

**2024 BUDGET DOCUMENT**  
**CITY OF HUGO, MINNESOTA**

**Final**



**Adopted**  
**December 4, 2023**

# 2024 Budget

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CITY OF HUGO  
2024 GENERAL FUND REVENUE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2022 BUDGETED	2023 BUDGETED	2024 BUDGETED	NOTES TO LINE ITEMS
1	Current Ad Valorem	\$ 6,152,252	\$ 7,455,021	\$ 8,321,140	General tax levy reduced by fiscal disparities
2	Fiscal Disparities	\$ 656,226	\$ 683,733	\$ 646,041	Certified by Washington County
3	Delinquent Taxes	\$ -	\$ -	\$ -	Offset by reduction in current ad valorem
4	<b>Property Taxes</b>	<b>\$ 6,808,478</b>	<b>\$ 8,138,754</b>	<b>\$ 8,967,181</b>	
5	Mobile Home Tax	\$ 4,507	\$ 4,794	\$ 5,256	4-year average
6	Payments in Lieu of Taxes	\$ 3,804	\$ 3,729	\$ 3,724	Mueller Manor 4-year average
7	Excess TIF Distribution	\$ -	\$ -	\$ -	Downtown TIF District decertification
8	<b>Non Levy Related Taxes</b>	<b>\$ 8,311</b>	<b>\$ 8,523</b>	<b>\$ 8,980</b>	
9	Cable TV Franchise Fee	\$ 163,973	\$ 164,301	\$ 164,630	5% gross revenue fee
10	Nextera Wireless Franchise Fee	\$ 500	\$ 460	\$ 460	5% gross revenue fee (\$115/quarter)
11	<b>Franchise Taxes</b>	<b>\$ 164,473</b>	<b>\$ 164,761</b>	<b>\$ 165,090</b>	
12	Penalties & Interest	\$ 1,971	\$ 1,971	\$ 2,705	Late tax & assessment payments
13	<b>Penalties &amp; Interest</b>	<b>\$ 1,971</b>	<b>\$ 1,971</b>	<b>\$ 2,705</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	\$ 1,400	7 @ \$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	\$ 14,635	
24	Utility Installers	\$ 750	\$ 750	\$ 750	10 @ \$75
25	Mining Permits	\$ 275	\$ -	\$ 275	1 @ \$275 (2-year license)
26	Waste Haulers	\$ 1,155	\$ 1,155	\$ 990	6 @ \$165
27	Hazardous Waste Collection Fees	\$ 600	\$ -	\$ -	2 @ \$300 (Wash Co Holding Own Events)
28	Auto Dismantling	\$ 200	\$ -	\$ 200	1 @ \$200 (2-year license)
29	Peddlers Permits	\$ 475	\$ 475	\$ 475	19 @ \$25
30	Tobacco Licenses	\$ 600	\$ 600	\$ 500	5 @ \$100
31	Gaming Licenses	\$ -	\$ -	\$ -	These fees were dropped from fee schedule
32	<b>Business Licenses</b>	<b>\$ 18,890</b>	<b>\$ 17,815</b>	<b>\$ 17,825</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	\$ 375	\$ 375	\$ 375	5 @ \$75
45	Special Event Sign Permits	\$ 60	\$ 60	\$ 60	3 @ \$20
46	Burning Permits	\$ 375	\$ 375	\$ 375	15 @ \$25 (includes commercial)
47	<b>Non Business Permits</b>	<b>\$ 87,343</b>	<b>\$ 87,343</b>	<b>\$ 87,343</b>	
48	Market Value Credit - Agricultural	\$ -	\$ -	\$ -	Reduces Current Ad Valorem Revenue
49	Fire Insurance Aid	\$ 82,792	\$ 95,406	\$ 111,336	Pass-thru to Fire Relief Assn
50	Fire Insurance Aid - Supplemental	\$ 17,394	\$ 19,255	\$ 20,246	Pass-thru to Fire Relief Assn
51	Supplemental Benefit Reimbursement	\$ -	\$ -	\$ -	Pass-thru to Fire Relief Assn
52	Fire Training Reimbursement	\$ 5,000	\$ 5,000	\$ 5,000	State fire training reimbursement
53	Presidential Nominating Primary Reimburse	\$ -	\$ -	\$ -	Next nominating primary in 2024
54	State Aid for Street Maintenance	\$ 176,373	\$ 186,373	\$ 196,373	Closer to pre-pandemic levels
55	Pera Rate Increase Aid	\$ -	\$ -	\$ -	This aid program was not renewed
56	<b>State Grants &amp; Aids</b>	<b>\$ 281,559</b>	<b>\$ 306,034</b>	<b>\$ 332,955</b>	
57	165th Street Study Grant	\$ -	\$ -	\$ -	Funds were spent in 2019
58	Recycling Grant	\$ 31,840	\$ 31,878	\$ 32,120	County grant agreement
59	<b>County Grants &amp; Aids</b>	<b>\$ 31,840</b>	<b>\$ 31,878</b>	<b>\$ 32,120</b>	
60	Met Council Grants	\$ -	\$ -	\$ -	Nothing planned
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	\$ 34,131	\$ 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	\$ -	\$ -	Tall grass and weed mowing
71	CPR Training Fees	\$ -	\$ -	\$ -	Training of senior housing employees
72	Publication Sales	\$ 100	\$ 50	\$ 25	Most documents are on-line
73	Returned Check Fees	\$ 30	\$ 30	\$ 30	1 @ \$30
74	Assessment Searches	\$ 150	\$ 90	\$ 60	2 @ \$30
75	Recreation Program Fees	\$ -	\$ -	\$ -	Facility use and program charges
76	<b>Charges For Services</b>	<b>\$ 96,688</b>	<b>\$ 76,426</b>	<b>\$ 76,371</b>	
77	Court Fines	\$ 38,955	\$ 40,419	\$ 39,582	6-year average
78	Tobacco/Liquor License Violations	\$ -	\$ -	\$ -	Let's hope this is zero
79	<b>Fines and Forfeits</b>	<b>\$ 38,955</b>	<b>\$ 40,419</b>	<b>\$ 39,582</b>	
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	\$ 4,000	40 bookings @ \$100

CITY OF HUGO  
2024 GENERAL FUND REVENUE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2022 BUDGETED	2023 BUDGETED	2024 BUDGETED	NOTES TO LINE ITEMS
84	Haniff Park Shelter Rent	\$ 2,000	\$ 1,500	\$ 2,000	20 bookings @ \$100
85	Lions Park Conference Room Rent	\$ -	\$ 3,500	\$ 3,500	35 bookings @ \$100
86	Lions Park Pavilion Rent	\$ -	\$ 3,300	\$ 5,500	10 bookings @ \$550
87	Fire Department Room Rent	\$ 100	\$ 100	\$ -	0 booking @ \$100
88	Park Shelter Permits	\$ 75	\$ 75	\$ -	0 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>\$ 8,675</b>	<b>\$ 11,975</b>	<b>\$ 15,000</b>	
92	<b>General Fund Revenues Prior to Transfers</b>	<b>\$ 7,547,183</b>	<b>\$ 8,885,899</b>	<b>\$ 9,745,152</b>	
93	Transfers In	\$ -	\$ -	\$ 150,840	Public Safety Aid from Special Revenue Fund for New Deputy (2024 - 2028)
94	<b>Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,840</b>	
95	<b>General Fund Revenues (Total)</b>	<b>\$ 7,547,183</b>	<b>\$ 8,885,899</b>	<b>\$ 9,895,992</b>	

CITY OF HUGO  
2024 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2022 BUDGETED	2023 BUDGETED	2024 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	\$ 93	\$ 108	\$ 253	\$34,125/100*.71 (new rules, now full wage & March - March)
10	Travel & Training	\$ 3,500	\$ 3,500	\$ 3,500	LMC elected officials training
11	Dues	\$ 35	\$ 35	\$ 40	Minnesota Mayors Association
12	<b>Mayor and City Council</b>	<b>\$ 40,364</b>	<b>\$ 40,379</b>	<b>\$ 40,529</b>	
13	Publish legal notices	\$ 2,000	\$ 2,500	\$ 3,000	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	\$ 2,000	Required by state statutes
16	<b>Ordinances and Proceedings</b>	<b>\$ 5,500</b>	<b>\$ 6,000</b>	<b>\$ 7,000</b>	
17	City Administrator	\$ 92,377	\$ 99,490	\$ 106,548	50% of Pay Grade 14 Step 5
18	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 3,827	One pay period at 2023 salary level
19	Administrative Intern	\$ 18,720	\$ 20,800	\$ 21,840	1,040 hours @ \$21.00
20	Pera	\$ 6,929	\$ 7,462	\$ 8,278	7.5% of salary
21	Fica	\$ 5,718	\$ 6,256	\$ 6,581	6.20% of salary (up to \$84,300)
22	Medicare	\$ 1,611	\$ 1,745	\$ 1,917	1.45% of salary
23	Deferred Compensation	\$ 7,390	\$ 7,960	\$ 8,524	4% of salary (matching basis)
24	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 307	One pay period at 2023 salary level
25	Health Insurance	\$ 26,711	\$ 27,872	\$ 30,167	HealthPartners High-Deductible Plan
26	Contribution to Employee HSAs	\$ 800	\$ -	\$ -	Offset Higher Deductible
27	Dental Insurance	\$ 1,409	\$ 1,760	\$ 1,760	Delta Dental
28	Worker's Compensation	\$ 1,506	\$ 1,869	\$ 2,545	\$238,763/100*1.02 (March - March)
29	Reimbursement for Use of Personal Vehicle	\$ 9,000	\$ 9,000	\$ 9,000	\$750 per month
30	Office Supplies	\$ 7,500	\$ 9,000	\$ 11,000	Most supplies are charged here, computers
31	- Netmotion Services	\$ 500	\$ 500	\$ 500	Remote Connection
32	Duplicating Supplies	\$ 2,200	\$ 2,200	\$ 2,200	Copy paper
33	Office Machine Repairs	\$ 500	\$ 500	\$ 500	Office machine repairs
34	Computer Technical Support - Metro Inet	\$ 45,064	\$ 63,788	\$ 65,669	25 of 47 computers
35	- Network Switch Replacements	\$ 2,400	\$ 2,550	\$ 5,000	City of Roseville
36	- Facility Wi-Fi	\$ 550	\$ 550	\$ 2,700	City of Roseville
37	- Adobe Volume License	\$ 1,050	\$ 1,200	\$ 1,200	City of Roseville
38	Telephone System Support - City of Roseville	\$ 3,850	\$ 4,513	\$ 3,835	60% of annual cost
39	Telephone Service:				
40	- Allstream Analog Services (fax lines)	\$ 1,380	\$ 1,500	\$ 1,500	\$125/month (Allstream)
41	- Emergency 911 Lines	\$ 900	\$ 1,020	\$ -	Cancelled line
42	- Cellular Phone Charges	\$ 1,740	\$ 1,860	\$ 1,920	\$160/month (T-Mobile) + equip upgrades
43	- Data Plan for Cradle Point at RLC	\$ -	\$ 1,860	\$ 720	\$60/month Allows for keycard access at Rice Lake Center
44	Postage Permits	\$ 550	\$ 600	\$ 650	First class bulk mailing permits
45	Postage Meter	\$ 6,000	\$ 6,000	\$ 6,000	Replenish postage meter
46	Individual Mailings	\$ 150	\$ 150	\$ 150	Includes overnight delivery charges
47	Web Hosting Fees (GovOffice)	\$ 1,800	\$ 2,000	\$ 2,200	Annual charges
48	- Extended Storage Plan	\$ 400	\$ 450	\$ 500	Annual charges
49	- Superforms Annual Service	\$ 525	\$ 550	\$ 575	On-line fill in forms
50	Website Maintenance (new site)	\$ 2,200	\$ 5,000	\$ 10,000	Hosting, security & support
51	- Website Design	\$ 5,000	\$ 30,000	\$ 40,000	Update website
52	Business Internet - Comcast/VPN	\$ 7,200	\$ 7,800	\$ 8,400	\$700/month
53	Business Cable - Comcast	\$ 360	\$ 480	\$ 600	\$50/month
54	Travel & Training	\$ 5,000	\$ 5,000	\$ 5,000	Local & national conferences
55	Room Scheduling Software Annual Support	\$ -	\$ 3,000	\$ 3,500	Civic Rec Annual Support (1/2)
56	Copy Machine Lease - DeLage	\$ 4,200	\$ -	\$ -	\$350/month - combined with Loffler
57	Copy Machine Lease & Mntc - Loffler	\$ 3,180	\$ 7,800	\$ 8,100	\$675/month
58	Overages Charges (includes color copies)	\$ 500	\$ 500	\$ 500	Copies in excess of allowed amount
59	Bus Rental - City Tour	\$ 750	\$ 1,000	\$ 1,250	Council/Commissions city tour
60	Postage Meter Rental	\$ 900	\$ 1,020	\$ 1,140	\$95/month
61	Dues and Memberships	\$ 2,500	\$ 2,850	\$ 3,000	Professional memberships
62	Room Scheduling Software:				
63	- Civic Rec Rental Software	\$ -	\$ 5,000	\$ -	Room rental scheduling software (1/2)
64	- GIS Integration	\$ -	\$ 2,000	\$ -	GIS Integration into Civic Rec Software (1/2)
65	Office Furniture & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	Non-electronic equipment
66	<b>City Administrator</b>	<b>\$ 283,020</b>	<b>\$ 358,455</b>	<b>\$ 391,603</b>	
67	Part-time Wages - Meetings	\$ 1,685	\$ 1,761	\$ 3,000	120 hours @ \$25.00
68	Fica	\$ 105	\$ 109	\$ 186	6.20% of wages
69	Medicare	\$ 25	\$ 26	\$ 44	1.45% of wages
70	Worker's Compensation	\$ 5	\$ 8	\$ 19	\$3,000/100*.62 (March - March)
71	Scala System Parts & Repairs	\$ 2,000	\$ 2,000	\$ 2,000	Electronic equipment repairs
72	Scala System Tech Service	\$ 1,000	\$ 1,000	\$ 1,000	Annual constant
73	Web Streaming	\$ 8,400	\$ 9,000	\$ 9,600	Hosted web streaming services (Granicus)
74	- Cablecast	\$ -	\$ 1,000	\$ 1,050	Tightrope Renewal
75	Travel & Training	\$ -	\$ -	\$ -	Use of TV access equipment
76	Equipment Upgrades	\$ 5,000	\$ 5,000	\$ 5,000	Upgrades for in-person & virtual meetings
77	<b>Audio/Video</b>	<b>\$ 18,220</b>	<b>\$ 19,904</b>	<b>\$ 21,899</b>	
78	Election Judges:				Presidential Election in 2024
79	- 240 hrs x \$13.75 (head judges)	\$ 2,093	\$ -	\$ 3,300	Head Judges = \$13.75/hour

CITY OF HUGO  
2024 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2022 BUDGETED	2023 BUDGETED	2024 BUDGETED	NOTES TO LINE ITEMS
80	- 220 hrs x \$13.25 (asst head judges)	\$ 2,015	\$ -	\$ 2,915	Asst Head Judges = \$13.25/hour
81	- 1,025 hrs x \$12.75 (judges)	\$ 7,500	\$ -	\$ 13,069	Judges = \$12.75/hour
82	Presidential Nominating Primary Wages	\$ -	\$ -	\$ -	Reimbursed by State of Minnesota
83	Worker's Compensation	\$ 107	\$ 124	\$ 256	\$19,284/100*1.27 (March - March)
84	Election Supplies	\$ 2,000	\$ -	\$ 4,000	Precinct boxes with supplies
85	Travel & Training	\$ 2,000	\$ -	\$ 3,000	Election judge training
86	Publish Notices & Sample Ballots	\$ 1,500	\$ -	\$ 1,500	Publish sample ballots & notices
87	Automark, Tabulator & Poll Paid Mntc Fees	\$ 6,500	\$ 7,000	\$ 10,000	Wash Co annual maintenance fee for voting equipment
88	Voting Booths	\$ -	\$ -	\$ 5,500	20 new voting booths @ \$275
89	<b>Elections</b>	<b>\$ 23,715</b>	<b>\$ 7,124</b>	<b>\$ 43,540</b>	
90	City Clerk	\$ 100,621	\$ 105,149	\$ 109,881	Pay Grade 8 Maximum
91	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 4,045	One pay period at 2023 salary level
92	Deputy Clerk- Vacant	\$ -	\$ 50,390	\$ 52,657	Pay Grade 4 Minimum
93	Pera	\$ 7,547	\$ 11,666	\$ 12,494	7.5% of salary
94	Fica	\$ 6,239	\$ 9,644	\$ 10,328	6.20% of salary & wages
95	Medicare	\$ 1,459	\$ 2,256	\$ 2,415	1.45% of salary & wages
96	Health Insurance - Clerk	\$ 12,717	\$ 12,910	\$ 14,132	HealthPartners High-Deductible Plan
97	Health Insurance - Deputy	\$ -	\$ 21,425	\$ 22,701	HealthPartners High-Deductible Plan
98	Contribution to Employee HSAs	\$ 400	\$ -	\$ -	Offset Higher Deductible
99	Dental Insurance - Clerk	\$ 535	\$ 615	\$ 615	Delta Dental
100	Dental Insurance - Deputy	\$ -	\$ 1,760	\$ 1,760	Delta Dental
101	Worker's Compensation	\$ 745	\$ 1,323	\$ 1,776	\$166,583/100*1.02 (March - March)
102	Office Supplies	\$ 250	\$ 2,000	\$ 2,800	Minute books, recording supplies, computers
103	- Netmotion Services	\$ 500	\$ 1,000	\$ 1,000	Remote Connection
104	Laserfiche:				
105	- OPG-3	\$ 5,000	\$ 12,715	\$ 12,715	Support, Training & Scanning (increase for large format plans)
106	- City of Roseville - Laserfiche License	\$ 5,526	\$ 6,715	\$ 6,715	Laserfiche license
107	Recodification:				Incorporate ordinance changes
108	- Annual Admin Support Fee	\$ 325	\$ 350	\$ 375	Municipal Code Corporation
109	- Annual Code on Internet Fee	\$ 600	\$ 650	\$ 700	Municipal Code Corporation
110	- Supplemental Pages	\$ 1,400	\$ 1,800	\$ 2,200	Municipal Code Corporation
111	Zoom Video Conferencing Fees	\$ 1,000	\$ 1,250	\$ 1,300	Virtual meeting fees
112	Travel & Training	\$ 1,500	\$ 3,000	\$ 3,000	Clerks conferences & software training
113	Notary Public Fee	\$ -	\$ -	\$ -	Notary Public Fee
114	Dues	\$ 250	\$ 500	\$ 500	Professional memberships
115	Office Furniture & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	Non-electronic equipment
116	<b>City Clerk</b>	<b>\$ 148,614</b>	<b>\$ 249,118</b>	<b>\$ 266,109</b>	
117	Finance Director	\$ 114,923	\$ 125,501	\$ 137,049	Pay Grade 11 Step 3
118	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 4,827	One pay period at 2023 salary level
119	Accounting Clerk	\$ 61,906	\$ 67,601	\$ 59,240	Pay Grade 5 Minimum
120	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 2,181	One pay period at 2023 salary level
121	Accounting Clerk/P.W. Admin Asst	\$ 24,110	\$ 26,329	\$ 28,753	Pay Grade 4 Step 2 (50%)
122	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 1,013	One pay period at 2023 salary level
123	Pera	\$ 15,071	\$ 16,457	\$ 17,480	7.5% of salary
124	Fica	\$ 12,459	\$ 13,605	\$ 14,450	6.20% of salary
125	Medicare	\$ 2,914	\$ 3,182	\$ 3,379	1.45% of salary
126	Health Insurance - Director	\$ 13,505	\$ 13,778	\$ 14,920	HealthPartners High-Deductible Plan
127	Health Insurance - Clerk	\$ 6,139	\$ 6,140	\$ 22,701	HealthPartners High-Deductible Plan
128	Health Insurance - Assistant	\$ 15,577	\$ -	\$ -	HealthPartners High-Deductible Plan (50%)
129	In Lieu of Health Insurance	\$ -	\$ 3,000	\$ 3,000	Coverage thru spouse (\$500/month cap) (50%)
130	Contribution to Employee HSAs	\$ 1,200	\$ -	\$ -	Offset Higher Deductible
131	Dental Insurance	\$ 2,273	\$ 2,460	\$ 3,605	Delta Dental
132	Worker's Compensation	\$ 1,487	\$ 1,866	\$ 2,484	\$233,063/100*1.02 (March - March)
133	Office Supplies	\$ 2,650	\$ 4,000	\$ 6,000	Payroll & accounts payable forms, computers
134	- Citrix License (County Manatron Access)	\$ 190	\$ 200	\$ 210	Access county tax database program
135	- Netmotion Services/Remote	\$ 850	\$ 925	\$ 925	Remote Connection
136	ACFR Review Fees	\$ 500	\$ 525	\$ 550	Certificate of achievement program
137	End of Year Tax Statistics	\$ 180	\$ 525	\$ 525	From Washington County (increased fees)
138	Auditing Services	\$ 8,470	\$ 9,317	\$ 10,250	Annual audit fees
139	- Single Audit Fees - COVID 19 grant funds	\$ 6,000	\$ 6,500	\$ 7,000	Federal grant in excess of \$750k
140	Accounting Services	\$ 38,450	\$ 40,372	\$ 42,390	Implement GASB pronouncements & accounting assistance
141	Flex Plan Administration	\$ 500	\$ 685	\$ 900	TASC - retain tax deductible status
142	Health Savings Account Administration	\$ 966	\$ 1,020	\$ 1,140	Health Equity
143	COBRA Administration	\$ 550	\$ 840	\$ 1,200	AT Group - COBRA administration
144	Continuing Disclosure Services	\$ 4,050	\$ 8,250	\$ 8,850	Baker Tilly
145	Cellular Phone Charges	\$ 840	\$ 960	\$ 1,200	Cellular Phone Charges + equip upgrades
146	Travel & Training	\$ 5,000	\$ 5,000	\$ 5,000	On-Line accounting & finance courses
147	Publish Financial & Budget Statements	\$ 1,575	\$ 1,950	\$ 2,100	Publish budget & financial statements
148	Notary Public Fee	\$ -	\$ 175	\$ -	Notary Public Fee
149	Maintenance Contracts	\$ 3,625	\$ 4,500	\$ 5,000	FundBalance software support & upgrades
150	Dues	\$ 400	\$ 400	\$ 400	Professional memberships
151	TIF District Maintenance Fee (County)	\$ -	\$ -	\$ -	Decertify TIF Districts
152	Office Furniture & Equipment	\$ 3,000	\$ 3,000	\$ 3,000	Non-electronic equipment
153	<b>Finance Director</b>	<b>\$ 349,360</b>	<b>\$ 369,063</b>	<b>\$ 411,722</b>	
154	Assessing Services (Washington County)	\$ 94,000	\$ 112,523	\$ 106,965	Assessing Services
155	Mobile Home Assessment Fees	\$ 1,355	\$ 1,438	\$ 1,480	Mobile Home Assessment Fees
156	<b>Assessor</b>	<b>\$ 95,355</b>	<b>\$ 113,961</b>	<b>\$ 108,445</b>	
157	Civil Legal Fees	\$ 41,625	\$ 43,875	\$ 46,125	225 hours @ \$205
158	Criminal Legal Fees	\$ 61,425	\$ 61,425	\$ 64,500	Flat fee

CITY OF HUGO  
2024 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2022 BUDGETED	2023 BUDGETED	2024 BUDGETED	NOTES TO LINE ITEMS
159	Criminal Legal Related Disbursements	\$ 4,620	\$ 4,620	\$ 4,850	Related disbursements
160	<b>Legal</b>	<b>\$ 107,670</b>	<b>\$ 109,920</b>	<b>\$ 115,475</b>	
161	Community Development Director	\$ 131,147	\$ 143,218	\$ 156,454	Pay Grade 11 Max
162	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 5,509	One pay period at 2023 salary level
163	Associate Planner	\$ 77,240	\$ 66,645	\$ 72,778	Pay Grade 6 Step 2
164	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 2,564	One pay period at 2023 salary level
165	Pera	\$ 15,630	\$ 15,740	\$ 17,798	7.5% of salary
166	Fica	\$ 12,920	\$ 13,012	\$ 14,713	6.20% of salary
167	Medicare	\$ 3,022	\$ 3,043	\$ 3,441	1.45% of salary
168	Health Insurance - CD Director	\$ 21,401	\$ 21,425	\$ 22,701	HealthPartners High-Deductible Plan
169	Health Insurance - Planner	\$ 21,401	\$ -	\$ -	HealthPartners High-Deductible Plan
170	In Lieu of Health Insurance - Planner	\$ -	\$ 6,000	\$ 6,000	Coverage thru spouse (\$500/month cap)
171	Contribution to Employee HSAs	\$ 800	\$ -	\$ -	Offset Higher Deductible
172	Dental Insurance - CD Director	\$ 1,033	\$ 1,760	\$ 1,760	Delta Dental
173	Dental Insurance - Planner	\$ 1,033	\$ 615	\$ 615	Delta Dental
174	Worker's Compensation	\$ 1,543	\$ 1,784	\$ 2,529	\$237,305/100*1.02 (March - March)
175	Office Supplies	\$ 1,000	\$ 2,800	\$ 4,500	Planning publications, supplies, computers
176	- Netmotion Services	\$ 500	\$ 1,000	\$ 1,000	Remote Connection
177	- Software Licenses	\$ 550	\$ 850	\$ 850	Project management software - SmartSheet & DropBox
178	City-Link Mapping:				
179	GIS Charges	\$ 6,000	\$ 6,000	\$ 7,000	WSB web based GIS
180	DataLink Laserfiche Hosting Services	\$ 4,000	\$ 4,000	\$ 4,500	WSB web based GIS
181	Consulting Assistance	\$ -	\$ 5,000	\$ 65,000	Apartments & Mixed Use Ordinances
182	Zoning Admin Contract:				
183	City Business	\$ 5,000	\$ 5,000	\$ 5,000	Assistance with large developments
184	Postage	\$ 1,500	\$ 1,500	\$ 1,500	Mailings to adjacent property owners
185	Travel & Training	\$ 1,000	\$ 2,000	\$ 2,000	Annual constant
186	Notary Public Fee	\$ -	\$ -	\$ -	Notary Public Fee
187	Application Tracking Software Annual Support	\$ -	\$ 3,000	\$ 3,500	Software Annual Support
188	Dues and Memberships	\$ 1,000	\$ 2,000	\$ 2,000	American Planning Association
189	Application Tracking Software	\$ -	\$ 17,000	\$ 20,000	Accept & Track Applications Electronically
190	Office Furniture & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	Non-electronic equipment
191	<b>Planning and Zoning</b>	<b>\$ 309,720</b>	<b>\$ 325,392</b>	<b>\$ 425,712</b>	
192	Breakroom Supplies (CH, Oneka Room & RLC)	\$ 4,400	\$ 6,930	\$ 7,280	Includes facility rental supplies + Rice Lake Center
193	Cleaning & Operating Supplies	\$ 3,900	\$ 6,143	\$ 6,450	Cleaning & first-aid supplies + Rice Lake Center
194	Restroom & Building Supplies	\$ 1,500	\$ 3,300	\$ 3,465	Restroom & building supplies + Rice Lake Center
195	Repairs and Maintenance	\$ 5,600	\$ 9,360	\$ 9,830	Building repairs, maintenance & security system supplies
196	- HVAC Maintenance & Repairs	\$ 4,500	\$ 6,500	\$ 6,825	Contracted mechanical services
197	- Pest Control	\$ 1,200	\$ 1,500	\$ 1,800	\$150/month
198	- Security System Annual Support	\$ 1,500	\$ 1,800	\$ 2,000	Card & Fob Software upgrades (City Hall & RLC)
199	- Holiday Lighting	\$ -	\$ 6,050	\$ 6,050	Holiday Lighting Installation
200	- Rice Lake Center Signage	\$ -	\$ -	\$ 7,500	Sign for Rice Lake Center
201	Raingarden Supplies & Repairs	\$ 6,000	\$ 6,000	\$ 6,000	Pump repairs, plantings & mulch
202	Small Tools and Equipment	\$ 750	\$ 1,125	\$ 1,225	Annual constant
203	Liability Insurance	\$ 22,475	\$ 26,700	\$ 41,200	Assumes no year-end dividends
204	Property Insurance	\$ 21,800	\$ 24,795	\$ 28,515	Assumes no year-end dividends + Rice Lake Center
205	Electric Utilities - City Hall	\$ 12,250	\$ 15,460	\$ 18,245	Rate Filing: 18% increase
206	Gas Utilities - City Hall	\$ 5,007	\$ 11,622	\$ 13,485	Rate Filing: 16% increase
207	Refuse Disposal & Recycling Service	\$ 1,200	\$ 1,620	\$ 2,040	\$170/month City Hall
208	- Rice Lake Center Refuse Disposal	\$ -	\$ 2,760	\$ 3,240	\$270/month RLC
209	Building Cleaning Services (Contractual)	\$ 7,800	\$ 8,100	\$ 8,400	\$700/month City Hall
210	- CH Window & Exterior Washing	\$ 600	\$ 1,320	\$ 1,585	Additional services above cleaning contract
211	- Rice Lake Center Cleaning Services	\$ -	\$ 3,780	\$ 4,080	\$340/month RLC
212	Weed Control	\$ 710	\$ 750	\$ 800	Annual service bids
213	Alarm System Maintenance Agreement	\$ 2,000	\$ 2,500	\$ 3,000	Annual testing and monitoring
214	- Alarm System Monitoring	\$ -	\$ 450	\$ 520	Nardini Alarm System IP Monitoring
215	Improvements:	\$ 10,000	\$ 10,000	\$ 10,000	Annual constant
216	<b>General Gov't Buildings</b>	<b>\$ 113,192</b>	<b>\$ 158,565</b>	<b>\$ 193,535</b>	
217	Senior Engineering Technician	\$ 100,621	\$ 105,149	\$ 109,881	Pay Grade 8 Maximum
218	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 4,045	One pay period at 2023 salary level
219	Overtime	\$ 15,094	\$ 15,773	\$ 16,484	208 hours (10%) @ overtime rate
220	Seasonal Part-Time Wages	\$ 18,720	\$ 21,060	\$ 21,240	606 hours x \$35.00
221	In Lieu of Health Insurance	\$ 6,000	\$ 6,000	\$ 6,000	Coverage thru spouse (\$500/month cap)
222	Pera	\$ 8,679	\$ 9,069	\$ 9,781	7.5% of salary & overtime
223	Fica	\$ 8,335	\$ 8,803	\$ 9,402	6.20% of salary & overtime
224	Medicare	\$ 1,950	\$ 2,059	\$ 2,199	1.45% of salary & overtime
225	Worker's Compensation	\$ 1,237	\$ 1,505	\$ 2,013	\$151,650/100*1.27
226	Office Supplies	\$ 550	\$ 1,400	\$ 3,000	Office at PW facility, computers
227	- Netmotion Services	\$ 500	\$ 500	\$ 500	Remote Connection
228	Motor Fuels	\$ 2,750	\$ 4,945	\$ 5,662	Cyclical commodity
229	Repairs and Maintenance	\$ 1,500	\$ 1,500	\$ 1,500	Vehicle maintenance
230	Small Tools & Equipment	\$ 2,000	\$ 3,000	\$ 3,500	Misc equipment
231	Contract Engineering Fees	\$ 50,000	\$ 50,000	\$ 50,000	Best guesstimate
232	- Highway 61 Turnback Visioning	\$ 50,000	\$ 50,000	\$ 50,000	Vision plan for access points
233	Personnel Testing	\$ 100	\$ 180	\$ 180	Random employee testing
234	Cellular Phone Charges	\$ 900	\$ 1,200	\$ 1,500	\$125/month (T-Mobile) + equip upgrades
235	Travel & Training	\$ 1,000	\$ 1,000	\$ 1,000	Professional certifications
236	Automobile Insurance	\$ 642	\$ 706	\$ 810	Segregated from PW fleet
237	Arcview Software Maintenance	\$ 525	\$ 550	\$ 585	Autocad & engineering software

CITY OF HUGO  
2024 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2022 BUDGETED	2023 BUDGETED	2024 BUDGETED	NOTES TO LINE ITEMS
238	Tax Exempt License Renewals	\$ 50	\$ -	\$ 70	Every two years
239	Office Furniture & Equipment	\$ 1,000	\$ 1,000	\$ 1,000	Non-electronic equipment
240	<b>City Engineer</b>	<b>\$ 272,153</b>	<b>\$ 285,399</b>	<b>\$ 300,352</b>	
241	<b>Total General Government Expenses</b>	<b>\$ 1,766,883</b>	<b>\$ 2,043,280</b>	<b>\$ 2,325,921</b>	
242	Law Enforcement Contract	\$ 1,240,325	\$ 1,376,302	\$ 1,603,370	7.0 Deputies, 1 Detective & 1 Sergeant
243	License Background Checks	\$ 200	\$ 200	\$ 200	Liquor and Peddlers Licenses
244	Good Neighbor Days Patrol	\$ 10,175	\$ 11,295	\$ 11,860	For Good Neighbor Days
245	<b>Law Enforcement</b>	<b>\$ 1,250,700</b>	<b>\$ 1,387,797</b>	<b>\$ 1,615,430</b>	
246	Fulltime Fire Chief	\$ -	\$ 114,925	\$ 125,499	Pay Grade 11 Step 1
247	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 4,421	One pay period at 2023 salary level
248	Pera	\$ -	\$ 20,342	\$ 22,996	17.7% of regular salary
249	Fica	\$ -	\$ 7,125	\$ -	6.20% of wages; Police and Fire PERA exempt from SS
250	Medicare	\$ -	\$ 1,666	\$ 1,884	1.45% of wages
251	Worker's Compensation	\$ -	\$ 14,240	\$ 20,188	\$129,920/100*\$14.87 (March - March)
252	Health Insurance	\$ -	\$ 31,741	\$ 13,349	HealthPartners High-Deductible Plan
253	Contribution to Employee HSAs	\$ -	\$ -	\$ -	Offset Higher Deductible
254	Dental Insurance	\$ -	\$ 1,760	\$ 1,230	Delta Dental
255	Fire Chief Salary	\$ 25,000	\$ 26,125	\$ -	Fulltime position approved
256	1st Asst Chief Salary	\$ 11,530	\$ 12,049	\$ 12,592	4.5% increase
257	2nd Asst Chief Salary	\$ 11,530	\$ 12,049	\$ 12,592	4.5% increase
258	Fire Marshal Salary	\$ 6,540	\$ 6,835	\$ 7,143	4.5% increase
259	Training Captain Salary	\$ 3,035	\$ 3,172	\$ 3,315	4.5% increase
260	Safety Captain Salary	\$ 3,035	\$ 3,172	\$ 3,315	4.5% increase
261	Administrative Captain Salary	\$ 3,035	\$ 3,172	\$ 3,315	4.5% increase
262	Chief Engineer Salary	\$ 3,035	\$ 3,172	\$ 3,315	4.5% increase
263	Training Lieutenant Salary	\$ 2,460	\$ 2,571	\$ 2,687	4.5% increase
264	Safety Lieutenant Salary	\$ 2,460	\$ 2,571	\$ 2,687	4.5% increase
265	Administrative Lieutenant Salary	\$ 2,460	\$ 2,571	\$ 2,687	4.5% increase
266	Fire Call Wages	\$ 63,820	\$ 86,500	\$ 96,720	Includes increased retention step increases
267	Administrative Wages	\$ 2,055	\$ 2,323	\$ 2,428	Admin tasks performed by non-officers
268	Basic Life Support Ambulance Pay	\$ 43,550	\$ 55,705	\$ 65,970	Switched to Fairview in 2020
269	Drill Pay	\$ 75,500	\$ 95,070	\$ 106,300	Includes increased retention step increases
270	Conference Attendance Pay	\$ 7,500	\$ 7,800	\$ 8,150	\$163/day (prorated by a quarter of a day)
271	Burning Permit Pay	\$ 375	\$ 375	\$ 375	Offset by permit revenue (15 X \$25)
272	Maintenance Wages	\$ 1,000	\$ 1,130	\$ 1,181	Pay for special services
273	Special Event Pay	\$ 12,000	\$ 14,250	\$ 14,892	Per special event policy
274	College Training Pay	\$ -	\$ 9,500	\$ 9,928	Pay for college classes attended by firefighters
275	Training Bonus Reimbursement	\$ 6,000	\$ 12,000	\$ 12,000	Contingent on passing fire classes (3 x \$4000)
276	Fica	\$ 17,727	\$ 22,451	\$ 23,039	6.20% of salaries and wages
277	Medicare	\$ 4,146	\$ 5,251	\$ 5,388	1.45% of salaries and wages
278	Worker's Compensation	\$ 41,867	\$ 49,078	\$ 59,931	16,354/100*366.46
279	Office Supplies	\$ 2,000	\$ 2,000	\$ 2,500	Office supplies, computers
280	- Netmotion Services	\$ -	\$ -	\$ 500	Remote Connection
281	Instructional & Promotional Supplies	\$ 3,500	\$ 4,500	\$ 5,000	Fire Prevention & open houses
282	Operating Supplies	\$ 30,000	\$ 30,000	\$ 35,000	Fire foam, tools, supplies, computers...
283	- 7 Pagers, Service Plans & Batteries	\$ 5,500	\$ 5,500	\$ 6,000	7 Pagers, Service Plans & Batteries
284	- CAD System	\$ -	\$ 10,000	\$ 10,000	CAD licenses & CAD equipment upgrades
285	Motor Fuels	\$ 9,750	\$ 16,480	\$ 18,870	Cyclical commodity
286	Medical Supplies	\$ 3,000	\$ 3,000	\$ 3,000	Supplies for local vehicles
287	Gear & Apparel	\$ 18,720	\$ 15,000	\$ 17,250	Uniforms, boots
288	- Shirts, Sweaters, Jackets, Caps, Badges...	\$ 4,800	\$ 4,800	\$ 4,800	HFD branded apparel
289	- Replacement Turnout Gear	\$ -	\$ 20,800	\$ 23,920	4 sets of replacement turnout gear x \$5,980
290	- New Hire Turnout Gear	\$ -	\$ 15,600	\$ 17,940	3 sets of new turnout gear for new hires x \$5,980
291	- New Hire Uniforms	\$ -	\$ 1,500	\$ 1,725	3 sets of uniforms for new hires x \$575
292	Repairs & Maintenance	\$ 30,000	\$ 31,500	\$ 36,000	Truck & equipment maintenance
293	Building Repairs & Maintenance	\$ 18,500	\$ 19,500	\$ 20,500	Building repairs, maintenance & security system supplies
294	- Security System Annual Support	\$ 1,500	\$ 1,500	\$ 2,000	Card & Fob Software upgrades
295	Firefighter Physicals & OSHA Testing	\$ 8,500	\$ 6,000	\$ 6,900	OSHA fittings & pre-employ evaluation
296	- New Hire Physicals	\$ -	\$ 3,000	\$ 3,000	Psychological & medical evaluations 3 x \$1000
297	Health and Wellness Program	\$ 1,000	\$ 1,000	\$ 1,000	Gym memberships reimbursements
298	Grant Application Assistance	\$ 500	\$ 1,000	\$ 1,000	Grant writing assistance
299	Building Cleaning Services (Contractual)	\$ 5,700	\$ 6,300	\$ 6,900	\$575/month
300	Computer Technical Support - Metro Inet	\$ 19,765	\$ 22,326	\$ 23,542	9 of 47 computers
301	- Facility Wi-Fi	\$ -	\$ -	\$ 3,400	Wi-Fi Access Points & Switch
302	Telephone System Support - City of Roseville	\$ 1,225	\$ 1,429	\$ 1,215	19% of annual cost
303	Fire Station Phone	\$ 900	\$ 1,080	\$ 1,320	Fire station main phone lines
304	Cellular Phone Charges	\$ 12,000	\$ 13,200	\$ 14,400	Verizon Wireless = \$1,200/month
305	800 Mhz Radio Fees	\$ 18,000	\$ 18,000	\$ 18,000	Washington County
306	Code Red Mass Emergency System Fees	\$ 1,135	\$ 1,250	\$ 1,375	Washington County
307	Business Internet - Comcast	\$ 2,100	\$ 2,340	\$ 2,580	\$215/month (Comcast)
308	Travel & Training	\$ 16,000	\$ 16,000	\$ 17,600	Professional development
309	- Fire Department International Conference	\$ -	\$ -	\$ 9,700	Out of State Conference Registration & Travel Expenses
310	College Training/Tuition Reimbursement	\$ 15,000	\$ 8,000	\$ 8,800	Continuing Education Courses
311	- New Hires	\$ -	\$ 8,000	\$ 8,800	Basic firefighting classes
312	Property Insurance	\$ 3,850	\$ 6,360	\$ 7,504	Assumes no year-end dividends
313	Automobile Insurance	\$ 5,265	\$ 5,792	\$ 6,661	Assumes no year-end dividends
314	Electric Utilities	\$ 8,960	\$ 11,040	\$ 13,028	Rate Filing: 18% increase
315	Vehicle Heating Cost Reimbursements	\$ 1,303	\$ 1,498	\$ 1,767	Rate Filing: 18% increase
316	Gas Utilities	\$ 6,598	\$ 15,985	\$ 18,543	Rate Filing: 16% increase



CITY OF HUGO  
2024 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2022 BUDGETED	2023 BUDGETED	2024 BUDGETED	NOTES TO LINE ITEMS
317	Refuse Disposal	\$ 2,400	\$ 3,300	\$ 3,900	Monthly service + large items
318	Weed Control	\$ 1,050	\$ 1,200	\$ 1,350	Annual service bids
319	Copier Overage Charges	\$ 350	\$ 350	\$ 350	Copies over the base rate + color copies
320	Copy Machine Lease	\$ 2,220	\$ 2,520	\$ 2,820	\$225/month
321	Dues	\$ 800	\$ 850	\$ 900	Annual constant
322	Office Furniture & Equipment	\$ 4,000	\$ 4,000	\$ 4,000	Non-electronic equipment
323	<b>Fire Department</b>	<b>\$ 615,551</b>	<b>\$ 974,191</b>	<b>\$ 1,044,877</b>	
324	Building Official	\$ 96,251	\$ 105,149	\$ 109,881	Pay Grade 8 Maximum
325	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 4,045	One pay period at 2023 salary level
326	Building Inspector	\$ 89,442	\$ 93,467	\$ 97,673	Pay Grade 7 Maximum
327	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 3,595	One pay period at 2023 salary level
328	Building Inspector	\$ 89,442	\$ 93,467	\$ 97,673	Pay Grade 7 Maximum
329	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 3,595	One pay period at 2023 salary level
330	Office Assistant	\$ 62,818	\$ 65,645	\$ 68,599	Pay Grade 4 Maximum
331	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 2,525	One pay period at 2023 salary level
332	Part-Time Plan Reviewer	\$ 20,800	\$ -	\$ -	16 hours/week x \$50.00 x 26 weeks
333	Pera	\$ 25,347	\$ 26,830	\$ 29,069	7.5% of salary
334	Fica	\$ 22,243	\$ 22,179	\$ 24,030	6.20% of salary
335	Medicare	\$ 5,202	\$ 5,187	\$ 5,620	1.45% of salary
336	Health Insurance - Official	\$ 27,830	\$ 23,458	\$ 25,537	HealthPartners High-Deductible Plan
337	Health Insurance - Inspector	\$ 31,493	\$ 32,237	\$ 34,409	HealthPartners High-Deductible Plan
338	In Lieu of Health Insurance - Inspector	\$ 6,000	\$ 6,000	\$ 6,000	Coverage thru spouse (\$500/month cap)
339	Health Insurance - Assistant	\$ 18,741	\$ 19,600	\$ 21,041	HealthPartners High-Deductible Plan
340	Contribution to Employee HSAs	\$ 2,400	\$ -	\$ -	Offset Higher Deductible
341	Dental Insurance	\$ 3,888	\$ 4,345	\$ 4,345	Delta Dental
342	Worker's Compensation	\$ 3,151	\$ 3,655	\$ 4,958	\$316,462/100*1.27 & \$71,124/100*1.02 (March - March)
343	Office Supplies	\$ 4,000	\$ 4,800	\$ 6,000	Inspection forms, files, computers...
344	- Netmotion Services	\$ 2,000	\$ 2,000	\$ 2,000	Remote Connection
345	Motor Fuels	\$ 3,680	\$ 6,005	\$ 6,876	Cyclical commodity
346	Repairs and Maintenance	\$ 2,300	\$ 2,300	\$ 2,300	Vehicle maintenance
347	Small Tools & Equipment	\$ 1,500	\$ 2,500	\$ 3,000	Misc inspection tools
348	Uniform Services	\$ 3,960	\$ 3,960	\$ 3,960	Safety supplies & inspection apparel
349	Cellular Phone & Data Charges	\$ 3,900	\$ 4,800	\$ 5,400	\$450/month (Verizon) + accessories
350	Travel & Training	\$ 2,500	\$ 2,750	\$ 3,000	Required for license certifications
351	- Mileage (part-time plan reviewer)	\$ 3,670	\$ -	\$ -	Mileage
352	Automobile Insurance	\$ 865	\$ 950	\$ 1,094	Segregated from PW fleet
353	Notary Public Fee	\$ 150	\$ -	\$ -	Notary Public Fee
354	Permit Works Annual Support	\$ 1,700	\$ 1,800	\$ 1,900	Building permits tracking module
355	Code Enforcement Annual Support	\$ 1,700	\$ 1,800	\$ 1,900	Complaint & violation tracking module
356	Scheduler Annual Support	\$ 800	\$ 900	\$ 950	Inspections schedule module
357	Copier Maintenance	\$ 600	\$ 720	\$ 840	\$70/month
358	Scanner Lease	\$ -	\$ 7,800	\$ 8,300	Large Format Scanner Lease
359	Tax Exempt License Renewals	\$ 100	\$ -	\$ 140	Every two years
360	Dues	\$ 300	\$ 325	\$ 375	Professional memberships
361	Permit/Planning/Code Enforcement Software:				
362	- Remote Inspector Module	\$ 3,300	\$ 3,500	\$ -	Allows for remote inspection input (no longer use)
363	- Scheduler Module	\$ 1,900	\$ 2,100	\$ 2,300	Updates inspections schedule remotely
364	- Permit Works Online Permitting	\$ 2,000	\$ 2,100	\$ 2,200	Online permitting software
365	Office Furniture & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	Non-electronic equipment
366	<b>Building Inspections</b>	<b>\$ 547,973</b>	<b>\$ 554,329</b>	<b>\$ 597,130</b>	
367	Animal Control Contract	\$ 9,500	\$ 10,500	\$ 15,500	Net of pound fees
368	<b>Animal Control</b>	<b>\$ 9,500</b>	<b>\$ 10,500</b>	<b>\$ 15,500</b>	
369	<b>Total Public Safety Expenses</b>	<b>\$ 2,423,724</b>	<b>\$ 2,926,817</b>	<b>\$ 3,272,937</b>	
370	Public Works Director (1/3)	\$ 43,716	\$ 47,740	\$ 52,152	Pay Grade 11 Max (1/3)
371	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 1,837	One pay period at 2023 salary level
372	Public Works Superintendent (1/3)	\$ 28,520	\$ 29,803	\$ 35,037	Pay Grade 8 Step 5 (1/3)
373	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 1,235	One pay period at 2023 salary level
374	Overtime (1/3)	\$ 4,278	\$ 4,472	\$ 5,255	208 hours (10%) @ overtime rate (1/3)
375	Lead Worker	\$ 79,503	\$ 83,080	\$ 86,819	Pay Grade 6 Maximum
376	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 3,196	One pay period at 2023 salary level
377	Overtime	\$ 11,925	\$ 12,462	\$ 13,023	208 hours (10%) @ overtime rate
378	Public Works Worker	\$ 70,670	\$ 73,851	\$ 77,174	Pay Grade 5 Maximum
379	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 2,841	One pay period at 2023 salary level
380	Overtime	\$ 10,602	\$ 11,080	\$ 11,576	208 hours (10%) @ overtime rate
381	Public Works Worker	\$ 70,670	\$ 73,851	\$ 64,691	Pay Grade 5 Step 2
382	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 2,381	One pay period at 2023 salary level
383	Overtime	\$ 10,602	\$ 11,080	\$ 9,704	208 hours (10%) @ overtime rate
384	Public Works Worker	\$ 70,670	\$ 73,851	\$ 77,174	Pay Grade 5 Maximum
385	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 2,841	One pay period at 2023 salary level
386	Overtime	\$ 10,602	\$ 11,080	\$ 11,576	208 hours (10%) @ overtime rate
387	Public Works Worker	\$ 70,670	\$ 73,851	\$ 77,174	Pay Grade 5 Maximum
388	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 2,841	One pay period at 2023 salary level
389	Overtime	\$ 10,602	\$ 11,080	\$ 11,576	208 hours (10%) @ overtime rate
390	Public Works Worker	\$ 61,906	\$ 67,601	\$ 77,174	Pay Grade 5 Maximum
391	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 2,718	One pay period at 2023 salary level
392	Overtime	\$ 9,286	\$ 10,140	\$ 11,576	208 hours (10%) @ overtime rate
393	Public Works Worker	\$ -	\$ 73,851	\$ -	Pay Grade 5 Maximum
394	Overtime	\$ -	\$ 11,080	\$ -	208 hours (10%) @ overtime rate
395	Mechanic	\$ 70,670	\$ 73,851	\$ 83,053	Pay Grade 6 Step 5

CITY OF HUGO  
2024 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2022 BUDGETED	2023 BUDGETED	2024 BUDGETED	NOTES TO LINE ITEMS
396	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 2,841	One pay period at 2023 salary level
397	Mechanic Personal Tools Differential	\$ 3,510	\$ 3,640	\$ -	\$140 pay period (factored into salary for 2024)
398	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 140	One pay period at 2023 salary level
399	Overtime	\$ 10,602	\$ 11,080	\$ 12,460	208 hours (10%) @ overtime rate
400	Pera	\$ 48,676	\$ 57,639	\$ 55,505	7.5% of salary & overtime
401	Fica	\$ 40,239	\$ 47,648	\$ 45,884	6.20% of salary & overtime
402	Medicare	\$ 9,411	\$ 11,144	\$ 10,731	1.45% of salary & overtime
403	Health Insurance - Director (1/3)	\$ 10,000	\$ 10,369	\$ 11,163	HealthPartners High-Deductible Plan
404	Health Insurance - Superintendent (1/3)	\$ 10,000	\$ -	\$ 4,711	HealthPartners High-Deductible Plan
405	Health Insurance - Lead Worker	\$ 12,717	\$ 12,910	\$ 6,000	Coverage thru spouse (\$500/month cap)
406	Health Insurance	\$ 21,002	\$ 20,949	\$ 22,083	HealthPartners High-Deductible Plan
407	Health Insurance	\$ 27,106	\$ 27,758	\$ 34,809	HealthPartners High-Deductible Plan
408	Health Insurance	\$ 31,154	\$ 31,741	\$ 34,809	HealthPartners High-Deductible Plan
409	Health Insurance	\$ 27,585	\$ 13,460	\$ 14,641	HealthPartners High-Deductible Plan
410	Health Insurance	\$ 5,665	\$ 5,748	\$ 6,170	HealthPartners High-Deductible Plan
411	In Lieu of Health Insurance	\$ 6,000	\$ 6,000	\$ 6,000	Coverage thru spouse (\$500/month cap)
412	In Lieu of Health Insurance	\$ -	\$ 6,000	\$ -	Coverage thru spouse (\$500/month cap)
413	Contribution to Employee HSAs	\$ 4,267	\$ -	\$ -	Offset Higher Deductible
414	Dental Insurance	\$ 8,680	\$ 10,172	\$ 10,292	Delta Dental
415	Worker's Compensation	\$ 60,812	\$ 82,847	\$ 100,074	\$740,065/100*12.94 (March - March)
416	Office Supplies	\$ 2,500	\$ 5,000	\$ 7,500	File folders, meeting supplies, computers...
417	- Netmotion Services	\$ 834	\$ 834	\$ 834	Remote Connection
418	Breakroom Supplies	\$ 850	\$ 950	\$ 1,300	Includes facility rentals (RLC moved to Gen Govt Bldgs)
419	Cleaning & First-Aid Supplies	\$ 2,250	\$ 2,750	\$ 3,250	Unifirst Corporation
420	Motor Fuels	\$ 82,500	\$ 135,426	\$ 153,933	Cyclical commodity
421	Repairs and Maintenance	\$ 95,000	\$ 100,000	\$ 105,000	Equipment parts & repairs
422	- Emergency Siren Inspections	\$ 7,000	\$ 7,250	\$ 20,000	Emergency siren inspections (aging sirens = increased mntc)
423	- V-Plow for Truck	\$ 7,500	\$ -	\$ -	Moved to Equipment CIP
424	- Repairs to 930 Wheel Loader Unit 326-11	\$ -	\$ 20,000	\$ -	Wheel Loader Body Repairs (completed 2023)
425	- Street Light Repairs	\$ 44,000	\$ 44,000	\$ 48,000	Net of insurance reimbursements
426	Street Banners	\$ 10,000	\$ 12,000	\$ -	Banners for CSAH 8
427	Building Repairs & Maintenance	\$ 5,000	\$ 7,000	\$ 9,000	Garage door maint, security system supplies, plumbing repairs...
428	- Septic System Pumping	\$ 4,500	\$ 5,000	\$ 6,000	Septic System Pumping (1/3)
429	- HVAC Maintenance & Repairs	\$ 3,500	\$ 6,000	\$ 11,008	Repairs to mechanical units (1/3)
430	- Generator Maintenance & Repairs	\$ -	\$ -	\$ 589	Repairs to generator (1/3)
431	- Air Compressor Maintenance & Repairs	\$ -	\$ -	\$ 833	Repairs to air compressor unit (1/3)
432	- Security System Annual Support	\$ 500	\$ 1,375	\$ 1,375	Camera, Card & Fob Software upgrades (1/3)
433	- Security System Mobile Access Subscription	\$ -	\$ -	\$ 136	Mobile Access (1/3)
434	- Pest Control	\$ -	\$ 700	\$ 740	\$185/month (1/3)
435	- Holiday Lighting	\$ -	\$ -	\$ 1,250	Holiday Lighting Installation (1/3)
436	Street Materials	\$ 100,000	\$ 125,000	\$ 150,000	Patching asphalt & other materials
437	- Concrete Work	\$ 75,000	\$ 85,000	\$ 95,000	Sidewalks, curbs...
438	- Gravel Contract	\$ 80,000	\$ 80,000	\$ 100,000	Annual gravel bids
439	- Dust Control for Gravel Roads	\$ 120,000	\$ 120,000	\$ 130,000	Dust control gravel roads
440	Sealcoating - Pedestrian Trails	\$ 25,000	\$ 30,000	\$ 35,000	Previously accounted for in Fund 404
441	Crack Filling	\$ 20,000	\$ 20,000	\$ 35,000	Previously accounted for in Fund 404
442	Traffic Striping	\$ 20,000	\$ 20,000	\$ 20,000	Previously accounted for in Fund 404
443	Sand & Salt	\$ 90,000	\$ 90,000	\$ 90,000	Sand & salt
444	Street Signs	\$ 8,000	\$ 10,000	\$ 12,000	Upgrade signs to regulatory standards
445	Landscaping Supplies	\$ 28,000	\$ 28,000	\$ 28,000	CSAH 8 Irrigation & landscaping
446	- Existing Entry Monument Irrigation	\$ -	\$ 20,000	\$ 15,000	Landscape Improvements
447	Small Tools & Equipment	\$ 12,000	\$ 14,000	\$ 16,000	Split with water & sewer
448	- Plate Compactor	\$ -	\$ -	\$ 3,000	Purchase Plate Compactor
449	- Tire Balancer	\$ -	\$ -	\$ 2,000	Purchase Tire Balancer (1/3)
450	Random Personnel Testing	\$ 500	\$ 540	\$ 765	Amended Personnel Policy
451	Uniform Services	\$ 14,000	\$ 14,000	\$ 14,000	Split with water & sewer
452	Building Cleaning Services (Contractual)	\$ 3,600	\$ 4,200	\$ 4,800	\$400/month (1/3)
453	- Window & Exterior Washing	\$ -	\$ 800	\$ 960	Additional services above cleaning contract (1/3)
454	Computer Technical Support - Metro Inet	\$ 4,750	\$ 7,234	\$ 11,565	13 of 47 computers (1/3)
455	- Facility Wi-Fi	\$ -	\$ -	\$ 2,567	Wi-Fi Access Points & Switches (1/3)
456	Telephone System Support - City of Roseville	\$ 465	\$ 527	\$ 448	21% of annual cost (1/3)
457	Safety Training	\$ 1,666	\$ 1,795	\$ 1,917	Split with water & sewer
458	Cellular Phone Charges	\$ 6,900	\$ 7,800	\$ 9,000	\$750/month (T-Mobile) includes accessories
459	Business Internet - Comcast	\$ 2,200	\$ 3,000	\$ 3,000	Upgrade to 100 mb speed (1/3)
460	Travel & Training	\$ 2,000	\$ 2,000	\$ 6,000	Employee training & licenses; street sweeping training
461	Property Insurance	\$ 6,200	\$ 6,913	\$ 7,743	Assumes no year-end dividends
462	Property Insurance	\$ 38,500	\$ 38,500	\$ 8,400	New PW Facility & Salt Storage Bldg
463	Automobile Insurance	\$ 8,450	\$ 9,295	\$ 10,689	Assumes no year-end dividends
464	Electric Utilities - Public Works Facility	\$ 10,751	\$ 16,560	\$ 19,541	Rate Filing: 18% (+ increase for new facility)
465	Electric Utilities - CSAH 8 Irrigation	\$ 247	\$ 284	\$ 335	Most from Stormwater Reuse
466	Gas Utilities - Public Works Facility	\$ 11,400	\$ 18,630	\$ 21,610	Rate Filing: 16% increase (+ increase for new facility)
467	Refuse Disposal & Recycling Service	\$ 7,200	\$ 7,800	\$ 8,400	Licensed refuse hauler
468	PW Facility Weed Control	\$ 600	\$ 1,000	\$ 1,000	Annual service bids (+ increase for new facility)
469	CSAH 8 & Trails Weed Control	\$ 3,000	\$ 3,300	\$ 3,960	Annual service bids
470	Hwy 61/170th Roundabout Weed Control	\$ 500	\$ 550	\$ 660	Annual service bids
471	Alarm System Maintenance Agreement	\$ -	\$ 1,000	\$ 1,200	Annual testing and monitoring (1/3)
472	- Alarm System Monitoring	\$ -	\$ 300	\$ 345	Nardini Alarm System Annual Monitoring (1/3)
473	Fleet Maintenance Software Annual Support	\$ -	\$ -	\$ 170	Software Annual Support (1/3)
474	Rentals - Chipper for Tree Trimming	\$ 10,000	\$ 15,000	\$ 20,000	Chipper rental
475	Rentals - Paver	\$ 10,000	\$ 10,000	\$ 10,000	Paver Rental

CITY OF HUGO  
2024 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2022 BUDGETED	2023 BUDGETED	2024 BUDGETED	NOTES TO LINE ITEMS
476	Rentals - Copier	\$ 900	\$ 1,020	\$ 1,140	\$95/month
477	Copier Overage Charges	\$ 200	\$ 600	\$ 625	Copies over the base rate
478	Tax Exempt License Renewals	\$ 575	\$ -	\$ 805	Every two years
479	Dues	\$ 500	\$ 500	\$ 750	Professional memberships
480	Fleet Maintenance Software	\$ -	\$ -	\$ 835	Electronically Track Fleet Maintenance (1/3)
481	Office Furniture & Equipment	\$ 2,500	\$ 2,500	\$ 2,500	Non-electronic equipment
482	<b>Streets and Roadways</b>	<b>\$ 1,963,856</b>	<b>\$ 2,278,842</b>	<b>\$ 2,380,415</b>	
483	Property Insurance	\$ 9,068	\$ 10,111	\$ 11,324	Assumes no year-end dividends
484	Street Lighting	\$ 155,312	\$ 178,609	\$ 210,759	Rate Filing: 18% increase
485	Stop Lights	\$ 4,069	\$ 6,624	\$ 7,817	Rate Filing: 18% increase
486	Civil Defense Sirens	\$ 274	\$ 315	\$ 372	Rate Filing: 18% increase
487	<b>Street Lighting</b>	<b>\$ 168,723</b>	<b>\$ 195,659</b>	<b>\$ 230,272</b>	
488	Materials Recycling	\$ 10,000	\$ 10,000	\$ 13,000	Net of clean up event receipts
489	Clean Up Event Supplies	\$ 500	\$ 500	\$ 500	Receipt forms, pens, ...
490	Clean Up Event Receipts	\$ (9,000)	\$ (8,000)	\$ (7,000)	Offset clean-up event expenses
491	Promotional Recycling Materials	\$ 2,750	\$ 2,750	\$ 2,750	As per grant agreement
492	Climb Theatre Performances	\$ 4,150	\$ 4,150	\$ 4,150	As per grant agreement
493	<b>Recycling</b>	<b>\$ 8,400</b>	<b>\$ 9,400</b>	<b>\$ 13,400</b>	
494	<b>Total Public Works Expenses</b>	<b>\$ 2,140,979</b>	<b>\$ 2,483,901</b>	<b>\$ 2,624,087</b>	
495	Park Maintenance				
496	Parks Lead Worker	\$ -	\$ -	\$ 86,819	Pay Grade 6 Maximum
497	Parks Lead Worker Differential	\$ 2,106	\$ 5,625	\$ -	Pay Grade 6 Maximum (factored into salary for 2024)
498	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 3,196	One pay period at 2023 salary level
499	Overtime	\$ 317	\$ 843	\$ 13,023	208 hours (10%) @ overtime rate
500	Park Maintenance Worker	\$ 70,670	\$ 73,851	\$ -	Pay Grade 5 Maximum (moved to Lead Worker)
501	Overtime	\$ 10,602	\$ 11,080	\$ -	208 hours (10%) @ overtime rate (moved to Lead Worker)
502	Park Maintenance Worker	\$ 70,670	\$ 64,691	\$ 70,643	Pay Grade 5 Step 4
503	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 2,489	One pay period at 2023 salary level
504	Overtime	\$ 10,602	\$ 9,704	\$ 10,596	208 hours (10%) @ overtime rate
505	Seasonal Part-Time Wages	\$ 88,400	\$ 124,800	\$ 182,000	7,280 hours @ \$25.00
506	Pera	\$ 12,373	\$ 12,434	\$ 14,007	7.5% of regular salary & overtime
507	Fica	\$ 15,709	\$ 18,017	\$ 22,863	6.20% of salary & overtime
508	Medicare	\$ 3,674	\$ 4,214	\$ 5,347	1.45% of salary & overtime
509	Health Insurance	\$ 21,042	\$ 20,989	\$ 30,058	HealthPartners High-Deductible Plan
510	Health Insurance	\$ 19,230	\$ 5,079	\$ 5,467	HealthPartners High-Deductible Plan
511	Contribution to Employee HSAs	\$ 1,600	\$ -	\$ -	Offset Higher Deductible
512	Dental Insurance	\$ 2,819	\$ 2,375	\$ 2,375	Delta Dental
513	Unemployment	\$ 6,500	\$ 6,500	\$ 6,500	City pays 100% of chargeable claims
514	Worker's Compensation	\$ 19,459	\$ 25,660	\$ 44,663	\$368,766/100*11.59 (March - March)
515	Motor Fuels	\$ 11,500	\$ 18,975	\$ 21,750	Cyclical commodity
516	Repair & Maintenance	\$ 29,000	\$ 32,000	\$ 35,000	Equipment parts & repairs
517	Haniff Shelter:				
518	- Restroom & Cleaning Supplies	\$ -	\$ 2,000	\$ 2,500	Restroom, cleaning & building supplies
519	- Building Repair & Maintenance	\$ 2,500	\$ 3,100	\$ 3,700	Building repairs, maintenance & security system supplies
520	- Access Control System	\$ -	\$ 21,550	\$ 14,080	Access Control System Installation
521	- Facility Wi-Fi	\$ -	\$ -	\$ 4,300	Wi-Fi Access Points & Switch
522	- Security System Annual Support	\$ -	\$ 700	\$ 1,000	Card & Fob Software upgrades
523	- Refuse Disposal & Recycling Service	\$ -	\$ -	\$ 3,420	\$285/month
524	- Contract Cleaning	\$ 1,500	\$ 1,800	\$ 2,100	\$175/month
525	- Window & Exterior Washing	\$ -	\$ 1,000	\$ 1,200	Additional services above cleaning contract
526	Lions Park Pavilion:				
527	- Restroom & Cleaning Supplies	\$ 3,600	\$ 4,000	\$ 8,000	Restroom, cleaning & building supplies
528	- Pavilion Operating Supplies	\$ -	\$ 5,000	\$ 7,000	Building operating supplies
529	- Pavilion Bldg Repair & Maintenance	\$ 2,500	\$ 7,000	\$ 9,000	Building repairs, mntc & security system/camera supplies
530	- HVAC Maintenance & Repairs	\$ 1,500	\$ 5,000	\$ 6,825	Contracted mechanical services
531	- Pest Control	\$ 600	\$ 1,500	\$ 1,800	\$150/month
532	- Holiday Lighting	\$ -	\$ 5,000	\$ 5,000	Holiday Lighting Installation
533	- Facility Wi-Fi	\$ -	\$ 1,950	\$ 5,200	Wi-Fi Access Points & Switch
534	- Security System Annual Support	\$ 1,500	\$ 2,225	\$ 2,225	Camera, Card & Fob Software upgrades
535	- Refuse Disposal & Recycling Service	\$ 800	\$ 9,000	\$ 9,000	\$750/month
536	- Contract Cleaning	\$ 5,200	\$ 19,800	\$ 30,000	\$1,500/month plus additional events
537	- Window & Exterior Washing	\$ -	\$ 1,200	\$ 1,440	Additional services above cleaning contract
538	Landscaping Supplies	\$ 9,500	\$ 13,200	\$ 20,200	Shrubs, wood chips, irrigation systems
539	- Lions Park Pavilion Planters	\$ -	\$ 5,000	\$ 5,250	Lions Park Pavilion planter boxes
540	- Baseline Subscription & Mntc	\$ -	\$ -	\$ 8,250	Allows for online access to irrigation systems
541	Small Tools & Equipment	\$ 3,000	\$ 6,000	\$ 8,000	Weed whips, shears etc...
542	- Trak Mats for Bobcat	\$ 4,000	\$ 4,000	\$ 4,000	Bobcat trak mats
543	- Blade Sharpening System	\$ -	\$ -	\$ 3,000	To sharpener mower blades
544	- Bearcat Debris Loader	\$ -	\$ -	\$ 10,000	Debris Vacuum Shredder with Trailer
545	Random Personnel Testing	\$ 100	\$ 120	\$ 170	Amended Personnel Policy
546	Cellular Phone Charges	\$ 3,000	\$ 3,300	\$ 3,600	(T-Mobile) includes accessories
547	- Data Plan for Cradle Point at Haniff	\$ -	\$ 1,860	\$ 720	\$60/month Allows for keycard access at Haniff
548	Internet for Haniff Shelter	\$ -	\$ -	\$ 4,200	Allows for Wifi at Haniff
549	Travel & Training	\$ 1,780	\$ 1,980	\$ 2,500	Shade tree and other training courses
550	Property Insurance	\$ 46,165	\$ 51,475	\$ 57,652	Haniff shelter rated separately
551	- Lions Park Pavilion	\$ 35,267	\$ 35,267	\$ 39,499	Property Insurance
552	- Lions Park Play Equipment	\$ 5,162	\$ 5,162	\$ 5,523	Property Insurance
553	Automobile Insurance	\$ 1,555	\$ 1,711	\$ 1,968	Segregated from PW fleet
554	Electric Utilities	\$ 1,750	\$ 2,015	\$ 2,378	Rate Filing: 18% increase

CITY OF HUGO  
2024 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2022 BUDGETED	2023 BUDGETED	2024 BUDGETED	NOTES TO LINE ITEMS
555	Electric Utilities - Hanifl Park Shelter	\$ 2,570	\$ 3,450	\$ 4,071	Rate Filing: 18% increase
556	Gas Utilities - Hanifl Park Shelter	\$ 1,875	\$ 4,347	\$ 5,043	Rate Filing: 16% increase
557	Electric Utilities - Lions Park	\$ 6,258	\$ 14,794	\$ 17,457	Lions Park Electric
558	Gas Utilities - Lions Park	\$ 2,504	\$ 11,622	\$ 13,920	Lions Park Gas
559	Weed Control - Hanifl Fields	\$ 6,200	\$ 8,605	\$ 9,035	Broadleaf weed & grub control at Hanifl Fields
560	Weed Control - Lions Park	\$ 3,000	\$ 5,500	\$ 5,775	Broadleaf weed & grub control at Lions Park
561	Weed Control - All Other City Parks	\$ 15,000	\$ 15,000	\$ 16,500	Broadleaf weed control at all other parks, additional parks added
562	Toilet Rental	\$ 16,000	\$ 17,500	\$ 19,000	Rentals
563	Equipment Rentals	\$ 1,500	\$ 2,000	\$ 2,500	Sod cutters, mulch blower...
564	Tax Exempt License Renewals	\$ 150	\$ -	\$ 210	Every two years
565	Alarm System Maintenance Agreement	\$ -	\$ 2,500	\$ 3,000	Annual testing and monitoring
566	- Alarm System Monitoring	\$ -	\$ 450	\$ 520	Nardini Alarm System IP Monitoring
567	Subtotal Park Maintenance	\$ 582,309	\$ 745,520	\$ 948,527	
568	Park Planning & Programming				
569	Full-time Salaries	\$ 85,559	\$ 93,467	\$ 97,673	Pay Grade 7 Maximum
570	- 27 Pay Periods in 2024	\$ -	\$ -	\$ 3,595	One pay period at 2023 salary level
571	Pera	\$ 6,417	\$ 7,010	\$ 7,595	7.5% of regular salary
572	Fica	\$ 5,305	\$ 5,795	\$ 6,279	6.20% of wages
573	Medicare	\$ 1,241	\$ 1,355	\$ 1,468	1.45% of wages
574	Health Insurance	\$ 12,637	\$ 12,711	\$ 13,563	HealthPartners High-Deductible Plan
575	Contribution to Employee HSAs	\$ 800	\$ -	\$ -	Offset Higher Deductible
576	Dental Insurance	\$ 1,033	\$ 1,230	\$ 1,230	Delta Dental
577	Worker's Compensation	\$ 634	\$ 795	\$ 1,079	\$101,268/100*1.02 (March - March)
578	Office Supplies	\$ 800	\$ 1,600	\$ 2,500	Calculators, pens, paper, computers
579	- Netmotion Services	\$ 500	\$ 500	\$ 1,000	Remote Connection
580	- Mentimeter Subscription	\$ 150	\$ 200	\$ 250	Facilitate virtual meetings
581	Recreation Program Supplies & Expenses:	\$ 6,000	\$ 6,000	\$ 6,000	Offset by sponsorships & registration fees
582	Travel & Training	\$ 1,500	\$ 1,500	\$ 1,500	Mileage, seminars...
583	Room Scheduling Software Annual Support	\$ -	\$ 3,000	\$ 3,500	Civic Rec Annual Support (1/2)
584	Dues and Memberships	\$ 350	\$ 500	\$ 1,000	Professional memberships (Planner & Lead Worker)
585	Room Scheduling Software:				
586	- Civic Rec Rental Software	\$ 3,500	\$ 5,000	\$ -	Room rental scheduling software (1/2)
587	- GIS Integration	\$ -	\$ 2,000	\$ -	GIS Integration into Civic Rec Software (1/2)
588	Office Furniture & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	Non-electronic equipment
589	Subtotal Park Planning & Programming	\$ 128,426	\$ 144,663	\$ 150,232	
590	<b>Total Parks and Recreation Expenses</b>	<b>\$ 710,735</b>	<b>\$ 890,183</b>	<b>\$ 1,098,759</b>	
591	Community Development Assist - Vacant	\$ 67,602	\$ 56,689	\$ 59,240	Pay Grade 5 Minimum
592	Internships	\$ 16,900	\$ 20,800	\$ 21,840	1,040 hours @ \$21.00/hr.
593	Pera	\$ 5,071	\$ 4,252	\$ 4,443	7.5% of regular salary
594	Fica	\$ 5,239	\$ 4,804	\$ 5,027	6.20% of wages
595	Medicare	\$ 1,226	\$ 1,124	\$ 1,176	1.45% of wages
596	Worker's Compensation	\$ 626	\$ 659	\$ 864	\$81,080/100*1.02 (March - March)
597	Health Insurance	\$ 5,111	\$ 21,425	\$ 22,701	HealthPartners High-Deductible Plan
598	Contribution to Employee HSAs	\$ 400	\$ -	\$ -	Offset Higher Deductible
599	Dental Insurance	\$ 535	\$ 1,760	\$ 1,760	Delta Dental
600	Office Supplies	\$ 500	\$ 3,000	\$ 4,000	Paper & cartridges for plotter, computers
601	- Netmotion Services	\$ 500	\$ 500	\$ 500	Remote Connection
602	Travel & Training	\$ 1,000	\$ 1,000	\$ 1,000	Annual constant
603	Promotional Marketing	\$ 5,000	\$ 5,000	\$ 5,000	Promotional marketing
604	Notary Public Fee	\$ 150	\$ 175	\$ 200	Notary Public Fee
605	Software Maintenance Contracts	\$ 750	\$ 775	\$ 815	ArcGis Desktop Software upgrades
606	Dues and Memberships	\$ 600	\$ 600	\$ 600	Professional memberships
607	Office Furniture & Equipment	\$ 2,000	\$ 2,000	\$ 2,000	Non-electronic equipment
608	<b>Total Community Development Expenses</b>	<b>\$ 113,210</b>	<b>\$ 124,563</b>	<b>\$ 131,166</b>	
609	Remit State Fire Aid	\$ 100,186	\$ 114,661	\$ 131,582	Offset by State Fire Aid
610	<b>Firemen's Relief</b>	<b>\$ 100,186</b>	<b>\$ 114,661</b>	<b>\$ 131,582</b>	
611	League of MN Cities	\$ 16,394	\$ 18,833	\$ 19,325	Population based dues
612	Metro Cities	\$ 5,739	\$ 5,911	\$ 6,083	Imposed by Metro Cities Board
613	Sam's Club	\$ 125	\$ 180	\$ 200	Corporate account
614	Sensible Land Use Coalition	\$ 250	\$ 250	\$ 250	Allows for reduced session fees
615	Hugo Business Association	\$ 150	\$ 150	\$ 175	EDA membership
616	White Bear Chamber	\$ 580	\$ 610	\$ 640	Washington County wide association
617	<b>Dues &amp; Memberships</b>	<b>\$ 23,238</b>	<b>\$ 25,934</b>	<b>\$ 26,673</b>	
618	NW Youth & Family Services	\$ 15,000	\$ 16,275	\$ 17,073	Youth Diversion Program
619	Forest Lake Youth	\$ 15,000	\$ 16,275	\$ 17,073	Youth Diversion Program
620	Historical Society	\$ 3,000	\$ 3,000	\$ 3,000	Historical Society
621	- Historical Society Intern	\$ 1,800	\$ 2,000	\$ 2,100	100 hours @ \$21.00
622	- Fica	\$ 112	\$ 124	\$ 130	6.20% of wages
623	- Medicare	\$ 26	\$ 29	\$ 30	1.45% of wages
624	- Workers Comp	\$ 14	\$ 17	\$ 21	\$2,100/100*1.02
625	YMCA Board Membership	\$ 1,500	\$ 1,500	\$ 1,500	On-going contribution
626	Kidz'N Biz Fest	\$ 750	\$ 750	\$ 1,000	On-going contribution
627	<b>Contributions</b>	<b>\$ 37,202</b>	<b>\$ 39,970</b>	<b>\$ 41,927</b>	
628	Newsletter Postage	\$ 2,500	\$ 2,800	\$ 3,550	2 newsletters per year
629	Newsletter Printing	\$ 8,586	\$ 9,015	\$ 9,815	2 newsletters per year
630	Miscellaneous	\$ 4,200	\$ 4,200	\$ 7,750	Something always comes up
631	Group Disability Insurance	\$ 13,500	\$ 16,075	\$ 17,125	Short and long term coverage
632	Truth in Taxation Costs	\$ 1,690	\$ 3,500	\$ 3,500	Charged by Washington County (new requirements in 2023)
633	Assessment Collection Fees	\$ 550	\$ 1,000	\$ 1,200	Charged by Washington County (1/3)

CITY OF HUGO  
2024 GENERAL FUND EXPENSE BUDGET

LINE NO.	ACCOUNT DESCRIPTION	2022 BUDGETED	2023 BUDGETED	2024 BUDGETED	NOTES TO LINE ITEMS
634	Miscellaneous Unallocated	\$ 31,026	\$ 36,590	\$ 42,940	
635	<b>Total Unallocated Expenses</b>	<b>\$ 191,652</b>	<b>\$ 217,155</b>	<b>\$ 243,122</b>	
636	<b>General Fund Expenses (Subtotal)</b>	<b>\$ 7,347,183</b>	<b>\$ 8,685,899</b>	<b>\$ 9,695,992</b>	
637	Transfer to Reserves	\$ 200,000	\$ 200,000	\$ 200,000	Fiat Tax Rate Stabilization
638	Transfers Out	\$ -	\$ -	\$ -	Transfers Out
639	<b>Other Financing Uses</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	
640	<b>General Fund Expenses (Total)</b>	<b>\$ 7,547,183</b>	<b>\$ 8,885,899</b>	<b>\$ 9,895,992</b>	

City of Hugo Tax Rates

	Pay 2022 Final	Pay 2023 Final	Dollar Change	Percent Change	Pay 2024 Proposed	Dollar Change	Percent Change
<b>Special Levies</b>							
Debt Service Levy - 2011 Imps & 2020 CIP	\$ 450,744	\$ 454,794	\$ 4,050	0.90%	\$ 452,928	\$ (1,866)	-0.41%
Tax Abatement Levy - Lions Park Abate Bonds	\$ 538,721	\$ 537,380	\$ (1,341)	-0.25%	\$ 540,109	\$ 2,729	0.51%
	\$ 989,465	\$ 992,174	\$ 2,709	0.27%	\$ 993,037	\$ 863	0.09%
<b>Subject to Levy Limits</b>							
General Fund Levy	\$ 6,808,478	\$ 8,138,754	\$ 1,330,276	19.54%	\$ 8,967,181	\$ 828,427	10.18%
Stormwater Utility Levy	\$ 278,788	\$ 278,788	\$ -	0.00%	\$ 278,788	\$ -	0.00%
Firefighter's Relief Levy	\$ 21,444	\$ 27,158	\$ 5,714	26.65%	\$ 27,869	\$ 711	2.62%
Equipment Purchasing Levy	\$ 240,000	\$ 300,000	\$ 60,000	25.00%	\$ 300,000	\$ -	0.00%
Park Improvement Levy	\$ 92,000	\$ 92,000	\$ -	0.00%	\$ 92,000	\$ -	0.00%
Capital Improvement Levy	\$ 1,160,000	\$ 1,160,000	\$ -	0.00%	\$ 1,660,000	\$ 500,000	43.10%
	\$ 8,600,710	\$ 9,996,700	\$ 1,395,990	16.23%	\$ 11,325,838	\$ 1,329,138	13.30%
<b>Certified Property Tax Levy</b>	\$ 9,590,175	\$ 10,988,874	\$ 1,398,699	14.58%	\$ 12,318,875	\$ 1,330,001	12.10%
Less: Fiscal Disparities	\$ (924,336)	\$ (923,170)	\$ 1,166	-0.13%	\$ (887,514)	\$ 35,656	-3.86%
<b>Local Portion of Levy</b>	\$ 8,665,839	\$ 10,065,704	\$ 1,399,865	16.15%	\$ 11,431,361	\$ 1,365,657	13.57%
Tax Rate Calculations:							
Local Portion of General Expense	\$ 7,771,742	\$ 9,156,882			\$ 10,509,867		
Divided by Tax Capacity	\$ 21,954,837	\$ 27,634,266		25.87%	\$ 31,391,278		13.60%
Urban Tax Capacity for General Expense	35.399%	33.136%			33.480%		
Less 10% for Rural	-3.540%	-3.314%			-3.348%		
Local Portion of Debt Service Levy	\$ 894,097	\$ 908,822			\$ 921,494		
Divided by Total Tax Capacity	\$ 22,329,989	\$ 28,090,842		25.80%	\$ 31,887,832		13.52%
Tax Capacity for Debt Service	4.004%	3.235%			2.890%		
<b>Total Urban Tax Rate</b>	<b>39.403%</b>	<b>36.371%</b>		<b>-7.69%</b>	<b>36.370%</b>		<b>0.00%</b>
<b>Total Rural Tax Rate</b>	<b>35.863%</b>	<b>33.058%</b>		<b>-7.82%</b>	<b>33.022%</b>		<b>-0.11%</b>
<b>From County Assessment Report</b>							
Median Est Market Value Single-Family		\$ 450,200			\$ 484,900		7.71%
Median Est Market Value Townhome/Condo		\$ 254,800			\$ 280,400		10.05%
<b>From County Tax Department</b>							
Median Taxable Value Prior to Exclusion	Combined	\$ 383,400			\$ 408,700		6.60%
<b>Market Value Exclusion</b>		\$ (2,734)			\$ (457)		
Median Taxable Value After Exclusion		\$ 380,666			\$ 408,243		7.24%
Tax Capacity		\$ 3,807			\$ 4,082		
<b>Net Tax</b>		\$ 1,385			\$ 1,485		7.24%
Dollar Change					\$ 100		