



CITY OF CORCORAN
Council Work Session Agenda
July 27, 2023 – 5:30 pm

1. Call to Order / Roll Call
2. Draft 2024 Budget Discussion*
3. Unscheduled Items
4. Adjournment

HYBRID MEETING OPTION AVAILABLE
The public is invited to attend the regular Council meetings at City Hall.

Meeting Via Telephone/Other Electronic Means

Call-in Instructions:

+1 312 626 6799 US

Enter Meeting ID: 823 3057 8354

Press *9 to speak during the Public Comment Sections in the meeting.

Video Link and Instructions:

<https://us02web.zoom.us/j/82330578354>

visit <http://www.zoom.us> and enter

Meeting ID: 823 3057 8354

Participants can utilize the Raise Hand function to be recognized to speak during the Public Comment sections in the meeting. Participant video feeds will be muted. **In-person comments will be received first, with the hybrid electronic means option following.**

For more information on options to provide public comment visit:

www.corcoranmn.gov

***Includes Materials** - Materials relating to these agenda items can be found in the house agenda packet book located by the Council Chambers entrance, or online at the City's website at www.corcoranmn.gov.



CITY OF CORCORAN

8200 County Road 116 • Corcoran, MN 55340
763-420-2288 • www.corcoranmn.gov

MEMO

Meeting Date: July 27, 2023
To: City Council
From: Maggie Ung, Finance Manager
Re: Draft 2024 Budget

Staff has completed the first draft of the 2024 budget for review by the City Council. The draft includes the funds needed for the continuation of services provided, with additional recommendations to meet the increased needs of the organization.

Direction for staff was to draft a budget that does not raise the tax rate. Staff has used a conservative estimate for tax capacity, with the adjusted net tax capacity of \$21,066,332, which is the average of the past 3 years' increase. This amount will change as an estimate from the county will be available within the next couple of months. Final net tax capacity is not available until 2024. It is estimated that the tax levy can increase by \$2,028,050 and maintain the existing tax rate of 42.122%. The first draft of the 2024 budget has a tax levy increase of \$2,386,548 which is \$358,560 over that amount and tax rate of 43.824%. Staff will continue to refine the budget to meet City Council's priorities. The budget is presented as is to receive initial feedback from the City Council prior to that refinement taking place.

The following outlines some of the larger changes in expenditures to the budget from 2023. The attached draft budget includes many other changes on various line items.

Staffing:

The largest increase to the draft 2023 budget is staffing. The City has seen significant increases in new home construction with a major uptick beginning in 2019. The projected new homes constructed between 2019-2023 is 1,098 units. This non-incremental increase in new homes requires the same non-incremental increase in staffing to ensure basic services can continue to be provided. To achieve this, the following additional positions are included in the 2024 budget as compared to the 2023 budget. In addition to the added positions, a 7% increase (3% market adjustment, 4% cost-of-living adjustment) in wages is assumed as well as a 10% increase in insurance costs, split 70/30 by the employer/employee.

General Government

- Part-time Intern for Administration department
- Transition Part-time to Full-time Communication Assistant and add benefits, transition date of 01/01/2024
- Election Judges included in budget for 2024 Presidential election year
- Full-time Information Technology (IT) personnel, start date of 01/01/2024

Public Works & Parks:

- Increase Part-time/Seasonal Public Works employee hours by 1,030 hours (0.5 FTE)
- Part-time Program Coordinator for recreation (from 960 hours to 1040 hours), will be PERA pension eligible

Public Safety

- Transition 2 Part-Time Community Service Officers (CSO) to 1 Full-time position and add benefits, transition date of 01/01/2024
- Increase Part-time Police Officer by approximately 500 hours (0.25 FTE)
- Add Part-time Police Technician, start date of 01/01/2024
- Add 1 FTE of Part-time Medical Responders, start date of 01/01/2024

In addition to the staffing increases, a new line item for each department with staff has been added for recruitment and retention purpose.

The following outlines some of the larger non-staffing expenditure increases included in the draft budget.

General Government

- Communication: \$5,000 – General Notices/Publication Info: outsource printing of newsletter
- Finance:
 - \$6,000 – Training/Instruction Supplies: tuition reimbursement request forthcoming
 - \$37,750 – Professional Services: estimated increase in audit services of 5% and financial/escrow assistance
- Assessing: \$45,000 – Professional Services: actual 2023 expense was \$150,000 (\$30,000 over 2023 budgeted amount), County provided estimate is \$165,000 for 2024
- Legal: \$5,000 – Legal Service: assuming an 11% increase, average based on past 3 years' average
- Central Services
 - \$10,000 – Professional Services: new ADP modules and Admin fee increase, additional EAP service for staff
 - \$32,000 – Insurance: actual 2023 came in \$20,000 over budget. Assume 9% increase from 2023 actual amount for Property & Casualty insurance
 - \$15,000 – Repairs and Maintenance – Contract: City Hall front landscaping and irrigation repair
 - \$(20,000) – Miscellaneous: move budget to Police department

- \$(7,500) – Credit Card Fees: Move to recreation and Police department for better transparency of what the fees are related to
- \$100,000 – Transfers: increase \$50,000 to CIP Fund, \$10,000 to Stormwater Fund, \$50,000 to Facility Fund
- Planning & Zoning: \$15,000 – Professional Services: increase based on prior year actuals
- Information technology: \$(23,000) – Operating Supplies: added Granicus licensing and moved Motorola (previously Watchguard) (\$11,000), LETG (\$18,000), and Axon Fotokite license (\$3,800) to Police Department as these are Police specific expense

Public Safety

- Police
 - \$41,800 – Operating Supplies: moved Motorola (previously Watchguard) (\$11,000), LETG (\$18,000), and Axon Fotokite license (\$3,800) from IT Department as these are Police specific expense
 - \$14,500 – Legal Fees: increased based on 3 year average of actual expenditures
 - \$7,300 – Repair and Maintenance-Vehicles: based on 2023 actual billed amount.
- Fire
 - \$158,008 – Professional Services: assume 27.7% increase to contracts based on increase between 2022 and 2023

Public Works & Parks

- Highway, Streets & Roadways
 - \$10,000 – Electric Utilities: based on an increase from prior year actuals
- Paved Streets: \$115,000 – Increase in contracted service anticipated
- Unpaved Streets: \$55,000 – Increase in contracted service anticipated
- Recreation: \$4,000 – Credit Card Fees: moved from Central Services as the transactions are specific to the recreation programming
- Parks: \$(40,000) – Improvement Other than Buildings: Moved NW Trail grant to liability account as this is a pass through item

Staff is requesting City Council to provide direction on additional changes to be made. Staff will continue to refine budget and bring back to the Council for further feedback at the August 24th work session.

A preliminary levy must be adopted by September 30th and tax impact statements will be mailed to all properties in November based upon that adopted preliminary levy. The Council may wish to schedule an additional work session if significant conversation is required.

Attachments:

1. Rev. 1 – Draft 2024 Budget

CITY OF CORCORAN

2024 BUDGET - GENERAL FUND

Rev. 1, Drafted 7/27/2023

G/L Account	Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2023/2024 \$\$ Difference	2023/2024 % Change	Comments
GENERAL FUND REVENUE										
TAXES										
100-00000-31000	31000	GENERAL PROPERTY TAXES	4,067,936	4,443,243	5,099,598	6,354,020	8,358,263	2,004,243	31.5%	
100-00000-31020	31020	DELINQUENT PROPERTY TAXES	-	-	49,456	-	-	-	-	
TOTAL TAXES			4,067,936	4,443,243	5,149,055	6,354,020	8,358,263	2,004,243	31.5%	
LICENSES AND PERMITS										
100-00000-32100	32100	BUSINESS LICENSES & PERMITS	-	75	576	10,350	5,450	(4,900)	-47.3%	Includes estimated \$10,000 for 2023, \$5,000 for 2024 rental license
100-00000-32110	32110	LIQUOR LICENSE FEE	11,250	14,475	15,675	15,500	15,500	-	0.0%	
100-00000-32210	32210	BUILDING PERMITS	1,232,582	1,471,688	631,355	1,300,000	1,300,000	-	0.0%	Ssingle family, multi-tenant and commerical construction. Actual 2022 reflects building permit fees only. Going forward, this line item will only reflect building permit fees - took out Plumbing, Mechanical, Gas, other building related fees (not building permit fees), plan check fees and pass-through Surcharges.
100-00000-32220	32220	GAS INSTALLATION PERMITS	-	-	13,200	-	-	-	-	Fireplace and other gas permits - prior budgets were lumped in building permit line 100-00000-32210, separating out for more efficient reporting purpose
100-00000-32230	32230	PLUMBING CONNECTION PERMITS	-	-	27,340	-	-	-	-	Plumbing permits - prior budgets were lumped in building permit line 100-00000-32210, separating out for more efficient reporting purpose
100-00000-32260	32260	SIGN PERMITS	-	-	750	-	750	750	-	single family, multi-tenant and commerical construction , less surcharge
100-00000-32270	32270	MECHANICAL PERMITS	-	-	39,675	-	-	-	-	Mechanical permits - prior budgets were lumped in building permit line 100-00000-32210, separating out for more efficient reporting purpose
100-00000-32290	32290	WETLAND PERMIT FEES	1,600	400	800	1,000	1,000	-	0.0%	
TOTAL LICENSES AND PERMITS			1,245,432	1,486,638	729,371	1,326,850	1,322,700	(4,150)	-0.3%	
INTERGOVERNMENTAL REVENUE										
100-00000-33400	33400	STATE GRANTS AND AIDS	472,770	38,810	40,499	40,000	-	(40,000)	-100.0%	NW Trail Grant - moved to liability account as this is a pass through revenue/expenditure
100-00000-33416	33416	POLICE TRAINING REIMBURSEMENT	10,350	10,304	10,148	12,500	12,500	-	0.0%	
100-00000-33418	33418	MUNICIPAL STATE AID FOR STREETS - MAINTENA	155,079	150,864	157,694	150,000	150,000	-	0.0%	
100-00000-33423	33423	POLICE STATE AID	119,168	68,944	62,603	80,000	80,000	-	0.0%	Police State Aid and Vest Reimbursement
100-00000-33426	33426	AGRICULTURAL MARKET VALUE CREDIT	19,831	38,546	28,649	20,000	25,000	5,000	25.0%	
100-00000-33429	33429	STATE AID - PERA	-	-	-	1,845	-	(1,845)	-100.0%	Only in years of PERA rate increases
100-00000-33615	33615	COUNTY RECYCLING GRANT	13,992	13,962	13,846	13,900	13,900	-	0.0%	
100-00000-33620	33620	OTHER COUNTY GRANTS AND AIDS	10,000	1,500	42,203	10,000	10,000	-	0.0%	UASI Grant
100-00000-33640	33640	TOWARD ZERO DEATH GRANT	(30,345)	104,057	13,286	10,000	12,000	2,000	20.0%	Offsets with Expenditure - Orono is administering in 2022 and forward
TOTAL INTERGOVERNMENTAL REVENUE			770,845	426,987	368,929	338,245	303,400	(34,845)	-10.3%	
CHARGES FOR SERVICES										
100-00000-34100	34100	CHARGES FOR SERVICES	190	10	10,282	300	300	-	0.0%	
100-00000-34101	34101	FACILITY RENTAL	1,142	2,767	(357)	2,000	-	(2,000)	-100.0%	
100-00000-34103	34103	ZONING/LAND USE APPL FEE	50,535	57,866	64,580	55,000	55,000	-	0.0%	
100-00000-34104	34104	BUILDING PERMIT PLAN CHECK FEE	-	-	246,162	-	-	-	-	Building permit plan check fees - prior budgets were lumped in building permit line 100-00000-32210, separating out for more efficient reporting purpose as this is charges for service
100-00000-34105	34105	COPIES/MAPS	6	5,271	2,332	2,000	2,000	-	0.0%	
100-00000-34107	34107	ASSESSMENT SEARCHES	25	25	-	30	30	-	0.0%	
100-00000-34109	34109	OTHER BUILDING RELATED FEES	-	-	44,065	-	-	-	-	Other building related fees (ex. SEC Fees) - prior budgets were lumped in building permit line 100-00000-32210, separating out for more efficient reporting purpose
100-00000-34110	34110	CITY PLANNER REVIEW FEE	80	-	19,578	50,000	50,000	-	0.0%	City Planner's time, 2021 and prior had this coded to miscellaneous revenue
100-00000-34200	34200	PUBLIC SAFETY PERMITS	4,190	3,880	4,280	4,000	4,000	-	0.0%	
100-00000-34201	34201	SPECIAL POLICE SERVICES	-	4,375	9,015	5,000	9,000	4,000	80.0%	
100-00000-34203	34203	POLICE REPORTS	286	252	836	300	400	100	33.3%	
100-00000-34300	34300	PUBLIC WORKS PERMITS AND FEES	16,131	17,257	17,135	16,500	16,500	-	0.0%	
100-00000-34301	34301	DUST CONTROL	48,350	42,240	2,902	-	-	-	-	Per council, no further assessment 2022 and forward
100-00000-34303	34303	ICE & SNOW REMOVAL	-	-	-	6,000	6,000	-	0.0%	
100-00000-34310	34310	PUBLIC WORKS REVIEW FEE	42,585	-	-	88,200	88,200	-	0.0%	Public Works Director & PW Development Superintendent's Time
100-00000-34400	34400	RECYCLING	3,166	2,230	2,391	5,000	5,000	-	0.0%	

CITY OF CORCORAN 2024 BUDGET - GENERAL FUND

Rev. 1, Drafted 7/27/2023

G/L Account	Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2023/2024 \$\$ Difference	2023/2024 % Change	Comments
100-00000-34403	34403	REFUSE COLLECTION CHARGES	-	5,346	5,662	4,500	4,500	-	0.0%	
100-00000-34700	34700	PARK RENTAL	-	-	2,616	-	2,000	2,000	-	
100-00000-34790	34790	RECREATION PROGRAMMING	5	51,274	51,940	46,735	45,000	(1,735)	-3.7%	Spring Baseball, Summer Soccer, Fall Baseball
TOTAL CHARGES FOR SERVICES			166,691	192,794	483,418	285,565	287,930	2,365	0.8%	
FINES AND FORFEITS										
100-00000-35100	35100	FINES	18,118	17,086	21,979	25,000	25,000	-	0.0%	Reflects actual experience
TOTAL FINES AND FORFEITS			18,118	17,086	21,979	25,000	25,000	-	0.0%	
OTHER REVENUE										
100-00000-36100	36100	SPECIAL ASSESSMENT	-	350	60	-	-	-	-	Special Assessment Fee
100-00000-36200	36200	MISCELLANEOUS REVENUES	11,668	50,903	34,075	4,000	4,000	-	0.0%	Wetland Buffer Sign and Worker's Comp Reimb.; 2021 and prior had City Planner time in this line item
100-00000-36210	36210	INTEREST EARNINGS	17,644	11,427	145,188	11,500	20,000	8,500	73.9%	
100-00000-36220	36220	RENTS AND ROYALTIES	6,909	6,213	-	7,000	7,000	-	0.0%	
100-00000-36230	36230	DONATIONS	768	998	1,250	1,000	1,000	-	0.0%	
100-00000-36290	36290	SALE OF INVESTMENTS	(1,371)	-	-	-	-	-	-	
100-00000-36400	36400	REFUNDS/REIMBURSEMENTS	5,170	4,167	232,505	5,000	5,000	-	0.0%	
100-00000-38050	38050	CABLE FRANCHISE FEE	50,059	56,691	62,153	59,000	59,000	-	0.0%	
100-00000-39101	39101	SALE OF ASSETS	-	-	63,858	-	-	-	-	
100-00000-39203	39203	TRANSFER FROM OTHER FUND	218,872	269,164	449,092	535,500	535,500	-	0.0%	From Water/Sewer for selected PW items (see * in 43100 dept) and City staff time (3.74 FTE) *Will update once Enterprise Funds are budgeted
TOTAL OTHER REVENUE			309,719	399,913	988,181	623,000	631,500	8,500	1.4%	
TOTAL GENERAL FUND REVENUE			6,578,741	6,966,662	7,740,933	8,952,680	10,928,793	1,976,113	22.1%	

CITY OF CORCORAN

2024 BUDGET - GENERAL FUND

Rev. 1, Drafted 7/27/2023

G/L Account	Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2023/2024 \$\$ Difference	2023/2024 % Change	Comments
GENERAL FUND EXPENDITURES										
GENERAL GOVERNMENT										
CITY COUNCIL										
100-41110-50101	50101	FULL-TIME EMPLOYEES - REGULAR	19,260	16,515	19,260	19,260	19,260	-	0.0%	
100-41110-50122	50122	FICA	1,194	1,024	1,194	1,200	1,200	-	0.0%	
100-41110-50126	50126	MEDICARE	279	239	279	280	280	-	0.0%	
100-41110-50207	50207	TRAINING AND INSTRUCTIONAL SUPPLIES	3,089	3,555	2,600	5,000	5,000	-	0.0%	
100-41110-50210	50210	OPERATING SUPPLIES	1,727	1,087	829	2,000	2,000	-	0.0%	
100-41110-50365	50365	WORKER'S COMPENSATION INSURANCE	92	-	102	150	150	-	0.0%	
TOTAL CITY COUNCIL			25,642	22,420	24,265	27,890	27,890	-	0.0%	
COMMUNICATION										
100-41130-50325	50325	OTHER COMMUNICATION - WEBSITE	400	3,508	120	3,000	3,000	-	0.0%	Website Expense
100-41130-50350	50350	GENERAL NOTICES AND PUB INFO	10,007	7,640	8,314	10,000	15,000	5,000	50.0%	Newsletter; increased to outsource for printing
TOTAL COMMUNICATION			10,407	11,148	8,434	13,000	18,000	5,000	38.5%	
CITY ADMINISTRATOR										
100-41320-50101	50101	FULL-TIME EMPLOYEES - REGULAR	132,279	144,620	131,413	152,000	162,800	10,800	7.1%	
100-41320-50121	50121	PERA	9,921	10,007	9,856	11,400	12,300	900	7.9%	
100-41320-50122	50122	FICA	7,344	7,898	7,088	9,500	10,100	600	6.3%	
100-41320-50126	50126	MEDICARE	1,718	1,847	1,658	2,300	2,400	100	4.3%	
100-41320-50130	50130	EMPLOYER PAID INSURANCE	10,236	11,615	14,095	21,300	23,100	1,800	8.5%	
100-41320-50207	50207	TRAINING AND INSTRUCTIONAL SUPPLIES	1,156	630	1,911	5,000	5,000	-	0.0%	
100-41320-50210	50210	OPERATING SUPPLIES	638	1,208	528	1,200	-	(1,200)	-100.0%	MCMA Conference, ICMA Conference, LMC Conference, Leadership Growth Group, MAMA Inactive Account - Moved expenditure to 100-41900-50210
100-41320-50300	50300	PROFESSIONAL SERVICES	-	-	21,000	-	5,000	5,000	-	
100-41320-50307	50307	PERSONNEL ADMINISTRATION	-	-	-	-	2,000	2,000	-	Recruitment/Retention
100-41320-50321	50321	TELEPHONE	-	-	550	600	600	-	0.0%	
100-41320-50331	50331	TRAVEL EXPENSE	-	-	185	600	600	-	0.0%	
100-41320-50365	50365	WORKER'S COMPENSATION INSURANCE	964	1,927	1,085	1,000	1,600	600	60.0%	
100-41320-50433	50433	DUES AND MEMBERSHIPS	1,203	1,257	1,371	1,400	1,500	100	7.1%	MN City/County Managers, ICMA
TOTAL CITY ADMINISTRATOR			165,458	181,009	190,739	206,300	227,000	20,700	10.0%	
ADMINISTRATION										
100-41400-50101	50101	FULL-TIME EMPLOYEES - REGULAR	263,711	255,568	117,616	249,800	349,100	99,300	39.8%	Transition PT to FT Communications Assistant
100-41400-50102	50102	FULL-TIME EMPLOYEES - OVERTIME	2,792	4,888	9,093	2,500	10,000	7,500	300.0%	Presidential election year in 2024
100-41400-50111	50111	PART-TIME EMPLOYEES - REGULAR	-	-	-	30,400	38,000	7,600	25.0%	PT Intern
100-41400-50112	50112	PART-TIME EMPLOYEES - OVERTIME	-	-	-	-	-	-	-	
100-41400-50121	50121	PERA	19,988	19,534	9,458	21,200	29,800	8,600	40.6%	
100-41400-50122	50122	FICA	16,163	15,571	8,325	17,600	24,700	7,100	40.3%	
100-41400-50126	50126	MEDICARE	3,780	3,449	1,947	4,100	5,800	1,700	41.5%	
100-41400-50130	50130	EMPLOYER PAID INSURANCE	68,270	69,853	35,987	56,300	65,300	9,000	16.0%	
100-41400-50140	50140	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	
100-41400-50207	50207	TRAINING AND INSTRUCTIONAL SUPPLIES	7,458	4,769	964	5,000	5,000	-	0.0%	Moved Finance staff to Finance Department, effective 2022
100-41400-50210	50210	OPERATING SUPPLIES	620	612	-	-	-	-	-	Inactive - Moved expenditure to 100-41900-50210 & 100-41400-331
100-41400-50300	50300	PROFESSIONAL SERVICES	-	10,125	6,238	-	-	-	-	
100-41400-50307	50307	PERSONNEL ADMINISTRATION	-	-	-	-	8,000	8,000	-	Recruitment/Retention
100-41400-50321	50321	TELEPHONE	-	-	50	-	600	600	-	Cell Reimbursement for Admin Services Director
100-41400-50331	50331	TRAVEL EXPENSE	-	-	66	1,000	1,000	-	0.0%	Mileage Reimbursement
100-41400-50365	50365	WORKER'S COMPENSATION INSURANCE	2,590	3,803	1,636	3,000	3,000	-	0.0%	
100-41400-50433	50433	DUES AND MEMBERSHIPS	1,007	-	170	1,500	750	(750)	-50.0%	
TOTAL ADMINISTRATION			386,378	388,172	191,550	392,400	541,050	148,650	37.9%	

CITY OF CORCORAN

2024 BUDGET - GENERAL FUND

Rev. 1, Drafted 7/27/2023

G/L Account	Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2023/2024 \$\$ Difference	2023/2024 % Change	Comments
ELECTION										
100-41410-50114	50114	TEMPORARY/SEASONAL EMPLOYEES	-	-	11,399	500	25,000	24,500	4900.0%	Training for Presidential Primary (2023 budget), Presidential election in 2024
100-41410-50210	50210	OPERATING SUPPLIES	22,472	2,224	5,090	3,000	8,000	5,000	166.7%	
100-41410-50331	50331	TRAVEL EXPENSE	-	-	-	300	300	-	0.0%	
100-41410-50430	50430	MISCELLANEOUS EXPENSE	6,119	-	-	100	100	-	0.0%	
		TOTAL ELECTION	28,591	2,224	16,490	3,900	33,400	29,500	756.4%	
FINANCE										
100-41500-50101	50101	FULL-TIME EMPLOYEES - REGULAR	-	-	155,142	224,100	247,200	23,100	10.3%	Separated Finance Staff from Administration Staff eff. 2022.
100-41500-50102	50102	FULL-TIME EMPLOYEES - OVERTIME	-	-	1,602	1,000	2,300	1,300	130.0%	
100-41500-50121	50121	PERA	-	-	11,809	16,900	18,800	1,900	11.2%	
100-41500-50122	50122	FICA	-	-	9,837	14,000	15,500	1,500	10.7%	
100-41500-50126	50126	MEDICARE	-	-	2,301	3,300	3,700	400	12.1%	
100-41500-50130	50130	EMPLOYER PAID INSURANCE	-	-	25,393	63,300	64,800	1,500	2.4%	
100-41500-50207	50207	TRAINING AND INSTRUCTIONAL SUPPLIES	-	-	1,720	3,500	10,000	6,500	185.7%	MNGFOA Conference, Tuition request forthcoming
100-41500-50300	50300	PROFESSIONAL SERVICES	41,075	45,360	44,544	47,250	85,000	37,750	79.9%	Audit Service and Finance/Escrow Assistance
100-41500-50307	50307	PERSONNEL ADMINISTRATION	-	-	-	-	6,000	6,000	-	Recruitment/Retention
100-41500-50331	50331	TRAVEL EXPENSE	-	-	-	500	500	-	0.0%	MNGFOA Conference
100-41500-50365	50365	WORKER'S COMPENSATION INSURANCE	-	-	1,373	-	2,000	2,000	-	
100-41500-50433	50433	DUES AND MEMBERSHIPS	-	-	210	1,000	1,000	-	0.0%	MNGFOA Membership & GFOA Membership
		TOTAL FINANCE	41,075	45,360	253,930	374,850	456,800	81,950	21.9%	
ASSESSING										
100-41550-50210	50210	OPERATING SUPPLIES	1,764	-	13	300	-	(300)	-100.0%	
100-41550-50300	50300	PROFESSIONAL SERVICES	57,204	94,000	118,000	120,000	165,000	45,000	37.5%	2023 actual - \$150,000, 2024 budget is county estimate
100-41550-50322	50322	POSTAGE	4	-	-	-	-	-	-	
		TOTAL ASSESSING	58,972	94,000	118,013	120,300	165,000	44,700	37.2%	
LEGAL										
100-41600-50300	50300	PROFESSIONAL SERVICES	39,226	51,972	51,931	45,000	50,000	5,000	11.1%	based on past years' average
		TOTAL LEGAL	39,226	51,972	51,931	45,000	50,000	5,000	11.1%	
CENTRAL SERVICES										
100-41900-50200	50200	OFFICE SUPPLIES	3,745	5,304	4,771	5,000	10,500	5,500	110.0%	Moved budgeted amount to 100-41900-50210
100-41900-50210	50210	OPERATING SUPPLIES	24,486	34,255	28,238	35,500	30,000	(5,500)	-15.5%	Moved budgeted amount from 100-41900-50200
100-41900-50212	50212	MOTOR FUELS	-	-	265	500	500	-	0.0%	Fuel for City Vehicle
100-41900-50221	50221	REPAIR AND MAINTENANCE SUPPLIES - EQUIPME	-	-	614	-	-	-	-	
100-41900-50300	50300	PROFESSIONAL SERVICES	21,254	24,770	43,796	30,000	40,000	10,000	33.3%	Mental health policy costs (\$5,500) and ADP Admin Fee increased \$10,000 due to increase in EAP use, and ADP new modules
100-41900-50304	50304	LEGAL FEES	-	107	-	-	-	-	-	
100-41900-50321	50321	TELEPHONE	2,812	4,171	5,622	4,000	6,000	2,000	50.0%	
100-41900-50322	50322	POSTAGE	3,275	3,177	3,463	4,000	4,000	-	0.0%	
100-41900-50350	50350	GENERAL NOTICES AND PUB INFO	-	-	245	1,000	1,000	-	0.0%	ECM Invoices
100-41900-50360	50360	INSURANCE	78,837	80,576	96,778	108,000	140,000	32,000	29.6%	Property/Casualty Insurance
100-41900-50380	50380	UTILITY SERVICES	13,949	28,611	9,472	15,000	15,000	-	0.0%	Randy's Garbage, Centerpoint Energy
100-41900-50381	50381	ELECTRIC UTILITIES	-	-	19,420	19,000	20,000	1,000	5.3%	Wright Hennepin
100-41900-50382	50382	WATER & SEWER	-	-	329	-	-	-	-	Once City connects, this will be the GL account
100-41900-50400	50400	REPAIR AND MAINTENANCE - CONTRACT	13,814	11,196	2,790	14,000	29,000	15,000	107.1%	Cintas (Mats) & City Hall front landscaping and irrigation repairs
100-41900-50401	50401	REPAIR AND MAINT - BUILDINGS	-	-	17,714	18,000	18,000	-	0.0%	Cleaning, includes \$6,000 budgeted previous years in 100-41900-50520
100-41900-50403	50403	REPAIR AND MAINT - VEHICLES	-	-	4,544	1,500	1,500	-	0.0%	
100-41900-50404	50404	REPAIR AND MAINT - MACHINERY/EQUIPMENT	-	-	8,137	2,000	2,000	-	0.0%	Service on Generator
100-41900-50413	50413	OFFICE EQUIPMENT RENTAL	-	-	426	600	600	-	0.0%	Folder Inserter rental (33%)
100-41900-50430	50430	MISCELLANEOUS EXPENSE	202,520	8,904	18,807	20,000	-	(20,000)	-100.0%	Moved PD vacation reimbursement to PD department (\$1,500 each FT employee)
100-41900-50431	50431	BANKING CHARGES	362	333	20	400	400	-	0.0%	

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G/L Account	Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2023/2024 \$\$ Difference	2023/2024 % Change	Comments
100-41900-50432	50432	CREDIT CARD FEES	7,765	9,426	4,893	8,000	500	(7,500)	-93.8%	Moved expenditure to Recreation and Police department for better transparency in terms of what the transactions are for
100-41900-50433	50433	DUES AND MEMBERSHIPS	25,166	28,086	25,373	25,300	28,250	2,950	11.7%	Includes Elm Creek Mgmt (\$2,539 increase for a total of \$18,863.81 for 2024), 2023 removed Metro City membership (\$2,700), LMC Dues (\$335 increase)
100-41900-50520	50520	BUILDINGS AND STRUCTURES	5,967	-	-	-	-	-	-	Inactive account - moved 2023 budget amount to 100-41900-50401
100-41900-50700	50700	TRANSFERS	337,000	-	794,569	360,000	470,000	110,000	30.6%	2022 actuals included previous years transfers/corrections. For 2024 budget: CIP (\$375k), transfer to stormwater fund (\$20,000), to facility fund (\$75,000)
100-41900-50810	50810	REFUNDS & REIMBURSEMENT	-	530	-	-	-	-	-	Inactive account
100-41900-50811	50811	INSURANCE REFUNDS	-	49,441	-	-	-	-	-	Inactive account; 2021 had roof damage - offsets with the insurance claim revenue
TOTAL CENTRAL SERVICES			740,953	288,888	1,090,286	671,800	817,250	145,450	21.7%	
PLANNING & ZONING										
100-41910-50101	50101	FULL-TIME EMPLOYEES - REGULAR	13,382	60,210	73,206	111,100	126,400	15,300	13.8%	City Planner and 50% Planning Technician
100-41910-50102	50102	FULL-TIME EMPLOYEES - OVERTIME	-	-	-	1,000	1,500	500	50.0%	
100-41910-50111	50111	PART-TIME EMPLOYEES - REGULAR	-	-	21,757	4,300	-	(4,300)	-100.0%	In 2023, Administrative Assistant - Planning transitioned to FT Planning Technician
100-41910-50121	50121	PERA	909	4,530	7,108	8,800	9,600	800	9.1%	
100-41910-50122	50122	FICA	960	3,948	5,159	7,300	8,000	700	9.6%	
100-41910-50126	50126	MEDICARE	225	923	1,207	1,700	1,900	200	11.8%	
100-41910-50130	50130	EMPLOYER PAID INSURANCE	1,372	11,786	14,508	25,000	32,400	7,400	29.6%	
100-41910-50207	50207	TRAINING AND INSTRUCTIONAL SUPPLIES	-	408	758	1,500	1,500	-	0.0%	Planetizen, Conferences, Other training as needed
100-41910-50210	50210	OPERATING SUPPLIES	448	2,141	85	500	500	-	0.0%	moved to -350, recode to specific funds
100-41910-50300	50300	PROFESSIONAL SERVICES	79,407	87,730	99,212	70,000	85,000	15,000	21.4%	Landform
100-41910-50307	50307	PERSONNEL ADMINISTRATION	-	-	-	-	4,000	4,000	-	Recruitment/Retention
100-41910-50350	50350	GENERAL NOTICES AND PUB INFO	-	386	1,539	750	750	-	0.0%	ECM Invoices
100-41910-50365	50365	WORKER'S COMPENSATION INSURANCE	160	554	996	500	500	-	0.0%	
100-41910-50430	50430	MISCELLANEOUS EXPENSE	-	13,500	142	-	-	-	-	2021 - Grading escrow refunds from prior year revenue
100-41910-50433	50433	DUES AND MEMBERSHIPS	-	-	164	250	725	475	190.0%	APA/EDA Membership
TOTAL PLANNING & ZONING			96,864	186,116	225,840	232,700	272,775	40,075	17.2%	
INFORMATION TECHNOLOGY										
100-41920-50101	50101	FULL-TIME EMPLOYEES - REGULAR	-	-	-	-	97,000	97,000	-	IT Personnel
100-41920-50102	50102	FULL-TIME EMPLOYEES - OVERTIME	-	-	-	-	1,000	1,000	-	
100-41920-50121	50121	PERA	-	-	-	-	7,400	7,400	-	
100-41920-50122	50122	FICA	-	-	-	-	6,100	6,100	-	
100-41920-50126	50126	MEDICARE	-	-	-	-	1,500	1,500	-	
100-41920-50130	50130	EMPLOYER PAID INSURANCE	-	-	-	-	23,100	23,100	-	
100-41920-50210	50210	OPERATING SUPPLIES	8,756	16,313	55,825	40,000	17,000	(23,000)	-57.5%	Copier Lease, Annual License Renewals & Granicus; Moved Motorola (previously Watchguard) (\$11,000), LETG (\$18,000), and Axon Fotokite license (\$3,800) to 100-42100-50210 as these are PD specific expense
100-41920-50221	50221	REPAIRS AND MAINTENANCE SUPPLIES - EQUIP	27,138	46,351	43,380	45,000	45,000	-	0.0%	Add't computers for new staff, replace old equipments, moved annual licenses to Operating Supplies
100-41920-50300	50300	PROFESSIONAL SERVICES	73,248	86,842	140,284	140,000	140,000	-	0.0%	Managed Services
100-41920-50307	50307	PERSONNEL ADMINISTRATION	-	-	-	-	2,000	2,000	-	Recruitment/Retention
100-41920-50365	50365	WORKER'S COMPENSATION INSURANCE	-	-	-	-	1,000	1,000	-	
100-41920-50530	50530	IMPROVEMENTS OTHER THAN BLDGS	2,072	2,177	-	-	-	-	-	Inactive in 2022 and forward. Combined with 100-41920-50210
100-41920-50810	50810	REFUNDS & REIMBURSEMENT	(8,000)	-	-	-	-	-	-	Inactive in 2022 and forward. Should be recorded as revenue.
TOTAL INFORMATION TECHNOLOGY			103,214	151,683	239,489	225,000	341,100	116,100	51.6%	
OTHER FINANCING USES										
100-49360-50720	50720	INTERFUND TRANSFERS	525,787	-	-	-	-	-	-	Inactive account.
TOTAL OTHER FINANCING USES			525,787	-	-	-	-	-	-	
TOTAL GENERAL GOVERNMENT			2,222,565	1,422,993	2,410,967	2,313,140	2,950,265	637,125	27.5%	

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PUBLIC SAFETY										
POLICE										
100-42100-50101	50101	FULL-TIME EMPLOYEES - REGULAR	707,101	717,077	974,611	1,189,700	1,430,100	240,400	20.2%	
100-42100-50102	50102	FULL-TIME EMPLOYEES - OVERTIME	24,893	68,921	43,512	39,400	47,500	8,100	20.6%	Sabatical coverage (\$8,000 added)
100-42100-50103	50103	FULL-TIME EMPLOYEES - EVENT PAY	3,611	8,428	27,668	18,000	18,000	-	0.0%	TZD & Events
100-42100-50111	50111	PART-TIME EMPLOYEES - REGULAR	67,302	56,575	69,321	134,100	106,600	(27,500)	-20.5%	Sabatical coverage (\$10,000 added)
100-42100-50112	50112	PART-TIME EMPLOYEES - OVERTIME	150	-	-	-	-	-	-	
100-42100-50113	50113	PART-TIME EMPLOYEES - EVENT PAY	15,763	18,397	10,114	15,000	12,000	(3,000)	-20.0%	
100-42100-50121	50121	PERA	133,616	140,149	189,867	228,700	267,400	38,700	16.9%	
100-42100-50122	50122	FICA	3,777	3,949	2,650	5,900	6,200	300	5.1%	
100-42100-50126	50126	MEDICARE	11,833	12,375	16,078	19,800	23,000	3,200	16.2%	
100-42100-50130	50130	EMPLOYER PAID INSURANCE	162,749	182,601	208,858	216,700	277,200	60,500	27.9%	Additional staff; \$12,000 PERA Disability Requirement
100-42100-50140	50140	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	
100-42100-50200	50200	OFFICE SUPPLIES	2,015	7,712	2,105	3,600	4,000	400	11.1%	
100-42100-50207	50207	TRAINING AND INSTRUCTIONAL SUPPLIES	25,808	22,208	33,907	38,000	40,000	2,000	5.3%	New POST rules, 2 new officers, Tuition reimbursements
100-42100-50209	50209	POLICE RESERVES	3,385	1,985	3,428	3,500	3,500	-	0.0%	
100-42100-50210	50210	OPERATING SUPPLIES	13,675	35,132	29,648	21,000	62,800	41,800	199.0%	1 additional taser per year, \$7,000 towards NTU, Moved Motorola (previously Watchguard) (\$11,000), LETG (\$18,000), and Axon Fotokite license (\$3,800) from 100-41920-50210
100-42100-50212	50212	MOTOR FUELS	18,410	27,581	42,817	27,000	30,000	3,000	11.1%	
100-42100-50220	50220	REPAIR AND MAINTENANCE SUPPLIES	16,196	15,958	13,989	8,000	12,000	4,000	50.0%	CSO Fleet Addition, Move \$3,000 of budget to 100-42100-50403 in 2022
100-42100-50223	50223	BUILDING REPAIR SUPPLIES	5,110	6,971	7,447	7,500	7,500	-	0.0%	Increased repairs needed
100-42100-50300	50300	PROFESSIONAL SERVICES	4,651	27,569	24,844	30,000	32,000	2,000	6.7%	Background checks & Evidence/Body Camera Audit alternate years, Social Worker (increased \$2k)
100-42100-50304	50304	LEGAL FEES	23,313	27,602	43,455	25,500	40,000	14,500	56.9%	
100-42100-50305	50305	PRISONER	1,671	1,396	2,956	4,000	4,000	-	0.0%	
100-42100-50307	50307	PERSONNEL ADMINISTRATION	-	-	-	-	20,000	20,000	-	Police Retirement Contribution & Vacation Reimbursement (\$1,500/FT employee) - \$20,000 was budgeted/expensed for PD recruitment/retention in 100-41900-50430 in 2023 and now accurately moved to this line item
100-42100-50321	50321	TELEPHONE	9,495	13,470	18,968	12,500	12,500	-	0.0%	
100-42100-50322	50322	POSTAGE	34	68	22	100	100	-	0.0%	
100-42100-50323	50323	RADIO UNITS	21,797	20,376	18,579	23,500	23,500	-	0.0%	Add 4 radios
100-42100-50350	50350	GENERAL NOTICES AND PUB INFO	-	-	295	800	800	-	0.0%	Business cards
100-42100-50365	50365	WORKER'S COMPENSATION INSURANCE	62,769	71,812	138,953	150,000	155,000	5,000	3.3%	Higher than anticipated costs due to experience
100-42100-50381	50381	ELECTRIC UTILITIES	9,336	10,020	-	-	-	-	-	Moved to Emergency Management Department
100-42100-50400	50400	REPAIR AND MAINTENANCE - CONTRACT	-	-	230	500	1,000	500	100.0%	Cintas
100-42100-50403	50403	REPAIR AND MAINT - VEHICLES	-	-	4,712	7,700	15,000	7,300	94.8%	
100-42100-50417	50417	UNIFORMS	12,440	18,596	27,769	26,000	26,000	-	0.0%	Vest Reimbursement + additional officers
100-42100-50430	50430	MISCELLANEOUS EXPENSE	-	-	40,984	-	-	-	-	2022 expense was for 2021 TZD
100-42100-50432	50432	CREDIT CARD FEES	7,765	9,426	-	-	1,500	1,500	-	Moved from 100-41900-50432 - PD Credit Card processing fee
100-42100-50433	50433	DUES AND MEMBERSHIPS	1,892	3,821	2,932	3,500	3,500	-	0.0%	
100-42100-50435	50435	GRANT DISBURSEMENT	-	50,802	-	-	-	-	-	No longer administering TZD grant in 2022 and forward
100-42100-50438	50438	POLICE K9	-	-	616	-	3,000	3,000	-	K-9 moved from Special Revenue fund - ongoing operation expense
100-42100-50810	50810	REFUNDS & REIMBURSEMENT	2,929	16,285	-	-	-	-	-	Inactive - should not be using. Would be considered revenue.
100-42100-50811	50811	INSURANCE REFUNDS	-	746	-	-	-	-	-	Inactive - should not be using. Would be considered revenue.
TOTAL POLICE			1,373,487	1,598,009	2,001,335	2,260,000	2,685,700	425,700	18.8%	

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POLICE ADMINISTRATION										
100-42102-50101	50101	FULL-TIME EMPLOYEES - REGULAR	66,500	91,337	122,533	140,300	155,500	15,200	10.8%	
100-42102-50102	50102	FULL-TIME EMPLOYEES - OVERTIME	407	703	398	500	500	-	0.0%	
100-42102-50111	50111	PART-TIME EMPLOYEES - REGULAR	-	-	-	-	27,100	27,100	-	Added Police Technician, start date 1/1/2024
100-42102-50121	50121	PERA	5,018	6,900	8,835	10,600	13,800	3,200	30.2%	
100-42102-50122	50122	FICA	4,300	5,883	7,939	8,800	11,400	2,600	29.5%	
100-42102-50126	50126	MEDICARE	1,006	1,376	1,856	2,100	2,700	600	28.6%	
100-42102-50130	50130	EMPLOYER PAID INSURANCE	18,387	19,129	26,441	25,900	27,400	1,500	5.8%	1 Employee budgeted as waiving Cafeteria plan
100-42102-50140	50140	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	
100-42102-50307	50307	PERSONNEL ADMINISTRATION	-	-	-	-	4,000	4,000	-	Recruitment/Retention
100-42102-50365	50365	WORKER'S COMPENSATION INSURANCE	-	-	1,095	-	1,600	1,600	-	
		TOTAL POLICE ADMINISTRATION	95,618	125,329	169,098	188,200	244,000	55,800	29.6%	
EMERGENCY MANAGEMENT										
100-42151-50207	50207	TRAINING AND INSTRUCTIONAL SUPPLIES	-	-	166	3,000	3,000	-	0.0%	Additional officers going to training
100-42151-50210	50210	OPERATING SUPPLIES	-	-	5,182	5,450	5,450	-	0.0%	Code Red
100-42151-50381	50381	ELECTRIC UTILITIES	-	-	1,168	1,000	1,200	200	20.0%	Wright Hennepin
100-42151-50404	50404	REPAIR AND MAINT - MACHINERY/EQUIPMENT	-	-	830	1,700	1,800	100	5.9%	Siren Maintenance Fee
100-42151-50433	50433	DUES AND MEMBERSHIPS	-	-	100	500	500	-	0.0%	AMEM Membership
		TOTAL EMERGENCY MANAGEMENT	-	-	7,447	11,650	11,950	300	2.6%	
FIRE										
100-42200-50101	50101	FULL-TIME EMPLOYEES - REGULAR	-	-	-	18,700	121,700	103,000	550.8%	Fire Deputy Director
100-42200-50111	50111	PART-TIME EMPLOYEES - REGULAR	-	-	-	-	86,600	86,600	-	2 FTE Medical Responder start mid-year
100-42200-50121	50121	PERA	-	-	-	3,400	36,900	33,500	985.3%	
100-42200-50122	50122	FICA	-	-	-	-	13,000	13,000	-	
100-42200-50126	50126	MEDICARE	-	-	-	300	3,100	2,800	933.3%	
100-42200-50130	50130	EMPLOYER PAID INSURANCE	-	-	-	3,500	23,100	19,600	560.0%	
100-42200-50207	50207	TRAINING AND INSTRUCTIONAL SUPPLIES	-	-	-	1,000	3,000	2,000	200.0%	
100-42200-50210	50210	OPERATING SUPPLIES	-	-	-	5,000	5,000	-	0.0%	
100-42200-50300	50300	PROFESSIONAL SERVICES	366,103	384,241	445,934	569,630	727,638	158,008	27.7%	2022 Projected contract increase: Rogers increase 51%, Loretto increase 10.4%, Hanover increase 17%
100-42200-50307	50307	PERSONNEL ADMINISTRATION	-	-	-	-	2,000	2,000	-	Recruitment/Retention
100-42200-50321	50321	TELEPHONE	-	-	-	150	600	450	300.0%	
100-42200-50323	50323	RADIO UNITS	-	-	-	300	1,200	900	300.0%	
100-42200-50365	50365	WORKER'S COMPENSATION INSURANCE	-	-	-	3,500	13,000	9,500	271.4%	
100-42200-50403	50403	REPAIR AND MAINT - VEHICLES	-	-	-	1,200	2,000	800	66.7%	
100-42200-50417	50417	UNIFORMS	-	-	-	1,500	1,500	-	0.0%	
100-42200-50433	50433	DUES AND MEMBERSHIPS	-	-	-	500	500	-	0.0%	
100-42200-50580	50580	OTHER EQUIPMENT	-	-	-	10,000	10,000	-	0.0%	Transfer to fund for future use, new education/inspection program
		TOTAL FIRE	366,103	384,241	445,934	618,680	1,050,838	432,158	69.9%	
BUILDING INSPECTION										
100-42400-50101	50101	FULL-TIME EMPLOYEES - REGULAR	-	107,012	120,831	197,100	216,300	19,200	9.7%	Permit Tech, Const. Srv. Coord., Allocated 20% of PW Director & Admin Assis.
100-42400-50102	50102	FULL-TIME EMPLOYEES - OVERTIME	-	36	886	1,000	1,000	-	0.0%	
100-42400-50121	50121	PERA	-	8,296	8,493	14,900	16,400	1,500	10.1%	
100-42400-50122	50122	FICA	-	7,186	8,054	12,300	13,500	1,200	9.8%	
100-42400-50126	50126	MEDICARE	-	1,903	1,894	2,900	3,200	300	10.3%	
100-42400-50130	50130	EMPLOYER PAID INSURANCE	-	8,814	13,598	32,700	35,900	3,200	9.8%	
100-42400-50207	50207	TRAINING AND INSTRUCTIONAL SUPPLIES	-	270	1,168	1,000	3,000	2,000	200.0%	
100-42400-50300	50300	PROFESSIONAL SERVICES	392,953	541,354	223,322	400,000	400,000	-	0.0%	200 new home permits anticipated compared to 230 in 2022
100-42400-50303	50303	ENGINEERING FEES	665	9,963	32,426	30,000	30,000	-	0.0%	
100-42400-50307	50307	PERSONNEL ADMINISTRATION	-	-	-	-	4,000	4,000	-	Recruitment/Retention
100-42400-50331	50311	TRAVEL EXPENSES	-	-	130	-	1,000	1,000	-	
100-42400-50365	50365	WORKER'S COMPENSATION INSURANCE	-	-	1,493	-	1,500	1,500	-	

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G/L Account	Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2023/2024 \$\$ Difference	2023/2024 % Change	Comments
100-42400-50432	50432	CREDIT CARD FEES	-	-	431	-	500	500	-	
100-42400-50433	50433	DUES AND MEMBERSHIPS	-	-	65	-	1,000	1,000	-	
100-42400-50437	50437	Surcharges	44,520	16,405	-	-	-	-	-	Inactive - Pass through Due to Other Gov't Liability account moving forward
TOTAL BUILDING INSPECTION			438,137	701,239	412,790	691,900	727,300	35,400	5.1%	
CODE ENFORCEMENT										
100-42401-50101	50101	FULL-TIME EMPLOYEES - REGULAR	70,887	-	-	28,000	34,300	6,300	22.5%	50% of Planning Technician
100-42401-50102	50102	FULL-TIME EMPLOYEES - OVERTIME	609	-	-	1,000	500	(500)	-50.0%	
100-42401-50121	50121	PERA	5,362	-	-	2,200	2,700	500	22.7%	
100-42401-50122	50122	FICA	4,759	-	-	1,800	2,200	400	22.2%	
100-42401-50126	50126	MEDICARE	1,113	-	-	500	600	100	20.0%	
100-42401-50130	50130	EMPLOYER PAID INSURANCE	8,434	-	350	3,800	9,500	5,700	150.0%	
100-42401-50207	50207	TRAINING AND INSTRUCTIONAL SUPPLIES	-	-	-	1,500	1,500	-	0.0%	Initial training for employee
100-42401-50210	50210	OPERATING SUPPLIES	1,062	-	-	-	-	-	-	
100-42401-50300	50300	PROFESSIONAL SERVICES	33,388	33,776	23,451	15,000	15,000	-	0.0%	Contract Code Enforcement, reduce 2023 due to hiring FT assistant
100-42401-50365	50365	WORKER'S COMPENSATION INSURANCE	481	-	-	-	-	-	-	
100-42401-50417	50417	UNIFORMS	-	-	-	100	100	-	0.0%	
100-42401-50433	50433	DUES AND MEMBERSHIPS	65	-	-	-	-	-	-	
TOTAL CODE ENFORCEMENT			126,159	33,776	23,801	53,900	66,400	12,500	23.2%	
TOTAL PUBLIC SAFETY			2,399,504	2,842,593	3,060,404	3,824,330	4,786,188	961,858	25.2%	

PUBLIC WORKS & PARKS

HIGHWAY, STREETS & ROADWAYS

100-43100-50101	50101	FULL-TIME EMPLOYEES - REGULAR	447,427	542,250	609,890	701,400	788,400	87,000	12.4%	Allocated 40% of PW Director & Admin Assistant, Moved Dev. Superintendent to Engineering
100-43100-50102	50102	FULL-TIME EMPLOYEES - OVERTIME	38,885	51,848	70,929	52,500	53,500	1,000	1.9%	3 year average
100-43100-50111	50111	PART-TIME EMPLOYEES - REGULAR	-	-	30,212	7,100	7,100	-	0.0%	
100-43100-50112	50112	PART-TIME EMPLOYEES - OVERTIME	-	-	23	-	-	-	-	
100-43100-50121	50121	PERA	36,499	45,210	48,747	56,600	63,100	6,500	11.5%	
100-43100-50122	50122	FICA	29,045	34,494	44,374	47,200	52,600	5,400	11.4%	
100-43100-50126	50126	MEDICARE	6,793	8,305	10,140	11,100	12,400	1,300	11.7%	
100-43100-50130	50130	EMPLOYER PAID INSURANCE	109,959	115,898	126,507	150,000	163,500	13,500	9.0%	
100-43100-50140	50140	UNEMPLOYMENT COMPENSATION	4,949	-	-	-	-	-	-	
100-43100-50200	50200	OFFICE SUPPLIES	-	104	669	1,000	1,000	-	0.0%	
100-43100-50207	50207	TRAINING AND INSTRUCTIONAL SUPPLIES	2,219	5,422	1,156	7,500	7,500	-	0.0%	Grader training classes; addition of Permit Technician to PW
100-43100-50210	50210	OPERATING SUPPLIES	40,847	54,689	18,752	43,500	43,500	-	0.0%	*
100-43100-50212	50212	MOTOR FUELS	23,578	41,034	60,164	60,000	60,000	-	0.0%	*
100-43100-50220	50220	REPAIR AND MAINTENANCE SUPPLIES	60,997	69,130	41,960	70,000	75,000	5,000	7.1%	* Supplies for repair
100-43100-50223	50223	BUILDING REPAIR SUPPLIES	9,452	20,930	11,519	15,000	15,000	-	0.0%	* Building maintenance costs. Maintenance service contracts moved to -401
100-43100-50225	50225	LANDSCAPE/DITCH MATERIALS	12,362	29,564	68,199	50,000	50,000	-	0.0%	Culverts
100-43100-50226	50226	SIGN REPAIR MATERIALS	6,382	-	5,171	10,000	15,000	5,000	50.0%	
100-43100-50300	50300	PROFESSIONAL SERVICES	-	305	732	-	-	-	-	
100-42400-50307	50307	PERSONNEL ADMINISTRATION	-	-	-	-	20,000	20,000	-	Recruitment/Retention
100-43100-50321	50321	TELEPHONE	11,192	11,626	6,401	11,500	11,500	-	0.0%	* Removed Nexterra service, replacing with Verizon/Comcast
100-43100-50323	50323	RADIO UNITS	-	-	3,398	4,000	5,000	1,000	25.0%	* Radio - Hennepin County
100-43100-50350	50350	GENERAL NOTICES AND PUB INFO	-	-	431	500	500	-	0.0%	* ECM
100-43100-50365	50365	WORKER'S COMPENSATION INSURANCE	15,675	13,820	41,504	35,000	35,000	-	0.0%	*
100-43100-50380	50380	UTILITY SERVICES	22,497	12,988	16,496	22,000	22,000	-	0.0%	* Gas & Garbage
100-43100-50381	50381	ELECTRIC UTILITIES	4,221	10,006	18,998	10,000	20,000	10,000	100.0%	* street lighting
100-43100-50400	50400	REPAIR AND MAINTENANCE - CONTRACT	3,400	153,127	6,854	7,500	10,000	2,500	33.3%	* Cintas
100-43100-50401	50401	REPAIR AND MAINT - BUILDINGS	-	-	4,319	10,000	10,000	-	0.0%	* Moved a portion from -223 - Maintenance service contracts.
100-43100-50403	50403	REPAIR AND MAINT - VEHICLES	-	-	1,779	10,000	10,000	-	0.0%	* Contracted work
100-43100-50417	50417	UNIFORMS	7,923	11,467	10,845	12,500	13,500	1,000	8.0%	*

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100-43100-50430	50430	MISCELLANEOUS EXPENSE	-	-	108,073	-	-	-	-	
100-43100-50433	50433	DUES AND MEMBERSHIPS	373	250	373	500	500	-	0.0%	
100-43100-50810	50810	REFUNDS & REIMBURSEMENT	-	5,720	-	-	-	-	-	Inactive
100-43100-50811	50811	INSURANCE REFUNDS	-	50,746	35,519	-	-	-	-	Inactive - 2021 had Roof damage (offsetted with the insurance claim revenue)
TOTAL HIGHWAY, STREETS & ROADWAYS			894,674	1,288,934	1,404,133	1,406,400	1,565,600	159,200	11.3%	<i>* 20% reimbursed by Enterprise Funds (water/sewer)</i>
PAVED STREETS										
100-43121-50224	50224	STREET MAINTENANCE MATERIALS	101,297	76,565	6,263	15,000	20,000	5,000	33.3%	Crack filling (\$13k) and asphalt patching material (\$7k)
100-43121-50400	50400	REPAIR AND MAINTENANCE - CONTRACT	-	-	243,266	290,000	400,000	110,000	37.9%	Asphalt maintenance (\$300k), seal coating fog sealing (\$100k)
TOTAL PAVED STREETS			101,297	76,565	249,529	305,000	420,000	115,000	37.7%	
UNPAVED STREETS										
100-43122-50224	50224	STREET MAINTENANCE MATERIALS	156,484	125,610	92,395	112,500	125,000	12,500	11.1%	\$125,000 gravel
100-43122-50400	50400	REPAIR AND MAINTENANCE - CONTRACT	111,075	109,565	222,672	232,500	275,000	42,500	18.3%	\$115,000 gravel, \$160,000 dust control
TOTAL UNPAVED STREETS			267,560	235,175	315,067	345,000	400,000	55,000	15.9%	<i>\$160,000 Dust Control, \$240,000 Gravel</i>
ICE & SNOW REMOVAL										
100-43125-50210	50210	OPERATING SUPPLIES	47,069	40,350	45,351	55,000	60,000	5,000	9.1%	Salt and Sand - price increase in state contract and additional streets.
100-43125-50300	50300	PROFESSIONAL SERVICES	504	-	650	2,100	2,100	-	0.0%	Snow removal (Maple Grove) - previously in 43100 dept
TOTAL ICE & SNOW REMOVAL			47,573	40,350	46,001	57,100	62,100	5,000	8.8%	
ENGINEERING										
100-43170-50101	50101	FULL-TIME EMPLOYEES - REGULAR	-	-	-	185,700	205,200	19,500	10.5%	Reallocated Development Superintendent, allocated 40% of PW Director & Admin Assistant
100-43170-50102	50102	FULL-TIME EMPLOYEES - OVERTIME	-	-	-	-	-	-	-	
100-43170-50111	50111	PART-TIME EMPLOYEES - REGULAR	-	-	-	-	-	-	-	
100-43170-50121	50121	PERA	-	-	-	14,000	15,500	1,500	10.7%	
100-43170-50122	50122	FICA	-	-	-	11,600	12,800	1,200	10.3%	
100-43170-50126	50126	MEDICARE	-	-	-	2,700	3,000	300	11.1%	
100-43170-50130	50130	EMPLOYER PAID INSURANCE	-	-	-	34,700	39,800	5,100	14.7%	
100-43170-50300	50300	PROFESSIONAL SERVICES	52,516	104,853	75,961	80,000	80,000	-	0.0%	City projects
100-42400-50307	50307	PERSONNEL ADMINISTRATION	-	-	-	-	2,000	2,000	-	Recruitment/Retention
100-43170-50309	50309	WATERSHED LGU	17,605	21,685	11,965	10,000	10,000	-	0.0%	LGU wetland services.
TOTAL ENGINEERING			70,121	126,538	87,926	338,700	368,300	29,600	8.7%	
RECYCLING										
100-43201-50210	50210	OPERATING SUPPLIES	-	2,980	3,987	3,500	3,600	100	2.9%	
100-43201-50300	50300	PROFESSIONAL SERVICES	11,778	7,483	8,523	10,000	10,000	-	0.0%	Provider to Managing Billing/Balance City Subsidy.
TOTAL RECYCLING			11,778	10,463	12,510	13,500	13,600	100	0.7%	
RECREATION										
100-45100-50101	50101	FULL-TIME EMPLOYEES - REGULAR	-	-	34,102	38,800	64,500	25,700	66.2%	Park/Rec Supervisor split 50% with Parks
100-45100-50102	50102	FULL-TIME EMPLOYEES - OVERTIME	-	-	-	-	800	800	-	
100-45100-50111	50111	PART-TIME EMPLOYEES - REGULAR	-	-	-	27,000	29,800	-	0.0%	PT Program Coordinator
100-45100-50121	50121	PERA	-	-	2,558	3,000	4,900	1,900	63.3%	Park/Rec Supervisor split 50% with Parks
100-45100-50122	50122	FICA	-	-	2,252	4,200	5,900	1,700	40.5%	Park/Rec Supervisor split 50% with Parks
100-45100-50126	50126	MEDICARE	-	-	527	1,000	1,400	400	40.0%	Park/Rec Supervisor split 50% with Parks
100-45100-50130	50130	EMPLOYER PAID INSURANCE	-	-	4,658	8,800	14,300	5,500	62.5%	Park/Rec Supervisor split 50% with Parks
100-45100-50207	50207	TRAINING AND INSTRUCTIONAL SUPPLIES	-	-	537	17,770	7,000	(10,770)	-60.6%	MRPA Conference, other trainings
100-45100-50210	50210	OPERATING SUPPLIES	-	-	21,011	21,430	22,500	1,070	5.0%	
100-45100-50300	50300	PROFESSIONAL SERVICES	-	-	2,087	3,360	3,360	-	0.0%	Background checks and tournament
100-45100-50307	50307	PERSONNEL ADMINISTRATION	-	-	-	-	2,000	2,000	-	Recruitment/Retention

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100-45100-50365	50365	WORKER'S COMPENSATION INSURANCE	-	-	3,940	-	4,000	4,000	-	
100-45100-50417	50417	UNIFORMS	-	-	-	150	180	30	20.0%	
100-45100-50432	50432	CREDIT CARD FEES	-	-	-	-	4,000	4,000	-	Moved from 100-41900-50432 - Recreation program credit card processing fee - moved from Central Service Department
100-45100-50433	50433	DUES AND MEMBERSHIPS	-	-	285	500	500	-	0.0%	Moved from 100-45200-50433
		TOTAL RECREATION	-	-	71,956	126,010	165,140	39,130	31.1%	
PARKS										
100-45200-50101	50101	FULL-TIME EMPLOYEES - REGULAR	83,573	94,065	47,440	38,800	21,500	(17,300)	-44.6%	Park/Rec Supervisor split 50% with Parks
100-45200-50102	50102	FULL-TIME EMPLOYEES - OVERTIME	1,433	1,066	-	1,000	300	(700)	-70.0%	
100-45200-50111	50111	PART-TIME EMPLOYEES - REGULAR	-	-	-	19,700	53,900			Seasonal Employees
100-45200-50121	50121	PERA	4,118	4,551	2,433	3,000	1,700	(1,300)	-43.3%	Park/Rec Supervisor split 50% with Parks
100-45200-50122	50122	FICA	5,489	6,101	3,160	3,700	1,000	1,000	27.0%	Park/Rec Supervisor split 50% with Parks
100-45200-50126	50126	MEDICARE	1,284	1,445	721	900	1,100	200	22.2%	Park/Rec Supervisor split 50% with Parks
100-45200-50130	50130	EMPLOYER PAID INSURANCE	11,540	14,326	9,856	8,800	4,800	(4,000)	-45.5%	Park/Rec Supervisor split 50% with Parks
100-45200-50140	50140	UNEMPLOYMENT COMPENSATION	17	-	-	-	-	-	-	
100-45200-50207	50207	TRAINING AND INSTRUCTIONAL SUPPLIES	-	110	-	100	100	-	0.0%	
100-45200-50210	50210	OPERATING SUPPLIES	21,967	24,404	16,913	30,000	35,000	5,000	16.7%	
100-45200-50221	50221	REPAIRS AND MAINTENANCE SUPPLIES - EQUIP	37,015	37,507	27,441	50,000	50,000	-	0.0%	Materials for projects, improvements and maintenance (mulch, woodchip, gravel) (self performed)
100-45200-50261	50261	RECREATION PROGRAMMING	4,529	11,804	-	-	-	-	-	Inactive 2022 and forward, created Recreation department 45100
100-45200-50300	50300	PROFESSIONAL SERVICES	1,348	768	3,674	1,000	1,000	-	0.0%	Seasonal parks background check
100-45200-50321	50321	TELEPHONE	842	682	1,229	2,000	2,000	-	0.0%	
100-45200-50365	50365	WORKER'S COMPENSATION INSURANCE	13,504	15,281	9,184	14,000	10,000	(4,000)	-28.6%	Moved a portion to Recreation 100-45100-50365
100-45200-50380	50380	UTILITY SERVICES	4,520	5,767	8,545	6,500	6,500	-	0.0%	
100-45200-50381	50381	ELECTRIC UTILITIES	-	-	1,836	1,500	2,500	1,000	66.7%	Wright Hennepin
100-45200-50382	50382	WATER & SEWER	-	-	163	2,500	2,500	-	0.0%	City utility bills for water at parks
100-45200-50417	50417	UNIFORMS	-	-	-	-	-	-	-	
100-45200-50433	50433	DUES AND MEMBERSHIPS	-	800	150	-	-	-	-	Inactive - Move this budget to 100-45100-50433
100-45200-50530	50530	IMPROVEMENTS OTHER THAN BLDGS	39,312	38,810	40,499	40,000	-	(40,000)	-100.0%	
100-45200-50810	50810	REFUNDS & REIMBURSEMENT	-	2,210	-	-	-	-	-	NW Trail Grant - moved to liability account as this is a pass through revenue/expenditure
		TOTAL PARKS	230,491	259,697	173,244	223,500	197,600	(25,900)	-11.6%	Inactive - no longer using
TOTAL PUBLIC WORKS & PARKS			1,623,493	2,037,722	2,360,367	2,815,210	3,192,340	377,130	13.4%	
ALL GENERAL FUND EXPENDITURE			6,245,562	6,303,307	7,831,738	8,952,680	10,928,793	1,976,113	22.1%	

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G/L Account	Account	Description	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2023/2024 \$\$ Difference	2023/2024 % Change	Comments
DEBT SERVICE										
EQUIPMENT CERTIFICATE FUND										
<i>Disbursements</i>										
Equipment Certificate										
Fiscal Agent Fees / Issuing Fees										
Principal										
		Principal & Interest-2012B	44,389	44,389	-	-	-	-	-	
		Principal & Interest-2014A	52,878	52,878	-	-	-	-	-	
		Principal & Interest-2016A Equip	36,015	36,015	39,690	38,955	38,220	(735)	-1.9%	
		Principal & Interest-2018A Equip	80,010	80,010	81,323	79,275	82,478	3,203	4.0%	
		Principal & Interest-2018A Debt Service	37,406	37,406	32,996	30,634	28,271	(2,363)	-7.7%	
		Principal & Interest-2018A Abatement	73,500	73,500	78,750	78,750	-	-	0.0%	
		Principal & Interest-2020A Equip			104,475	102,690	106,155	3,465	3.4%	
		Principal & Interest-2022A Equip			-	249,624	247,734	(1,890)	-0.8%	
		Total Principal & Interest	324,198	324,198	337,234	579,928	581,608	1,680	0.3%	
		Required 5% overage								
		Total	324,198	324,198	337,234	579,928	581,608	1,680	0.3%	
Pavement Projects 2023B										
		Principal & Interest - Tax Abatement	-	-	-	-	185,000	185,000	-	
		Principal & Interest - Debt Service	-	-	-	-	188,590	188,590	-	
		Required 5% Overage								
		Total	-	-	-	-	373,590	373,590	-	
Facility Expansion (Public Works) 2020B										
		Principal & Interest	231,617	231,617	222,485	224,375	231,410	7,035	3.1%	
		Required 5% Overage								
		Total	231,617	231,617	222,485	224,375	231,410	7,035	3.1%	
COMBINED DEBT SERVICE EXPENDITURES			555,815	555,815	559,719	804,303	1,186,608	382,305	47.5%	
		TOTAL PROPERTY TAX REVENUE	4,067,936	4,443,243	5,099,598	6,354,020	8,358,263	2,004,243	31.5%	
		TOTAL GENERAL FUND REVENUE	6,578,741	6,966,662	7,740,933	8,952,680	10,928,793	1,976,113	22.1%	
		TOTAL DEBT SERVICE TAX LEVY	555,815	555,815	559,718	804,303	1,186,608	382,305	47.5%	
		TOTAL ALL REVENUES	7,134,556	7,522,477	8,300,651	9,756,983	12,115,401	2,358,418	24.2%	
		TOTAL ALL EXPENSES	6,801,377	6,859,122	8,391,456	9,756,983	12,115,401	2,358,418	24.2%	
		REVENUE - EXPENSE	333,178	663,355	(90,805)	-	-	-	-	
		TOTAL CERTIFIED LEVY (INCLUDES DEBT SERVICE)	4,660,559	5,045,377	5,699,430	7,158,323	9,544,871	2,386,548	33.3%	Total Property Tax Levy + Debt Serv Tax Levy
		TOTAL PROPERTY TAX LEVY	4,104,744	4,447,791	5,139,711	6,354,020	8,358,263	2,004,243	31.5%	
		ACTUAL PROPERTY TAX COLLECTED	4,067,936	4,443,243	5,149,055	-	-	-	-	