible Plan
537	Contribution to Employee HSAs	\$ 400	\$ 800	\$ -	Offset Higher Deductible
538	Dental Insurance	\$ 1,033	\$ 1,033	\$ 1,230	Delta Dental
539	Worker's Compensation	\$ 527	\$ 634	\$ 795	\$93,467/100*.85
540	Office Supplies	\$ 800	\$ 800	\$ 1,600	Calculators, pens, paper, computers
541	- Electronic Equipment - COVID 19	\$ 1,000	\$ -	\$ -	Home office setup due to COVID-19
542	- Netmotion Services	\$ 500	\$ 500	\$ 500	Remote Connection
543	- Mentimeter Subscription - COVID 19	\$ 120	\$ 150	\$ 200	Facilitate virtual meetings
544	Recreation Program Supplies & Expenses:	\$ 6,000	\$ 6,000	\$ 6,000	Offset by sponsorships & registration fees
545	Travel & Training	\$ 1,500	\$ 1,500	\$ 1,500	Mileage, seminars...
546	Room Scheduling Software Annual Support	\$ -	\$ -	\$ 3,000	Civic Rec Annual Support (1/2)
547	Dues & Subscriptions	\$ 350	\$ 350	\$ 500	Professional memberships
548	Room Scheduling Software:				
549	- Civic Rec Rental Software	\$ -	\$ 3,500	\$ 5,000	Room rental scheduling software (1/2)
550	- GIS Integration	\$ -	\$ -	\$ 2,000	GIS Integration into Civic Rec Software (1/2)
551	Office Furniture & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	Non-electronic equipment
552	Subtotal Park Planning & Programming	\$ 104,499	\$ 128,426	\$ 144,663	
553	<b>Total Parks and Recreation Expenses</b>	<b>\$ 580,898</b>	<b>\$ 710,735</b>	<b>\$ 890,183</b>	

CITY OF HUGO  
2023 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2021 BUDGETED	2022 BUDGETED	2023 BUDGETED	NOTES TO LINE ITEMS
554	Community Development Assist - Vacant	\$ 61,905	\$ 67,602	\$ 56,689	Pay Grade 5 Minimum
555	Internships	\$ 33,280	\$ 16,900	\$ 20,800	1,040 hours @ \$20.00/hr.
556	Pera	\$ 4,643	\$ 5,071	\$ 4,252	7.5% of regular salary
557	Fica	\$ 5,901	\$ 5,239	\$ 4,804	6.20% of wages
558	Medicare	\$ 1,380	\$ 1,226	\$ 1,124	1.45% of wages
559	Worker's Compensation	\$ 742	\$ 626	\$ 659	\$77,489/100*.85
560	Health Insurance	\$ 4,974	\$ 5,111	\$ 21,425	HealthPartners High-Deductible Plan
561	Contribution to Employee HSAs	\$ 200	\$ 400	\$ -	Offset Higher Deductible
562	Dental Insurance	\$ 535	\$ 535	\$ 1,760	Delta Dental
563	Office Supplies	\$ 500	\$ 500	\$ 3,000	Paper & cartridges for plotter, computers
564	- Electronic Equipment - COVID 19	\$ 1,000	\$ -	\$ -	Home office setup due to COVID-19
565	- Netmotion Services	\$ 500	\$ 500	\$ 500	Remote Connection
566	Travel & Training	\$ 1,000	\$ 1,000	\$ 1,000	Annual constant
567	Promotional Marketing	\$ 5,000	\$ 5,000	\$ 5,000	Promotional marketing
568	Notary Public Fee	\$ -	\$ 150	\$ 175	Every two years
569	Software Maintenance Contracts	\$ 725	\$ 750	\$ 775	ArcGis Desktop Software upgrades
570	Dues & Subscriptions	\$ 600	\$ 600	\$ 600	Professional memberships
571	Office Furniture & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	Non-electronic equipment
572	<b>Total Community Development Expenses</b>	<b>\$ 124,885</b>	<b>\$ 113,210</b>	<b>\$ 124,563</b>	
573	Remit State Fire Aid	\$ 95,375	\$ 100,186	\$ 114,661	Offset by State Fire Aid
574	<b>Firemen's Relief</b>	<b>\$ 95,375</b>	<b>\$ 100,186</b>	<b>\$ 114,661</b>	
575	League of MN Cities	\$ 15,763	\$ 16,394	\$ 18,833	Population based dues
576	Metro Cities	\$ 5,699	\$ 5,739	\$ 5,911	Imposed by Metro Cities Board
577	Sam's Club	\$ 85	\$ 125	\$ 180	Corporate account
578	Sensible Land Use Coalition	\$ 250	\$ 250	\$ 250	Allows for reduced session fees
579	Hugo Business Association	\$ 150	\$ 150	\$ 150	EDA membership
580	White Bear Chamber	\$ 550	\$ 580	\$ 610	Washington County wide association
581	<b>Dues &amp; Memberships</b>	<b>\$ 22,497</b>	<b>\$ 23,238</b>	<b>\$ 25,934</b>	
582	NW Youth & Family Services	\$ 6,400	\$ 15,000	\$ 16,275	Youth Diversion Program
583	Forest Lake Youth	\$ 6,400	\$ 15,000	\$ 16,275	Youth Diversion Program
584	Historical Society	\$ 3,000	\$ 3,000	\$ 3,000	Historical Society
585	- Historical Society Intern	\$ 1,800	\$ 1,800	\$ 2,000	100 hours @ \$20.00
586	- Fica	\$ 112	\$ 112	\$ 124	6.20% of wages
587	- Medicare	\$ 26	\$ 26	\$ 29	1.45% of wages
588	- Workers Comp	\$ 14	\$ 14	\$ 17	\$2,000/100*.85
589	YMCA Board Membership	\$ 1,500	\$ 1,500	\$ 1,500	On-going contribution
590	Kidz'N Biz Fest	\$ 750	\$ 750	\$ 750	On-going contribution
591	<b>Contributions</b>	<b>\$ 20,002</b>	<b>\$ 37,202</b>	<b>\$ 39,970</b>	
592	Newsletter Postage	\$ 2,200	\$ 2,500	\$ 2,800	2 newsletters per year
593	Newsletter Printing	\$ 3,500	\$ 8,586	\$ 9,015	2 newsletters per year
594	Miscellaneous	\$ 4,200	\$ 4,200	\$ 4,200	Something always comes up
595	Group Disability Insurance	\$ 12,000	\$ 13,500	\$ 16,075	Short and long term coverage
596	Truth in Taxation Costs	\$ 1,600	\$ 1,690	\$ 3,500	Charged by Washington County (new requirements in 2023)
597	Assessment Collection Fees	\$ 500	\$ 550	\$ 1,000	Charged by Washington County (1/3)
598	<b>Miscellaneous Unallocated</b>	<b>\$ 24,000</b>	<b>\$ 31,026</b>	<b>\$ 36,590</b>	
599	<b>Total Unallocated Expenses</b>	<b>\$ 161,874</b>	<b>\$ 191,652</b>	<b>\$ 217,155</b>	
600	<b>General Fund Expenses (Subtotal)</b>	<b>\$ 6,585,847</b>	<b>\$ 7,347,183</b>	<b>\$ 8,685,899</b>	
601	Transfer to Reserves	\$ 200,000	\$ 200,000	\$ 200,000	Flat Tax Rate Stabilization
602	Transfers Out	\$ -	\$ -	\$ -	Transfers Out
603	<b>Other Financing Uses</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	
604	<b>General Fund Expenses (Total)</b>	<b>\$ 6,785,847</b>	<b>\$ 7,547,183</b>	<b>\$ 8,885,899</b>	

City of Hugo Tax Rates

	Pay 2021 Final	Pay 2022 Final	Dollar Change	Percent Change	Pay 2023 Proposed	Dollar Change	Percent Change
<b>Special Levies</b>							
Debt Service Levy - 2011 Imps & 2020 CIP	\$ 490,397	\$ 450,744	\$ (39,653)	-8.09%	\$ 454,794	\$ 4,050	0.90%
Tax Abatement Levy - Lions Park Abate Bonds	\$ -	\$ 538,721	\$ 538,721	100.00%	\$ 537,380	\$ (1,341)	-0.25%
	\$ 490,397	\$ 989,465	\$ 499,068	101.77%	\$ 992,174	\$ 2,709	0.27%
<b>Subject to Levy Limits</b>							
General Fund Levy	\$ 6,080,491	\$ 6,808,478	\$ 727,987	11.97%	\$ 8,138,754	\$ 1,330,276	19.54%
Stormwater Utility Levy	\$ 278,788	\$ 278,788	\$ -	0.00%	\$ 278,788	\$ -	0.00%
Firefighter's Relief Levy	\$ 17,250	\$ 21,444	\$ 4,194	24.31%	\$ 27,158	\$ 5,714	26.65%
Equipment Purchasing Levy	\$ 240,000	\$ 240,000	\$ -	0.00%	\$ 300,000	\$ 60,000	25.00%
Park Improvement Levy	\$ 92,000	\$ 92,000	\$ -	0.00%	\$ 92,000	\$ -	0.00%
Future PW Facility Bonds	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Future Lions Park Abatement Bonds	\$ 557,581	\$ -	\$ (557,581)	-100.00%	\$ -	\$ -	0.00%
Capital Improvement Levy	\$ 1,160,000	\$ 1,160,000	\$ -	0.00%	\$ 1,160,000	\$ -	0.00%
	\$ 8,426,110	\$ 8,600,710	\$ 174,600	2.07%	\$ 9,996,700	\$ 1,395,990	16.23%
<b>Certified Property Tax Levy</b>	\$ 8,916,507	\$ 9,590,175	\$ 673,668	7.56%	\$ 10,988,874	\$ 1,398,699	14.58%
Less: Fiscal Disparities	\$ (852,056)	\$ (924,336)	\$ (72,280)	8.48%	\$ (923,170)	\$ 1,166	-0.13%
<b>Local Portion of Levy</b>	\$ 8,064,451	\$ 8,665,839	\$ 601,388	7.46%	\$ 10,065,704	\$ 1,399,865	16.15%
Tax Rate Calculations:							
Local Portion of General Expense	\$ 7,620,916	\$ 7,771,742			\$ 9,156,882		
Divided by Tax Capacity	\$ 20,503,453	\$ 21,954,837		7.08%	\$ 27,708,395		26.21%
Urban Tax Capacity for General Expense	37.169%	35.399%			33.047%		
Less 10% for Rural	-3.717%	-3.540%			-3.305%		
Local Portion of Debt Service Levy	\$ 443,535	\$ 894,097			\$ 908,822		
Divided by Total Tax Capacity	\$ 20,875,304	\$ 22,329,989		6.97%	\$ 28,165,280		26.13%
Tax Capacity for Debt Service	2.125%	4.004%			3.227%		
<b>Total Urban Tax Rate</b>	<b>39.294%</b>	<b>39.403%</b>		<b>0.28%</b>	<b>36.274%</b>		<b>-7.94%</b>
<b>Total Rural Tax Rate</b>	<b>35.577%</b>	<b>35.863%</b>		<b>0.80%</b>	<b>32.969%</b>		<b>-8.07%</b>
<b>From County Assessment Report</b>							
Median Est Market Value Single-Family		\$ 372,100			\$ 450,200		20.99%
Median Est Market Value Townhome/Condo		\$ 212,000			\$ 254,800		20.19%
<b>From County Tax Department</b>							
Median Taxable Value Prior to Exclusion	Combined	\$ 315,600			\$ 379,300		20.18%
<b>Market Value Exclusion</b>		\$ (8,836)			\$ (3,103)		
Median Taxable Value After Exclusion		\$ 306,764			\$ 376,197		22.63%
Tax Capacity		\$ 3,068			\$ 3,762		
<b>Net Tax</b>		\$ 1,209			\$ 1,365		12.90%
Dollar Change					\$ 156		