



WILLMAR CITY COUNCIL MEETING
WEDNESDAY, AUGUST 28, 2024 @ 6:30 PM
Willmar Municipal Utilities
700 Litchfield Ave SW, Willmar, MN 56201

AGENDA

1. Call Meeting to Order
2. Roll Call
3. Pledge of Allegiance
4. Proposed Additions or Deletions to Agenda
5. Regular Business
 - A. Review 2025 General Fund and Tax Levy
6. Adjourn



City Council Action Request

Council Meeting Date:	August 28, 2024	Agenda Item Number:	5.A.
Agenda Section:	Regular Business	Originating Department:	Finance
Resolution:	No	Prepared By:	Box, Odens, Valiant
Ordinance:	No	Presented By:	Tom Odens, Finance Director
Item:	Review 2025 General Fund and Tax Levy		

RECOMMENDED ACTION:

Mayor Reese and Staff will be looking to the City Council to make recommendations for changes to the 2025 General Fund that could possibly affect the 2025 Tax.Levy.,

OVERVIEW:

City Council will be reviewing the preliminary 2025 General Fund Budget and the Tax Levy. Staff will review the budget and tax levy process and how the levy is determined. This will be the City Council's opportunity to make suggestions to the Mayor and staff regarding the preliminary budget before the scheduled City Council meeting on September 3rd, when the Mayor will present the 2025 Budget as required by City Charter.

BUDGETARY/FISCAL ISSUES:

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

1. Tax Levy Memo 8.22.2024
2. General Fund Revenue Summary
3. 2025 Preliminary Revenue. Budget 20240820
4. General Fund Expense Summary
5. 2025 Preliminary Expense. Budget 20240820
6. CIP Memo 8.22.2024



333 6th Street Southwest | Willmar MN 56201 | 320.235.4913

To: Mayor and Council Members

From: Tom Odens, Finance Director 

Cc: Leslie Valiant, City Administrator; Kyle Box, City Operations Director

Date: August 22, 2024

Re: 2025 Preliminary Levy

Background

Each year the City must prepare an annual budget and property tax levy for the following year. Staff has analyzed revenue and expenditure information to prepare a preliminary budget and levy for your consideration.

The city provides great recreation programs, maintains parks while keeping neighborhoods safe and provides high-quality services that enhance our residents' lives daily. Responsible fiscal management is necessary to keep the city running smoothly as we evolve and meet future expectations and demands.

As outlined in this memo, a 9.3 percent increase in the city's levy would be necessary to fund the preliminary 2025 budget. The overall General Fund budget increased 3.08% compared to the 2024 budget increase of 7.64%. Based on the median home value in Willmar of \$180,200, the increase in taxes with all else remaining the same is \$44.66 per year, or \$3.72 per month.

Revenues

Revenues excluding property tax increased by \$79,055. A few key changes are noted below.

- Franchise Fees – includes the WRAC PEG access fee and the new estimated gas franchise fee adopted by the City Council for an increase of \$650,000
- Local Government Aid – LGA saw a slight uptick this year and remains a large portion of revenue. Certified 2025 LGA is \$6,130,179 compared to 2024 \$6,117,775 an increase of \$12,404.
- School Liaison Officer – Without a contract with Willmar Public Schools, we removed any expected income for 2025. The 2023-2024 contract would have resulted income of \$232,672 annually.
- ECPN – due to the sale of the CentraCare Care Center, we no longer receive and pay ECPN payments. This has always been a pass through, CentraCare paying the ECPN payment (Revenue) and the City paying the corresponding expense to the State.
- Transfer In – 2024 we had a one-time transfer into the General Fund of \$200,000 to aid in our street maintenance program. The 2025 reflects the reduction of that one-time transfer.

Expenses

Expenses increased overall by \$660,351. A few key changes are noted below.

- Salaries and Benefits – account for 65.8% of the general fund expenses. 2025 is the last year of the 3-year negotiated union contracts that was settled at a 3% wage increase. City also implemented a base pay scale in 2023 after conducting a market wage analysis, which resulted in some increases across the board. Staff has anticipated a 5% increase for the various covered insurances. All of this has resulted in an increase of \$348,424*.
- Legal – legal costs are now allocated by department instead of having a central payment code. This will reflect where the legal costs are being incurred more accurately.
- Capital Improvement Transfer – Staff is proposing a \$450,000 General Fund transfer for capital improvement expenditures, up from \$350,000 in 2024*.
- Equipment Certificate – A new expense of \$169,614 from the Fire Department and \$83,542 from Public Works to pay for equipment financed with 2024A bonds*.
- Engineer – increase of \$100,000 for professional services*.

*Salary/benefits + CIP + Equipment Certificate + Engineer Increases = \$801,580

Capital Improvement Program (CIP)

Council received the 2025-2029 Capital Requests on July 29, 2024. After reducing the requests with outside funding, the City would have to allocate \$2,543,650 to fully fund the 2025 requests. Staff recommends funding \$450,000 from the General Fund. Staff requests that the City Council provide input on what project(s) should move forward and / or adjust the amount of funding allocated. In 2024, the City allocated \$350,000 in cash from the General Fund while also utilizing \$752,250 from the Community Investment Fund.

Debt

Starting in 2022, the City utilized a debt service levy to pay for the street improvement bonds. With the addition of the 2024A bonds, the 2025 street debt service levy will be \$1,134,982 up from \$800,672 from 2024: an increase of \$334,310. In 2022 the City conducted a computerized review of all road conditions since that time approximately 10.4 miles have been improved.

City Hall

Starting in 2022, the City began levying for a new City Hall. The rate has been at or near 3% of the city tax rate. This figure fluctuates with the net tax capacity of the City. For 2025 it is estimated to be \$587,000. After taxes are collected in 2025, the City will have levied \$2.1 million.

2025 PROPOSED GENERAL FUND REVENUE SUMMARY



Revenue Types	2024	2025	Increase	
	Adopted Budget	Proposed Budget	-Decrease	% Change
Taxes - General Government	\$9,159,636	\$10,360,932	\$1,201,296	13%
Licenses and Permits - General Government	\$505,000	\$507,500	\$2,500	0%
Intergovernmental Revenue - General Government	\$6,492,775	\$6,507,179	\$14,404	0%
Intergovernmental Revenue - Public Safety	\$605,000	\$466,000	-\$139,000	-23%
Intergovernmental Revenue - Public Works	\$2,500	\$4,279	\$1,779	71%
Charges for Services - General Government	\$20,180	\$21,500	\$1,320	7%
Charges for Services - Public Safety	\$207,000	\$193,000	-\$14,000	-7%
Charges for Services - Public Works	\$2,800	\$75,000	\$72,200	2579%
Charges for Services - Culture and Recreation	\$636,648	\$668,000	\$31,352	5%
Charges for Services	\$25,000	\$0	-\$25,000	-100%
Fines and Forfeits - Public Safety	\$75,000	\$100,000	\$25,000	33%
Miscellaneous	\$386,000	\$300,000	-\$86,000	-22%
Other Finance Sources	\$3,301,808	\$2,876,308	-\$425,500	-13%
Total	\$21,419,347	\$22,079,698	\$660,351	3.083%

2025 PROPOSED REVENUE BUDGET

GENERAL FUND		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
10171010 GE - TAXES - GEN GOV (R)								
10171010 4000	CRTXVAL	-6,024,797.24	-6,408,541.43	-7,801,732.58	-4,716,728.08	-8,829,636.00	-9,410,932.00	6.6%
10171010 4010	DELTA	-86,124.54	-76,961.00	-78,234.63	-139,891.51	-100,000.00	-100,000.00	.0%
10171010 4060	FRANCHISE	-230,961.57	-230,740.69	-220,724.11	-106,300.67	-230,000.00	-850,000.00	269.6%
TOTAL GE - TAXES - GEN GOV (		-6,341,883.35	-6,716,243.12	-8,100,691.32	-4,962,920.26	-9,159,636.00	-10,360,932.00	13.1%
10171060 GE - TAXES - ECON DEV (R)								
10171060 4020	TIF	-20,000.00	.00	.00	.00	.00	.00	.0%
TOTAL GE - TAXES - ECON DEV		-20,000.00	.00	.00	.00	.00	.00	.0%
10172010 GE - LIC/PERMTS - GEN GOV (R)								
10172010 4200	LICPERMITS	-3,750.00	-19,873.33	-38,186.00	-8,943.00	-21,680.00	-20,000.00	-7.7%
10172010 4210	PLANPERMIT	-355,161.81	-440,612.74	-290,187.93	-4,599.00	-350,000.00	-7,500.00	-97.9%
10172010 4220	ROWEXPERMI	-12,300.00	-41,000.00	-11,650.00	-7,625.00	-10,000.00	-10,000.00	.0%
10172010 4230	LIQPRMTS	-51,108.00	-51,254.17	-54,220.84	-56,053.83	-50,520.00	-55,000.00	8.9%
10172010 4240	LIQVIOLATI	-2,000.00	-1,000.00	.00	.00	-500.00	.00	.0%
10172010 4260	BLDGPERMIT	-116,864.46	-103,561.62	-132,213.81	-491,725.66	-67,200.00	-400,000.00	495.2%
10172010 4270	NONBUSPERM	-4,063.00	-34,468.50	-8,895.50	-27,713.00	-5,100.00	-15,000.00	194.1%
TOTAL GE - LIC/PERMTS - GEN		-545,247.27	-691,770.36	-535,354.08	-596,659.49	-505,000.00	-507,500.00	.5%
10173010 GE - INTGOVREV - GEN GOV (R)								
10173010 4300	LGA	-5,052,407.00	-5,131,711.00	-5,255,956.00	-3,058,887.50	-6,117,775.00	-6,130,179.00	.2%
10173010 4301	SWAHAID	.00	.00	.00	-50,508.50	.00	.00	.0%
10173010 4310	FEDGRANT	-45,227.06	-14,001.65	-1,425.50	-2,981.81	.00	.00	.0%
10173010 4320	STGRANT	-377,672.38	-398,329.26	-507,481.37	-389,856.10	-360,000.00	-377,000.00	4.7%
10173010 4340	CTYGRANT	-23,570.70	-21,290.80	-28,280.57	.00	-15,000.00	.00	-100.0%
TOTAL GE - INTGOVREV - GEN G		-5,498,877.14	-5,565,332.71	-5,793,143.44	-3,502,233.91	-6,492,775.00	-6,507,179.00	.2%
10173020 GE - INTGOVREV - PUB SAFE (R)								
10173020 4310	FEDGRANT	.00	.00	-489.51	.00	.00	.00	.0%
10173020 4320	STGRANT	.00	.00	.00	-28,440.24	.00	.00	.0%
10173020 4330	POLICE DEP	-430,437.12	-450,225.25	-327,590.14	-4,653.97	-455,000.00	-466,000.00	2.4%
10173020 4360	SCHOOL LIA	-221,465.87	-225,895.19	-116,336.03	.00	-150,000.00	.00	.0%
TOTAL GE - INTGOVREV - PUB S		-651,902.99	-676,120.44	-444,415.68	-33,094.21	-605,000.00	-466,000.00	-23.0%
10173030 GE - INTGOVREV - PUB WRKS (R)								
10173030 4350	KANDICTYMN	-3,795.00	-4,279.00	-2,139.50	-2,139.50	-2,500.00	-4,279.00	71.2%
TOTAL GE - INTGOVREV - PUB W		-3,795.00	-4,279.00	-2,139.50	-2,139.50	-2,500.00	-4,279.00	71.2%

2025 PROPOSED REVENUE BUDGET

GENERAL FUND	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
10174010 GE - CHRGRSVS - GEN GOV (R)							
10174010 4400 ADMINISERV	-381.19	-287.41	-575.84	-90.00	-100.00	.00	.0%
10174010 4405 ELECTFILIN	.00	-35.00	.00	-140.00	-80.00	.00	.0%
10174010 4415 LANDRENT	.00	-27,244.11	-30,752.55	-2,001.00	-20,000.00	-21,500.00	7.5%
10174010 4455 FUELOILSAL	-6,067.89	.00	.00	.00	.00	.00	.0%
TOTAL GE - CHRGRSVS - GEN GO	-6,449.08	-27,566.52	-31,328.39	-2,231.00	-20,180.00	-21,500.00	6.5%
10174020 GE - CHRGRSVS - PUB SAFE (R)							
10174020 4200 LICPERMITS	-1,810.00	-2,740.00	-1,620.00	-1,200.00	-1,000.00	.00	.0%
10174020 4400 ADMINISERV	-5,253.23	-901.16	-707.25	.00	-500.00	.00	.0%
10174020 4410 FIRECONTR	-67,554.58	-57,633.14	-59,088.19	-21,604.22	-40,000.00	-42,000.00	5.0%
10174020 4415 LANDRENT	.00	.00	.00	-100.00	.00	.00	.0%
10174020 4440 FALARMS	-5,000.00	-4,000.00	-1,000.00	-3,000.00	-500.00	-1,000.00	100.0%
10174020 4445 PRESNLCHRG	-149,420.99	-195,144.91	-149,559.32	-110,837.99	-165,000.00	-150,000.00	-9.1%
10174020 4450 SALEMATRL	-4,086.86	-3,182.05	-5.00	.00	.00	.00	.0%
10174020 4460 EQUIPMENT	-350.00	.00	-15,705.00	.00	.00	.00	.0%
TOTAL GE - CHRGRSVS - PUB SA	-233,475.66	-263,601.26	-227,684.76	-136,742.21	-207,000.00	-193,000.00	-6.8%
10174030 GE - CHRGRSVS - PUB WRKS (R)							
10174030 4420 NUISANCE	.00	.00	-1,094.32	-628.31	.00	.00	.0%
10174030 4425 PW SERV	-5,094.52	-6,044.64	-3,532.16	-445.44	.00	.00	.0%
10174030 4445 PRESNLCHRG	-748.08	-370.24	-765.36	-2,376.27	.00	.00	.0%
10174030 4450 SALEMATRL	-440.00	.00	-997.77	-816.69	-300.00	.00	.0%
10174030 4455 FUELOILSAL	.00	-6,189.58	-4,998.32	-54,318.15	-2,500.00	-75,000.00	2900.0%
10174030 4460 EQUIPMENT	-200.00	-564.00	-695.30	-72.00	.00	.00	.0%
TOTAL GE - CHRGRSVS - PUB WR	-6,482.60	-13,168.46	-12,083.23	-58,656.86	-2,800.00	-75,000.00	2578.6%
10174050 GE - CHRGRSVS - CULT REC (R)							
10174050 4445 PRESNLCHRG	-995.00	-375.00	.00	.00	.00	.00	.0%
10174050 4465 ADMISSION	-61,031.04	-72,646.42	-84,116.47	-39,020.17	-72,000.00	-75,000.00	4.2%
10174050 4470 FACLTYPRENT	-329,716.57	-345,446.20	-251,579.72	-280,249.97	-313,148.00	-315,000.00	.6%
10174050 4475 VENDING	-9,465.13	-9,212.99	-8,991.65	-5,679.26	-10,000.00	-10,000.00	.0%
10174050 4480 YTHPROGRAM	-107,527.75	-106,656.50	-170,977.42	-128,496.38	-104,500.00	-115,000.00	10.0%
10174050 4485 CONCESSION	-51,287.38	-85,558.14	-95,181.00	-68,950.64	-85,000.00	-90,000.00	5.9%
10174050 4490 ADV SALES	-14,001.00	-8,002.00	-9,001.00	-4,930.00	-8,000.00	-8,000.00	.0%
10174050 4495 NONTAXGDS	-1,151.23	-2.00	-2.00	-1,307.60	.00	.00	.0%
10174050 4500 ADULT PROG	-46,183.09	-52,427.60	-70,425.24	-32,578.49	-44,000.00	-50,000.00	13.6%
10174050 4800 COMMGRANTS	.00	.00	-3,926.90	-500.00	.00	.00	.0%
10174050 4840 CNTRI/DNTN	-1,002.00	-661.41	-1,244.00	-13,563.09	.00	-5,000.00	.0%
10174050 4870 MISC	-1,041.04	.00	-1,439.33	-490.15	.00	.00	.0%
TOTAL GE - CHRGRSVS - CULT R	-623,401.23	-680,988.26	-696,884.73	-575,765.75	-636,648.00	-668,000.00	4.9%

2025 PROPOSED REVENUE BUDGET

GENERAL FUND		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
10174080 CHARGES FOR SERVICES								
10174080 4450	SALEMATRL	-71,139.97	-73,747.53	-8,971.04	.00	-25,000.00	.00	.0%
TOTAL CHARGES FOR SERVICES		-71,139.97	-73,747.53	-8,971.04	.00	-25,000.00	.00	-100.0%
10175010 GE - FIN/FRFTS - GEN GOV (R)								
10175010 4400	ADMINSERV	-14,768.50	-2,084.06	-314.00	.00	.00	.00	.0%
TOTAL GE - FIN/FRFTS - GEN G		-14,768.50	-2,084.06	-314.00	.00	.00	.00	.0%
10175020 GE - FIN/FRFTS - PUB SAFE (R)								
10175020 4700	FINESFORFE	-99,941.99	-90,898.61	-98,536.21	-74,388.65	-75,000.00	-100,000.00	33.3%
TOTAL GE - FIN/FRFTS - PUB S		-99,941.99	-90,898.61	-98,536.21	-74,388.65	-75,000.00	-100,000.00	33.3%
10176010 GE - SPASSMETS - GEN GOV (R)								
10176010 4100	URRSPASSMT	-2,763.28	-3,845.48	-1,520.81	-1,091.29	.00	.00	.0%
10176010 4110	DELSPASSMT	-133.90	.00	-137.70	-129.37	.00	.00	.0%
TOTAL GE - SPASSMETS - GEN G		-2,897.18	-3,845.48	-1,658.51	-1,220.66	.00	.00	.0%
10177010 GE - MISC - GEN GOV (R)								
10177010 4800	COMMGRANTS	-550.00	-2,700.00	-1,100.00	.00	.00	.00	.0%
TOTAL GE - MISC - GEN GOV (R)		-550.00	-2,700.00	-1,100.00	.00	.00	.00	.0%
10177080 GE - MISC - MISC (R)								
10177080 4450	SALEMATRL	.00	.00	.00	-1,624.47	.00	.00	.0%
10177080 4800	COMMGRANTS	-650.00	.00	-152,000.00	-3,500.00	-150,000.00	-150,000.00	.0%
10177080 4810	INTREV	-48,022.21	-79,350.89	-140,563.50	-73,007.23	-100,000.00	-100,000.00	.0%
10177080 4820	INSPASS	-15,666.38	-9,323.95	-489,809.52	-3,942.88	-10,000.00	-5,000.00	-50.0%
10177080 4830	SALE ASSET	-20,200.00	-3,000.00	.00	.00	.00	.00	.0%
10177080 4850	INSURREIMB	-112,046.79	-78,246.08	-328,812.03	-4,617.74	-100,000.00	-25,000.00	-75.0%
10177080 4860	REFND/REIM	-19,525.12	-15,553.14	-47,676.82	-93,329.77	-20,000.00	-20,000.00	.0%
10177080 4870	MISC	-27,853.59	-24,241.94	-23,481.38	-1,998.39	-6,000.00	.00	.0%
10177080 4880	MRKTVAL	-38,492.41	-38,177.60	-197,761.10	-14,030.55	.00	.00	.0%
10177080 4881	CAP GAINS	.00	-21,439.39	.00	.00	.00	.00	.0%
TOTAL GE - MISC - MISC (R)		-282,456.50	-269,332.99	-1,380,104.35	-196,051.03	-386,000.00	-300,000.00	-22.3%
10178010 GE - OTHERFIN - GEN GOV (R)								
10178010 4990	TRANSIN	-2,938,600.34	-2,999,796.04	-2,565,274.24	-2,780,462.70	-3,301,808.00	-2,876,308.00	-12.9%
TOTAL GE - OTHERFIN - GEN GO		-2,938,600.34	-2,999,796.04	-2,565,274.24	-2,780,462.70	-3,301,808.00	-2,876,308.00	-12.9%
TOTAL REVENUE		-17,341,868.80	-18,081,474.84	-19,899,683.48	-12,922,566.23	-21,419,347.00	-22,079,698.00	.0%

2025 PROPOSED GENERAL FUND EXPENSE DEPARTMENT SUMMARY



General Fund Department		2024 Adopted Budget	2025 Proposed Budget	Increase -Decrease	% Change
101801	City Administrator	\$1,110,951	\$868,905	-\$242,046	-21.79%
101802	Mayor & Council	\$378,150	\$414,150	\$36,000	9.52%
101803	City Hall Building	\$810,217	\$875,940	\$65,723	8.11%
101804	City Clerk	\$231,930	\$242,293	\$10,363	4.47%
101805	Elections	\$125,859	\$23,400	-\$102,459	-81.41%
101806	Finance	\$527,067	\$554,992	\$27,925	5.30%
101807	Planning & Development	\$938,524	\$1,063,684	\$125,160	13.34%
101808	Legal	\$350,000	\$0	-\$350,000	-100.00%
101809	Information Technology	\$803,378	\$813,658	\$10,280	1.28%
101810	Human Resources	\$215,206	\$265,119	\$49,913	23.19%
101811	Cultural Diversity	\$173,578	\$220,264	\$46,686	26.90%
101820	Police Department	\$6,481,869	\$6,988,408	\$506,539	7.81%
101821	Fire Department	\$1,192,512	\$1,297,384	\$104,872	8.79%
101830	Public Works	\$4,096,722	\$4,336,678	\$239,956	5.86%
101831	Engineering	\$297,500	\$404,000	\$106,500	35.80%
101832	Transit System	\$20,500	\$21,000	\$500	2.44%
101833	Storm Water	\$83,500	\$88,000	\$4,500	5.39%
101838	Airport	\$0	\$0	\$0	0.00%
101841	WRAC	\$142,470	\$151,280	\$8,810	6.18%
101842	Library	\$589,018	\$596,669	\$7,651	1.30%
101843	Auditorium	\$111,768	\$71,268	-\$40,500	-36.24%
101844	Parks & Rec	\$1,093,248	\$1,139,522	\$46,274	4.23%
101845	Civic Center	\$1,041,360	\$1,052,942	\$11,582	1.11%
101846	Event Center	\$10,000	\$10,000	\$0	0.00%
101847	Community Center	\$292,433	\$307,115	\$14,682	5.02%
101848	Aquatic Center	\$301,587	\$273,027	-\$28,560	-9.47%
Total		\$21,419,347	\$22,079,698	\$660,351	3.08%

2025 PROPOSED EXPENSE BUDGET

GENERAL FUND	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
101801 GE - ADMINISTRATION (E)							
101801 5000 SAL-REG EM	360,710.34	335,864.25	414,782.20	221,523.30	360,382.00	369,147.00	2.4%
101801 5010 OT-REG EMP	.00	83.91	91.73	95.41	.00	250.00	.0%
101801 5020 TEMPEMP	1,098.72	.00	.00	.00	.00	.00	.0%
101801 5030 EMPLR-PEN	34,887.37	43,190.55	61,468.37	32,872.31	60,661.00	61,320.00	1.1%
101801 5040 EMPLR-INSU	43,076.53	107,269.20	78,525.10	43,388.50	70,858.00	67,138.00	-5.2%
101801 5060 RETIREDEMP	444.07	.00	4,287.76	.00	.00	.00	.0%
101801 5070 INSPASS	58,289.30	73,406.94	51,643.61	24,893.68	55,000.00	55,000.00	.0%
101801 5075 INSPASS	41,118.41	54,720.85	436,412.70	5,870.52	10,000.00	10,000.00	.0%
101801 5230 ADVERTISE	1,491.52	1,322.65	4,618.15	814.32	2,000.00	1,500.00	-25.0%
101801 5270 POSTAGE	172.70	80.66	142.47	115.19	150.00	150.00	.0%
101801 5280 INSDIRECT	39,914.50	82,575.53	42,744.51	.00	100,000.00	100,000.00	.0%
101801 5330 PRINTPUB	286.28	73.24	984.54	93.82	150.00	150.00	.0%
101801 5340 CHRGCARD	16,110.64	18,458.62	19,503.74	13,950.91	20,000.00	20,000.00	.0%
101801 5370 CONFTRVL	3,084.60	6,907.34	9,283.45	8,789.85	15,000.00	12,500.00	-16.7%
101801 5380 ALSGENTRVL	.00	1,744.38	3,114.36	1,043.01	1,500.00	1,500.00	.0%
101801 5390 AWARDS	888.00	2,411.17	477.06	345.09	250.00	250.00	.0%
101801 5400 SUBSCRIPT	239.76	125.00	16,517.54	3,303.72	3,000.00	5,000.00	66.7%
101801 5410 INSURANCES	132,545.00	58,130.23	67,482.50	45,259.28	70,000.00	70,000.00	.0%
101801 5450 LICTAXES	.00	18,888.92	9,270.94	58.00	.00	.00	.0%
101801 5460 PROFESSION	149,033.67	149,269.52	200,914.64	8,829.84	27,000.00	20,000.00	-25.9%
101801 5480 REFRIMBSTS	110,840.73	109,626.52	78,860.72	12,212.10	75,000.00	75,000.00	.0%
101801 5490 OTHER	163,463.97	226,499.14	246,752.86	55,013.95	240,000.00	.00	.0%
101801 5810 INTEREST	1,582.30	1,342.12	.00	.00	.00	.00	.0%
101801 5910 MRKTVALU	109,165.06	451,881.75	28,546.56	546.80	.00	.00	.0%
TOTAL GE - ADMIN (E)	1,268,443.47	1,743,872.49	1,776,425.51	479,019.60	1,110,951.00	868,905.00	-21.8%
101802 GE - MAYOR & COUNCIL (E)							
101802 5020 TEMPEMP	72,373.04	72,350.04	119,805.04	69,652.94	120,000.00	120,000.00	.0%
101802 5030 EMPLR-PEN	5,893.88	5,892.77	9,931.35	5,684.67	9,800.00	9,800.00	.0%
101802 5040 EMPLR-INSU	80.00	75.00	76.28	52.57	100.00	100.00	.0%
101802 5270 POSTAGE	305.68	115.45	39.06	169.60	250.00	250.00	.0%
101802 5275 LEGAL	.00	.00	.00	74,734.65	.00	50,000.00	.0%
101802 5330 PRINTPUB	2,136.00	4,736.38	2,156.19	9,440.13	17,000.00	17,000.00	.0%
101802 5370 CONFTRVL	7,197.43	7,302.01	13,105.50	5,006.97	12,000.00	10,000.00	-16.7%
101802 5380 ALSGENTRVL	106.41	1,222.17	1,157.83	422.76	1,500.00	1,500.00	.0%
101802 5400 SUBSCRIPT	62,075.34	67,998.65	67,454.13	62,330.59	82,000.00	70,000.00	-14.6%
101802 5420 RENTS	325.00	761.80	.00	.00	.00	.00	.0%
101802 5460 PROFESSION	762.50	42,172.03	51,653.77	1,040.00	15,000.00	15,000.00	.0%
101802 5470 CIVICPROM	100,142.60	89,857.36	71,000.00	93,500.00	119,500.00	119,500.00	.0%
101802 5490 OTHER	2,083.15	1,178.44	.00	231.38	1,000.00	1,000.00	.0%
TOTAL GE - MAYOR&COUN (E)	253,481.03	293,662.10	336,379.15	322,266.26	378,150.00	414,150.00	9.5%
101803 GE - CITY HALL (E)							
101803 5000 SAL-REG EM	56,410.80	59,067.40	46,129.90	29,182.84	49,198.00	50,703.00	3.1%

2025 PROPOSED EXPENSE BUDGET

GENERAL FUND		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
101803 5010	OT-REG EMP	.00	320.07	408.33	85.00	.00	250.00	.0%
101803 5020	TEMPEMP	.00	.00	2,784.88	.00	.00	.00	.0%
101803 5030	EMPLR-PEN	8,541.59	8,986.76	7,205.15	4,366.54	8,447.00	8,459.00	.1%
101803 5040	EMPLR-INSU	27,982.90	30,816.88	20,239.77	9,144.11	28,454.00	13,235.00	-53.5%
101803 5200	GENSUPP	5,284.41	10,026.13	6,193.99	4,094.32	9,350.00	9,000.00	-3.7%
101803 5210	OFFICE SUP	13,629.49	15,314.53	13,742.00	5,473.34	30,300.00	30,500.00	.7%
101803 5220	SMALL TOOL	17,682.22	375.83	1,725.35	215.79	2,000.00	1,500.00	-25.0%
101803 5260	MTRFUEL	494.42	219.18	262.26	116.81	1,000.00	750.00	-25.0%
101803 5270	POSTAGE	772.83	905.00	1,052.81	580.00	1,000.00	1,000.00	.0%
101803 5280	INSDRECT	2,591.00	9,923.00	.00	.00	.00	.00	.0%
101803 5290	COMM	.00	.00	605.55	.00	7,500.00	.00	-100.0%
101803 5300	MAINT EQUIP	9,999.46	13,549.99	3,344.30	1,699.50	500.00	1,000.00	100.0%
101803 5310	MTCESTRUCT	.00	19,081.12	20,241.70	15,205.63	18,000.00	20,000.00	11.1%
101803 5320	MAINTSTRUC	11,169.07	.00	173.25	74.25	.00	.00	.0%
101803 5350	UTILITIES	34,829.81	34,267.39	39,814.80	21,248.88	38,000.00	40,000.00	5.3%
101803 5360	WASTEREM	2,060.38	3,034.94	3,999.31	1,681.73	3,000.00	3,250.00	8.3%
101803 5370	CONFTRVL	83.72	141.04	40.94	.00	750.00	500.00	-33.3%
101803 5380	ALSGENTRVL	232.45	303.02	97.98	.00	250.00	250.00	.0%
101803 5400	SUBSCRIPT	776.27	2,135.01	226.58	419.51	300.00	300.00	.0%
101803 5410	INSURANCES	.00	.00	10,492.70	4,036.00	10,500.00	10,500.00	.0%
101803 5420	RENTS	2,197.66	2,663.87	11,013.69	492.25	.00	.00	.0%
101803 5450	LICTAXES	251.00	300.25	151.00	251.00	300.00	300.00	.0%
101803 5460	PROFESSION	393.30	5,161.43	62,537.35	26,877.33	50,000.00	35,000.00	-30.0%
101803 5490	OTHER	726.67	4,318.26	68.00	.00	.00	.00	.0%
101803 5610	FURNEQUIP	.00	.00	4,407.98	.00	.00	.00	.0%
101803 5980	TRSTO CIP	1,290,914.00	.00	1,889,600.00	350,000.00	350,000.00	450,000.00	28.6%
101803 5999	TRSDEBTSRV	.00	.00	196,384.75	201,368.00	201,368.00	199,443.00	-1.0%
TOTAL GE - CITY HALL (E)		1,487,023.45	220,911.10	2,342,944.32	676,612.83	810,217.00	875,940.00	8.1%
101804 GE - CITY CLERK (E)								
101804 5000	SAL-REG EM	126,954.75	125,961.96	168,944.94	117,830.87	137,900.00	138,683.00	.6%
101804 5010	OT-REG EMP	4,556.65	7,786.36	6,783.71	1,525.50	8,000.00	8,000.00	.0%
101804 5020	TEMPEMP	17,590.75	15,081.00	8,744.00	5,732.00	12,000.00	10,000.00	-16.7%
101804 5030	EMPLR-PEN	21,276.05	21,406.33	24,729.57	13,079.44	23,381.00	27,315.00	16.8%
101804 5040	EMPLR-INSU	45,268.53	50,353.49	50,021.45	32,250.07	44,524.00	52,520.00	18.0%
101804 5270	POSTAGE	1,486.28	1,287.91	1,135.42	544.97	2,500.00	1,750.00	-30.0%
101804 5330	PRINTPUB	444.93	539.92	1,036.26	13,005.70	1,300.00	1,500.00	15.4%
101804 5370	CONFTRVL	262.03	1,931.03	2,220.17	475.00	2,000.00	2,000.00	.0%
101804 5380	ALSGENTRVL	.00	16.00	.00	702.42	50.00	250.00	400.0%
101804 5390	AWARDS	.00	.00	204.94	253.50	200.00	200.00	.0%
101804 5400	SUBSCRIPT	45.00	72.50	1,210.00	1,085.00	75.00	75.00	.0%
101804 5490	OTHER	120.00	120.00	876.22	1,031.10	.00	.00	.0%
TOTAL GE - CITY CLERK (E)		218,004.97	224,556.50	265,906.68	187,515.57	231,930.00	242,293.00	4.5%
101805 GE - ELECTIONS (E)								
101805 5000	SAL-REG EM	13,496.70	13,704.20	631.19	468.00	15,082.00	.00	.0%
101805 5010	OT-REG EMP	4.85	254.52	.00	.00	1,100.00	.00	.0%

CITY OF WILLMAR

2025 PROPOSED EXPENSE BUDGET

GENERAL FUND		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
101805 5020	TEMPEMP	.00	48,790.92	.00	25,146.00	75,000.00	15,000.00	-80.0%
101805 5030	EMPLR-PEN	1,978.50	2,064.45	92.16	212.84	9,000.00	.00	.0%
101805 5040	EMPLR-INSU	5,055.80	5,439.05	562.22	.00	6,327.00	.00	.0%
101805 5200	GENSUPP	3,860.00	2,027.30	.00	106.43	600.00	.00	.0%
101805 5210	OFFICE SUP	10.26	270.30	.00	.00	300.00	.00	.0%
101805 5270	POSTAGE	71.50	529.58	13.20	1,131.85	700.00	.00	.0%
101805 5300	MAINT EQUIP	886.25	14,110.96	5,045.00	.00	15,000.00	7,000.00	-53.3%
101805 5330	PRINTPUB	.00	426.92	140.00	123.15	450.00	150.00	-66.7%
101805 5370	CONFTRVL	.00	199.80	.00	9.38	300.00	.00	.0%
101805 5420	RENTS	.00	435.00	.00	135.00	500.00	.00	.0%
101805 5460	PROFESSION	.00	1,393.75	1,061.45	20.00	1,500.00	1,250.00	-16.7%
101805 5490	OTHER	.00	.00	.00	84.20	.00	.00	.0%
TOTAL GE - ELECTIONS (E)		25,363.86	89,646.75	7,545.22	27,436.85	125,859.00	23,400.00	-81.4%
101806 GE - FINANCE (E)								
101806 5000	SAL-REG EM	314,018.22	280,645.20	353,929.22	188,587.77	318,915.00	350,393.00	9.9%
101806 5010	OT-REG EMP	126.02	514.54	102.56	1,582.73	2,000.00	3,000.00	50.0%
101806 5020	TEMPEMP	296.25	.00	.00	.00	.00	.00	.0%
101806 5030	EMPLR-PEN	47,193.33	42,384.41	47,758.62	28,289.86	54,058.00	58,664.00	8.5%
101806 5040	EMPLR-INSU	100,511.42	102,329.25	83,865.28	54,441.93	87,294.00	89,515.00	2.5%
101806 5270	POSTAGE	1,935.75	3,125.03	3,358.56	1,922.00	3,000.00	3,000.00	.0%
101806 5340	CHRG CARD	.00	.00	1,708.21	.00	.00	.00	.0%
101806 5370	CONFTRVL	81.60	.00	912.22	1,638.50	5,500.00	4,500.00	-18.2%
101806 5390	AWARDS	.00	.00	254.99	.00	.00	.00	.0%
101806 5400	SUBSCRIPT	236.58	2,633.17	242.95	411.67	1,300.00	920.00	-29.2%
101806 5460	PROFESSION	26,800.00	57,780.00	128,475.84	4,100.00	55,000.00	45,000.00	-18.2%
101806 5480	REFRIMBSTS	.00	.00	6.50	15.66	.00	.00	.0%
101806 5490	OTHER	1,472.00	.00	2,281.52	317.28	.00	.00	.0%
TOTAL GE - FINANCE (E)		492,671.17	489,411.60	622,896.47	281,307.40	527,067.00	554,992.00	5.3%
101807 GE - PLAN&DEV (E)								
101807 5000	SAL-REG EM	410,293.92	433,036.52	480,027.35	322,351.73	560,252.00	573,809.00	2.4%
101807 5010	OT-REG EMP	4,521.13	4,333.56	1,831.20	759.79	4,500.00	6,000.00	33.3%
101807 5020	TEMPEMP	12,852.00	5,340.00	2,899.59	.00	5,000.00	15,000.00	200.0%
101807 5030	EMPLR-PEN	60,948.65	64,630.34	69,011.48	48,142.96	95,097.00	99,111.00	4.2%
101807 5040	EMPLR-INSU	94,946.13	130,235.57	133,871.38	89,144.97	147,325.00	138,114.00	-6.3%
101807 5200	GENSUPP	.00	.00	147.00	139.23	.00	1,200.00	.0%
101807 5220	SMALL TOOL	474.71	166.48	636.95	39.76	850.00	500.00	-41.2%
101807 5230	ADVERTISE	21,875.83	31,099.31	2,575.68	346.04	2,000.00	2,000.00	.0%
101807 5260	MTRFUEL	1,564.60	4,139.00	3,913.54	1,606.92	4,000.00	1,500.00	-62.5%
101807 5270	POSTAGE	1,628.44	1,736.93	3,601.04	962.44	2,300.00	1,000.00	-56.5%
101807 5275	LEGAL	.00	.00	.00	22,927.15	.00	100,000.00	.0%
101807 5300	MAINT EQUIP	124.27	2,014.47	230.66	621.49	1,000.00	1,500.00	50.0%
101807 5330	PRINTPUB	3,334.12	2,035.66	2,578.24	1,925.92	5,000.00	2,500.00	-50.0%
101807 5370	CONFTRVL	3,464.16	10,589.62	13,453.66	5,174.92	12,500.00	15,000.00	20.0%
101807 5380	ALSGENTRVL	83.06	416.62	667.28	837.71	1,200.00	1,200.00	.0%
101807 5390	AWARDS	.00	.00	.00	53.50	.00	250.00	.0%

2025 PROPOSED EXPENSE BUDGET

GENERAL FUND		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
101807 5400	SUBSCRIPT	10,805.09	1,023.83	28,884.95	3,971.74	8,000.00	5,000.00	-37.5%
101807 5410	INSURANCES	8,703.00	8,975.00	9,973.00	10,534.00	13,000.00	.00	.0%
101807 5450	LICTAXES	6,478.33	22,687.89	1,889.67	.00	18,000.00	.00	.0%
101807 5460	PROFESSION	11,062.44	5,523.49	25,691.61	97,811.75	10,000.00	100,000.00	900.0%
101807 5490	OTHER	848.98	1,078.80	27,917.69	11,772.51	16,000.00	.00	.0%
101807 5500	SAFETY PRO	.00	.00	95.36	.00	.00	.00	.0%
101807 5830	TAX ABATEM	.00	.00	13,050.00	20,909.91	.00	.00	.0%
101807 5990	TRSTOFNDS	32,500.00	111,500.00	32,500.00	32,500.00	32,500.00	.00	.0%
TOTAL GE - PLAN&DEV (E)		686,508.86	840,563.09	855,447.33	672,534.44	938,524.00	1,063,684.00	13.3%
101808 GE - LEGAL (E)								
101808 5460	PROFESSION	388,717.78	400,065.84	452,582.57	149,253.14	350,000.00	.00	.0%
101808 5490	OTHER	.00	.00	6,647.50	.00	.00	.00	.0%
TOTAL GE - LEGAL (E)		388,717.78	400,065.84	459,230.07	149,253.14	350,000.00	.00	-100.0%
101809 GE - INFO TECH (E)								
101809 5000	SAL-REG EM	192,880.93	187,224.55	212,370.55	137,448.85	222,061.00	234,841.00	5.8%
101809 5010	OT-REG EMP	.00	158.52	525.89	386.98	1,000.00	2,000.00	100.0%
101809 5020	TEMPEM	100.00	.00	.00	.00	.00	.00	.0%
101809 5030	EMPLR-PEN	29,089.43	28,010.40	31,975.34	20,362.49	37,701.00	39,440.00	4.6%
101809 5040	EMPLR-INSU	52,886.89	49,907.50	62,177.05	41,261.64	61,516.00	63,177.00	2.7%
101809 5200	GENSUPP	2,396.37	2,124.82	2,697.58	976.65	1,000.00	5,000.00	400.0%
101809 5220	SMALL TOOL	49,310.43	45,081.07	74,996.68	71,585.78	75,000.00	75,000.00	.0%
101809 5270	POSTAGE	11.10	3.75	209.23	62.39	100.00	100.00	.0%
101809 5290	COMM	71,325.97	89,455.80	82,467.75	89,584.57	131,000.00	136,000.00	3.8%
101809 5300	MAINT EQUIP	14,163.21	31,370.68	38,832.78	19,710.20	23,000.00	15,000.00	-34.8%
101809 5310	MAINTSTRUC	.00	2,718.22	6,244.33	4,055.12	8,000.00	16,000.00	100.0%
101809 5370	CONFTRVL	278.88	5,511.50	4,023.26	123.68	6,000.00	6,000.00	.0%
101809 5380	ALSGENTRVL	.00	84.72	.00	.00	.00	.00	.0%
101809 5390	AWARDS	.00	154.51	.00	53.50	.00	.00	.0%
101809 5400	SUBSCRIPT	164,568.49	151,179.21	170,651.61	113,532.29	150,000.00	122,100.00	-18.6%
101809 5410	INSURANCES	580.00	868.00	1,012.00	6,627.00	.00	.00	.0%
101809 5420	RENTS	.00	.00	.00	7,454.62	12,000.00	18,000.00	50.0%
101809 5450	LICTAXES	25,020.76	56,849.19	44,705.43	64,800.52	70,000.00	76,000.00	8.6%
101809 5460	PROFESSION	8,761.63	-2,279.67	9,694.98	3,058.75	5,000.00	5,000.00	.0%
101809 5480	REFRIMBSTS	.00	.00	13.01	.00	.00	.00	.0%
101809 5490	OTHER	58.57	2,643.64	2,678.86	190.29	.00	.00	.0%
TOTAL GE - INFO TECH (E)		611,432.66	651,066.41	745,276.33	581,275.32	803,378.00	813,658.00	1.3%
101810 GE - HR (E)								
101810 5000	SAL-REG EM	62,684.52	99,768.08	120,040.07	69,390.97	115,868.00	119,614.00	3.2%
101810 5020	TEMPEM	10,888.40	20,647.81	14,795.84	21,189.82	29,000.00	37,000.00	27.6%
101810 5030	EMPLR-PEN	10,714.77	17,703.35	21,579.12	13,474.41	19,514.00	25,998.00	33.2%
101810 5040	EMPLR-INSU	16,889.83	12,717.76	12,369.97	17,522.41	11,224.00	52,357.00	366.5%
101810 5210	OFFICE SUP	1.12	64.70	819.51	.00	.00	.00	.0%

2025 PROPOSED EXPENSE BUDGET

GENERAL FUND	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
101810 5220 SMALL TOOL	570.00	.00	.00	.00	.00	.00	.0%
101810 5230 ADVERTISE	5.84	.00	.00	.00	.00	.00	.0%
101810 5270 POSTAGE	36.31	40.98	39.58	109.07	100.00	150.00	50.0%
101810 5300 MAINT EQUIP	541.91	2,686.25	.00	.00	.00	.00	.0%
101810 5330 PRINT PUB	.00	9.41	.00	.00	.00	.00	.0%
101810 5370 CONFTRVL	800.00	20.00	1,621.00	348.85	2,000.00	2,500.00	25.0%
101810 5380 ALSGENTRVL	47.89	112.07	100.45	128.64	500.00	1,000.00	100.0%
101810 5390 AWARDS	.00	1,069.08	.00	.00	.00	.00	.0%
101810 5400 SUBSCRIPT	26,850.14	11,562.03	429.07	175.00	2,000.00	500.00	-75.0%
101810 5460 PROFESSION	47,107.40	19,172.68	11,030.68	7,263.94	35,000.00	25,000.00	-28.6%
101810 5480 REFRIMBSTS	.00	.00	6.51	.00	.00	.00	.0%
101810 5490 OTHER	.00	94.00	.00	425.00	.00	1,000.00	.0%
TOTAL GE - HR (E)	177,138.13	185,668.20	182,831.80	130,028.11	215,206.00	265,119.00	23.2%
101811 GE - CULTUREDIV (E)							
101811 5000 SAL-REG EM	.00	.00	.00	76,838.30	124,818.00	126,922.00	1.7%
101811 5030 EMPLR-PEN	.00	.00	.00	11,471.99	21,000.00	21,069.00	.3%
101811 5040 EMPLR-INSU	.00	.00	.00	17,061.68	26,010.00	52,273.00	101.0%
101811 5200 GENSUPP	.00	.00	.00	821.92	.00	1,000.00	.0%
101811 5370 CONFTRVL	.00	.00	1,100.51	1,386.68	1,000.00	3,000.00	200.0%
101811 5380 ALSGENTRVL	.00	.00	.00	.00	500.00	1,000.00	100.0%
101811 5400 SUBSCRIPT	.00	.00	.00	.00	250.00	5,000.00	1900.0%
101811 5460 PROFESSION	.00	.00	2,756.04	1,000.00	.00	.00	.0%
101811 5470 CIVICPROM	.00	.00	.00	.00	.00	10,000.00	.0%
TOTAL GE - CULTUREDIV (E)	.00	.00	3,856.55	108,580.57	173,578.00	220,264.00	26.9%
101820 GE - POLICE DEP (E)							
101820 5000 SAL-REG EM	2,976,927.19	3,107,390.79	3,364,182.65	2,142,962.56	3,514,370.00	3,662,667.00	4.2%
101820 5010 OT-REG EMP	248,048.34	230,382.85	194,559.53	138,696.90	220,000.00	222,000.00	.9%
101820 5020 TEMPEMP	85,956.05	124,880.42	37,181.87	90,120.56	110,000.00	139,000.00	26.4%
101820 5030 EMPLR-PEN	606,364.63	621,972.09	636,780.30	410,529.41	708,000.00	763,636.00	7.9%
101820 5040 EMPLR-INSU	1,018,569.81	1,181,430.07	1,074,380.92	745,025.82	1,208,399.00	1,208,205.00	.0%
101820 5200 GENSUPP	21,078.31	30,582.56	30,458.56	21,808.21	22,000.00	24,000.00	9.1%
101820 5210 OFFICE SUP	5,052.45	5,039.70	3,221.34	2,320.73	6,000.00	5,000.00	-16.7%
101820 5220 SMALL TOOL	34,545.25	48,866.59	89,671.19	35,237.21	60,000.00	61,000.00	1.7%
101820 5230 ADVERTISE	707.84	1,110.00	2,375.88	.00	1,000.00	1,000.00	.0%
101820 5260 MTRFUEL	74,377.57	105,699.46	89,872.33	44,393.77	97,000.00	95,000.00	-2.1%
101820 5270 POSTAGE	2,239.52	2,236.41	1,475.29	247.42	2,700.00	2,200.00	-18.5%
101820 5275 LEGAL	.00	.00	217.00	13,421.62	.00	250,000.00	.0%
101820 5290 COMM	9,254.55	489.70	621.16	44.75	8,000.00	5,000.00	-37.5%
101820 5300 MAINT EQUIP	74,688.40	45,136.47	57,925.01	49,579.50	47,000.00	50,000.00	6.4%
101820 5310 MAINTSTRUC	.00	294,687.79	163,383.95	.00	171,200.00	171,200.00	.0%
101820 5320 MAINTOTHIM	15.00	.00	.00	11,975.04	.00	.00	.0%
101820 5330 PRINT PUB	729.97	.00	.00	.00	1,200.00	1,000.00	-16.7%
101820 5360 WASTEREM	338.20	362.10	280.00	548.00	4,500.00	4,500.00	.0%
101820 5370 CONFTRVL	36,797.82	52,127.27	52,867.97	28,649.33	40,000.00	42,000.00	5.0%
101820 5380 ALSGENTRVL	43,554.07	22,531.92	23,534.43	5,035.10	33,000.00	28,000.00	-15.2%

2025 PROPOSED EXPENSE BUDGET

GENERAL FUND	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
101820 5390 AWARDS	250.00	361.95	5,538.73	2,145.50	2,500.00	3,000.00	20.0%
101820 5400 SUBSCRIPT	7,335.49	22,791.72	51,810.03	42,599.54	24,000.00	40,000.00	66.7%
101820 5410 INSURANCES	13,236.00	72,086.00	88,862.00	137,630.00	90,000.00	90,000.00	.0%
101820 5420 RENTS	12,607.68	6,536.38	18,737.94	164,804.75	7,000.00	7,000.00	.0%
101820 5450 LICTAXES	8,199.28	10,391.16	6,464.72	9,090.45	11,000.00	12,000.00	9.1%
101820 5460 PROFESSION	17,545.62	35,008.95	26,253.89	16,501.35	40,000.00	38,000.00	-5.0%
101820 5480 REFRIMBSTS	.00	.00	125,333.81	669.95	.00	.00	.0%
101820 5490 OTHER	50,712.50	207,197.00	52,327.70	37,182.50	53,000.00	53,000.00	.0%
101820 5500 SAFETY PRO	.00	.00	7,438.89	13,833.55	.00	10,000.00	.0%
101820 5620 MACHINEAUT	.00	.00	2,426.94	.00	.00	.00	.0%
TOTAL GE - POLICE DEP (E)	5,349,131.54	6,229,299.35	6,208,184.03	4,165,053.52	6,481,869.00	6,988,408.00	7.8%
101821 GE - FIRE DEP (E)							
101821 5000 SAL-REG EM	292,813.87	297,430.28	315,965.58	206,480.30	328,254.00	357,269.00	8.8%
101821 5010 OT-REG EMP	9.69	9.89	1,214.29	349.51	.00	1,000.00	.0%
101821 5020 TEMPEMP	207,507.99	180,981.87	254,508.40	136,789.42	250,000.00	265,000.00	6.0%
101821 5030 EMPLR-PEN	51,549.73	52,515.94	56,240.72	36,443.53	55,608.00	65,638.00	18.0%
101821 5040 EMPLR-INSU	271,972.68	293,820.01	160,244.77	109,979.82	300,000.00	159,463.00	-46.8%
101821 5080 EMEEAPRARE	.00	.00	634.21	6,285.86	.00	40,000.00	.0%
101821 5200 GENSUPP	6,035.87	4,507.99	3,886.89	2,779.79	7,000.00	7,000.00	.0%
101821 5210 OFFICE SUP	561.47	728.60	1,496.44	145.65	1,000.00	750.00	-25.0%
101821 5220 SMALL TOOL	12,919.50	22,383.29	19,709.39	3,621.75	28,000.00	28,000.00	.0%
101821 5230 ADVERTISE	.00	.00	.00	.00	500.00	500.00	.0%
101821 5260 MTRFUEL	9,548.75	15,134.18	11,278.76	4,086.24	12,000.00	12,000.00	.0%
101821 5270 POSTAGE	387.11	241.05	133.20	51.64	500.00	250.00	-50.0%
101821 5290 COMM	.00	230.50	535.14	508.60	800.00	800.00	.0%
101821 5300 MAINT EQUIP	22,969.53	23,132.76	9,897.68	6,123.29	23,000.00	23,000.00	.0%
101821 5310 MAINTSTRUC	7,208.37	12,802.40	8,315.88	1,234.22	27,000.00	27,000.00	.0%
101821 5320 MAINTOTHIM	2,206.33	.00	1,098.78	.00	1,550.00	1,550.00	.0%
101821 5330 PRINTPUB	1,025.56	95.10	154.20	.00	400.00	400.00	.0%
101821 5350 UTILITIES	15,245.99	17,479.07	17,774.10	9,500.74	21,000.00	21,000.00	.0%
101821 5360 WASTEREM	649.79	687.73	532.28	594.20	1,500.00	1,500.00	.0%
101821 5370 CONFTRVL	33,839.28	22,508.59	41,285.50	20,420.72	40,000.00	40,000.00	.0%
101821 5380 ALSGENTRVL	38,403.30	28,374.81	30,293.99	450.48	35,000.00	1,000.00	-97.1%
101821 5390 AWARDS	482.15	761.29	865.63	521.00	2,000.00	2,500.00	25.0%
101821 5400 SUBSCRIPT	4,885.80	5,198.64	4,796.23	4,334.74	6,000.00	7,500.00	25.0%
101821 5410 INSURANCES	4,776.00	5,922.00	6,444.00	6,733.00	6,000.00	7,500.00	25.0%
101821 5420 RENTS	2,425.16	1,975.76	730.29	419.53	1,000.00	750.00	-25.0%
101821 5450 LICTAXES	211.00	354.75	221.00	251.00	400.00	400.00	.0%
101821 5460 PROFESSION	16,117.31	19,039.63	28,186.49	15,520.59	25,000.00	33,500.00	34.0%
101821 5490 OTHER	89.59	.00	.00	100.00	500.00	500.00	.0%
101821 5500 SAFETYPROG	8,821.89	8,666.30	10,604.49	9,214.93	11,000.00	14,500.00	31.8%
101821 5520 CIVELDEF	5,965.00	5,894.00	6,504.89	1,075.69	7,500.00	7,500.00	.0%
101821 5990 TRSTOFNDS	.00	.00	14,881.17	.00	.00	.00	.0%
101821 5999 TRSDEBTSRV	.00	.00	.00	.00	.00	169,614.00	.0%
TOTAL GE - FIRE DEP (E)	1,018,628.71	1,020,876.43	1,008,434.39	584,016.24	1,192,512.00	1,297,384.00	8.8%

2025 PROPOSED EXPENSE BUDGET

101830 GE - PUBLIC WORK (E)

GENERAL FUND		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
101830 5000	SAL-REG EM	1,400,460.24	1,426,178.89	1,638,956.12	1,067,485.52	1,717,843.00	1,799,021.00	4.7%
101830 5010	OT-REG EMP	39,906.89	43,310.79	12,227.71	4,685.77	65,000.00	65,000.00	.0%
101830 5020	TEMPEMP	55,837.03	68,152.88	55,895.75	40,962.40	65,000.00	68,250.00	5.0%
101830 5030	EMPLR-PEN	214,593.03	224,685.27	240,940.51	160,970.53	291,785.00	319,668.00	9.6%
101830 5040	EMPLR-INSU	618,669.33	668,090.89	615,025.50	438,721.02	680,344.00	661,947.00	-2.7%
101830 5200	GENSUPP	114,954.49	148,113.57	173,083.88	115,506.71	120,000.00	130,000.00	8.3%
101830 5210	OFFICE SUP	855.75	-1.26	276.88	738.15	.00	.00	.0%
101830 5220	SMALL TOOL	15,372.96	26,610.11	16,834.41	7,658.53	25,000.00	25,000.00	.0%
101830 5230	ADVERTISE	5.83	1,029.82	6,238.41	297.54	2,000.00	2,000.00	.0%
101830 5260	MTRFUEL	104,165.40	180,662.99	152,559.59	55,323.09	180,000.00	180,000.00	.0%
101830 5270	POSTAGE	848.25	951.40	532.67	514.81	1,000.00	1,000.00	.0%
101830 5290	COMM	.00	.00	1,100.00	.00	.00	.00	.0%
101830 5300	MAINT EQUIP	112,713.13	121,946.70	149,271.21	52,954.97	147,000.00	154,350.00	5.0%
101830 5310	MAINTSTRUC	163,881.97	23,060.27	33,193.28	18,841.50	35,000.00	36,750.00	5.0%
101830 5320	MAINTOTHIM	138,192.69	192,149.61	568,551.27	190,137.48	522,500.00	548,625.00	5.0%
101830 5330	PRINTPUB	.00	.00	.00	1,587.88	.00	.00	.0%
101830 5350	UTILITIES	106,125.60	110,759.69	136,471.22	67,954.84	120,000.00	126,000.00	5.0%
101830 5360	WASTEREM	15,581.66	44,671.67	24,872.73	9,807.76	37,000.00	38,850.00	5.0%
101830 5370	CONFTRVL	4,582.71	5,280.56	10,880.92	6,187.89	6,000.00	10,000.00	66.7%
101830 5380	ALSGENTRVL	9,903.16	7,483.11	8,596.62	7,486.17	13,500.00	14,175.00	5.0%
101830 5390	AWARDS	.00	.00	111.90	617.50	250.00	500.00	100.0%
101830 5400	SUBSCRIPT	7,458.03	3,290.87	3,895.48	2,560.90	5,000.00	5,000.00	.0%
101830 5410	INSURANCES	32,417.00	28,836.67	33,517.00	35,264.00	23,000.00	37,500.00	63.0%
101830 5420	RENTS	13,975.84	14,948.81	17,129.08	13,245.39	14,000.00	4,000.00	-71.4%
101830 5450	LICTAXES	.00	7,510.92	6,948.48	6,503.82	11,500.00	11,500.00	.0%
101830 5460	PROFESSION	2,311.97	.00	2,886.01	.00	2,000.00	2,000.00	.0%
101830 5480	REFRIMBSTS	.00	.00	300.00	1,134.50	.00	.00	.0%
101830 5490	OTHER	8,540.00	6,801.86	4,940.75	144.70	12,000.00	12,000.00	.0%
101830 5500	SAFETYPROG	.00	.00	1,321.67	510.24	.00	.00	.0%
101830 5610	FURNEQUIP	.00	.00	624.99	.00	.00	.00	.0%
101830 5999	TRSDEBTSRV	.00	.00	.00	.00	.00	83,542.00	.0%
TOTAL GE - PUBLICWORK (E)		3,180,852.96	3,354,526.09	3,917,184.04	2,307,803.61	4,096,722.00	4,336,678.00	5.9%

101831 GE - ENGINEER (E)

101831 5000	SAL-REG EM	324,285.48	82,628.48	60,695.65	.00	.00	.00	.0%
101831 5010	OT-REG EMP	2,203.69	665.33	48.58	.00	.00	.00	.0%
101831 5030	EMPLR-PEN	45,978.90	9,425.53	8,842.81	.00	.00	.00	.0%
101831 5040	EMPLR-INSU	94,862.23	28,650.43	20,799.22	.00	.00	.00	.0%
101831 5080	EMEEAPRARE	211.46	.00	.00	.00	.00	.00	.0%
101831 5200	GENSUPP	1,207.58	540.34	.00	.00	.00	.00	.0%
101831 5210	OFFICE SUP	352.00	27.44	.00	.00	.00	.00	.0%
101831 5220	SMALL TOOL	1,924.44	.00	.00	.00	.00	.00	.0%
101831 5230	ADVERTISE	310.28	.00	592.32	.00	1,500.00	.00	.0%
101831 5260	MTRFUEL	1,370.97	.00	.00	.00	.00	.00	.0%
101831 5270	POSTAGE	238.34	112.44	.78	223.52	.00	.00	.0%
101831 5300	MAINT EQUIP	1,427.27	1,383.01	826.00	64.60	.00	.00	.0%
101831 5310	MAINTSTRUC	3,658.00	.00	.00	.00	.00	.00	.0%
101831 5320	MAINTOTHIM	3,508.91	4,867.46	59,622.35	11,329.35	41,000.00	50,000.00	22.0%

2025 PROPOSED EXPENSE BUDGET

ACCOUNTS FOR:

GENERAL FUND		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
101831 5330	PRINTPUB	316.72	.00	.00	.00	.00	.00	.0%
101831 5370	CONFTRVL	279.00	694.32	600.00	.00	4,000.00	3,000.00	-25.0%
101831 5380	ALSGENTRVL	.00	15.00	.00	.00	.00	.00	.0%
101831 5400	SUBSCRIPT	1,692.91	7,020.00	.00	.00	.00	.00	.0%
101831 5410	INSURANCES	299.00	.00	.00	.00	.00	.00	.0%
101831 5450	LICTAXES	651.85	88.38	2,084.00	.00	.00	.00	.0%
101831 5460	PROFESSION	52,733.03	256,213.11	311,271.21	170,041.50	250,000.00	350,000.00	40.0%
101831 5490	OTHER	.00	.00	90,621.71	.00	1,000.00	1,000.00	.0%
TOTAL GE - ENGINEER (E)		537,512.06	392,331.27	556,004.63	181,658.97	297,500.00	404,000.00	35.8%
101832 GE - TRANSIT (E)								
101832 5490	OTHER	17,500.00	17,500.00	20,000.00	20,500.00	20,500.00	21,000.00	2.4%
TOTAL GE - TRANSIT (E)		17,500.00	17,500.00	20,000.00	20,500.00	20,500.00	21,000.00	2.4%
101833 GE - STORMWATER (E)								
101833 5200	GENSUPP	4,070.63	7,371.10	5,449.07	82.24	.00	.00	.0%
101833 5230	ADVERTISE	303.88	306.40	36.62	.00	.00	.00	.0%
101833 5310	MAINTSTRUC	13,117.00	.00	1,026.04	395.30	.00	.00	.0%
101833 5320	MAINTOTHIM	987.15	54,140.77	84,684.80	23,895.85	75,000.00	75,000.00	.0%
101833 5370	CONFTRVL	110.00	120.00	279.67	67.67	3,500.00	2,000.00	-42.9%
101833 5400	SUBSCRIPT	2,894.00	5,053.20	4,985.85	6,524.01	5,000.00	7,000.00	40.0%
101833 5460	PROFESSION	.00	.00	1,372.00	3,409.50	.00	4,000.00	.0%
101833 5490	OTHER	.00	.00	482.97	21,166.76	.00	.00	.0%
TOTAL GE - STORMWATER (E)		21,482.66	66,991.47	98,317.02	55,541.33	83,500.00	88,000.00	5.4%
101841 GE - WRAC (E)								
101841 5000	SAL-REG EM	64,754.40	65,852.07	68,460.14	43,439.07	71,988.00	75,596.00	5.0%
101841 5010	OT-REG EMP	.00	4,541.43	794.47	564.30	1,500.00	.00	.0%
101841 5020	TEMPEMP	3,223.80	3,640.00	3,373.00	2,220.00	4,000.00	4,200.00	5.0%
101841 5030	EMPLR-PEN	9,933.32	10,858.88	10,569.01	6,613.47	12,230.00	13,247.00	8.3%
101841 5040	EMPLR-INSU	24,761.92	27,592.38	25,595.23	16,944.21	25,127.00	25,837.00	2.8%
101841 5200	GENSUPP	148.68	463.43	79.99	80.98	500.00	500.00	.0%
101841 5210	OFFICE SUP	64.00	.00	.00	.00	200.00	200.00	.0%
101841 5220	SMALL TOOL	4,141.38	.00	3,496.98	.00	4,000.00	4,000.00	.0%
101841 5230	ADVERTISE	.00	.00	.00	415.00	.00	500.00	.0%
101841 5270	POSTAGE	24.97	5.51	.00	.00	75.00	.00	.0%
101841 5300	MAINT EQUIP	374.32	1,880.00	4,373.11	2,100.00	5,000.00	5,000.00	.0%
101841 5310	MAINTSTRUC	145.10	93.51	333.20	.00	2,000.00	3,000.00	50.0%
101841 5320	MAINTOTHIM	294.45	.00	.00	.00	.00	.00	.0%
101841 5350	UTILITIES	5,887.78	5,822.53	5,989.06	3,412.19	6,000.00	6,000.00	.0%
101841 5360	WASTEREM	390.42	377.07	240.00	.00	500.00	.00	.0%
101841 5370	CONFTRVL	74.48	2,021.24	763.46	1,977.97	2,000.00	5,500.00	175.0%
101841 5380	ALSGENTRVL	59.00	61.00	.00	378.81	100.00	300.00	200.0%
101841 5390	AWARDS	.00	.00	.00	.00	.00	300.00	.0%
101841 5400	SUBSCRIPT	2,977.61	2,810.32	5,043.52	3,134.52	5,000.00	6,000.00	20.0%

2025 PROPOSED EXPENSE BUDGET

ACCOUNTS FOR:

GENERAL FUND		2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
101841 5410	INSURANCES	.00	.00	.00	1,063.00	.00	.00	.0%
101841 5420	RENTS	120.00	120.00	10.00	.00	250.00	.00	.0%
101841 5450	LICTAXES	1,311.91	610.00	50.00	50.00	1,000.00	100.00	-90.0%
101841 5460	PROFESSION	400.00	465.00	1,065.00	775.00	1,000.00	1,000.00	.0%
101841 5490	OTHER	360.00	179.00	.00	125.00	.00	.00	.0%
TOTAL GE - WRAC (E)		119,447.54	127,393.37	130,236.17	83,293.52	142,470.00	151,280.00	6.2%
101842	GE - LIBRARY (E)							
101842 5310	MAINTSTRUC	.00	114,170.90	48,380.46	.00	116,000.00	100,000.00	-13.8%
101842 5320	MAINTOTHIM	99,583.37	.00	.00	.00	.00	.00	.0%
101842 5490	OTHER	437,332.00	437,332.00	454,825.00	236,509.00	473,018.00	496,669.00	5.0%
TOTAL GE - LIBRARY (E)		536,915.37	551,502.90	503,205.46	236,509.00	589,018.00	596,669.00	1.3%
101843	GE - AUDITORIUM (E)							
101843 5020	TEMPEMP	765.50	429.25	.00	.00	.00	.00	.0%
101843 5030	EMPLR-PEN	58.57	32.84	.00	.00	.00	.00	.0%
101843 5040	EMPLR-INSU	-54.00	31.00	-34.00	.00	.00	.00	.0%
101843 5200	GENSUPP	1,044.93	2,461.76	1,681.81	528.37	3,000.00	2,000.00	-33.3%
101843 5220	SMALL TOOL	1,020.46	1,248.94	.00	421.91	1,000.00	1,000.00	.0%
101843 5300	MAINT EQUIP	1,096.86	1,413.06	4,100.91	1,115.68	11,000.00	10,000.00	-9.1%
101843 5310	MAINTSTRUC	3,671.60	9,475.56	816.00	854.01	15,000.00	12,000.00	-20.0%
101843 5320	MAINTOTHIM	5,106.00	.00	.00	.00	.00	.00	.0%
101843 5350	UTILITIES	22,215.79	20,880.51	33,313.71	16,246.35	50,000.00	40,000.00	-20.0%
101843 5360	WASTEREM	957.96	665.64	158.27	.00	1,500.00	1,000.00	-33.3%
101843 5380	MEALS	83.72	.00	40.94	.00	.00	.00	.0%
101843 5410	INSURANCES	2,549.00	4,038.00	4,723.00	4,949.00	5,000.00	5,000.00	.0%
101843 5450	LICTAXES	268.00	268.00	268.00	268.00	268.00	268.00	.0%
101843 5460	PROFESSION	2,571.22	11,486.44	12,831.20	.00	25,000.00	.00	-100.0%
TOTAL GE - AUDITORIUM (E)		41,355.61	52,431.00	57,899.84	24,383.32	111,768.00	71,268.00	-36.2%
101844	GE - PARKS&REC (E)							
101844 5000	SAL-REG EM	251,543.05	257,065.95	368,618.35	246,553.37	361,044.00	375,172.00	3.9%
101844 5010	OT-REG EMP	400.45	1,767.35	5,701.57	4,698.44	10,000.00	10,000.00	.0%
101844 5020	TEMPEMP	74,137.36	121,150.52	174,109.10	148,112.34	190,000.00	190,000.00	.0%
101844 5030	EMPLR-PEN	43,634.71	49,464.40	70,519.94	52,450.03	61,331.00	87,849.00	43.2%
101844 5040	EMPLR-INSU	80,484.95	86,148.45	141,448.67	78,287.11	106,373.00	96,501.00	-9.3%
101844 5080	EMEEAPRARE	914.65	181.55	1,553.26	.00	2,500.00	2,500.00	.0%
101844 5200	GENSUPP	22,635.13	40,168.05	60,370.08	26,357.09	60,000.00	60,000.00	.0%
101844 5210	OFFICE SUP	1,491.45	1,482.07	5,204.95	2,351.49	5,000.00	5,000.00	.0%
101844 5220	SMALL TOOL	12,775.53	24,350.36	33,510.06	36,415.40	50,000.00	50,000.00	.0%
101844 5230	ADVERTISE	10.00	2,686.12	3,471.45	5,052.24	5,000.00	5,000.00	.0%
101844 5260	MTRFUEL	46.94	.00	273.97	61.61	3,000.00	3,000.00	.0%
101844 5270	POSTAGE	175.73	40.61	34.17	.00	1,000.00	1,000.00	.0%
101844 5290	COMM	1,025.38	1,349.27	335.47	.00	2,000.00	2,000.00	.0%
101844 5300	MAINT EQUIP	1,796.87	9,276.27	9,194.28	8,836.85	15,000.00	15,000.00	.0%

CITY OF WILLMAR

2025 PROPOSED EXPENSE BUDGET

PROJECTION: 20251 2025 Budget FOR PERIOD 99

ACCOUNTS FOR:

GENERAL FUND	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
101844 5310 MAINTSTRUC	1,467.32	33,848.58	17,612.09	9,778.90	15,000.00	15,000.00	.0%
101844 5320 MAINTOTHIM	2,127.89	319.30	43,541.70	48,107.90	75,000.00	75,000.00	.0%
101844 5330 PRINTPUB	729.00	1,837.88	.00	.00	5,000.00	5,000.00	.0%
101844 5340 CHRGCARD	7,143.66	9,226.94	15,698.15	14,456.85	10,000.00	15,000.00	50.0%
101844 5350 UTILITIES	400.61	2,933.57	7,712.67	3,718.84	10,000.00	10,000.00	.0%
101844 5360 WASTEREM	.00	4,186.01	1,649.07	1,205.52	11,000.00	1,000.00	-90.9%
101844 5370 CONFTRVL	770.00	.00	.00	30.00	1,500.00	1,500.00	.0%
101844 5380 ALSGENTRVL	.00	38.61	79.50	68.55	.00	1,000.00	.0%
101844 5390 AWARDS	.00	6,561.75	85.00	1,435.73	3,000.00	3,000.00	.0%
101844 5400 SUBSCRIPT	7,379.62	11,249.14	13,539.67	13,440.50	11,000.00	17,000.00	54.5%
101844 5410 INSURANCES	99.00	196.00	208.00	222.00	500.00	500.00	.0%
101844 5420 RENTS	2,872.35	5,998.97	5,376.86	3,220.79	3,000.00	15,000.00	400.0%
101844 5450 LICTAXES	141.68	1,262.17	6,259.26	-385.00	1,000.00	1,500.00	50.0%
101844 5460 PROFESSION	70,968.14	71,343.86	107,001.58	46,800.50	70,000.00	70,000.00	.0%
101844 5480 REFRIMBSTS	.00	100.00	88.81	675.00	.00	1,000.00	.0%
101844 5490 OTHER	180.00	1,925.00	1,708.39	4,196.91	5,000.00	5,000.00	.0%
101844 5610 FURNEQUIP	.00	.00	.00	259.98	.00	.00	.0%
101844 5810 INTEREST	.00	622.13	724.75	.00	.00	.00	.0%

TOTAL GE - PARKS&REC (E) 585,351.47 746,780.88 1,095,630.82 756,408.94 1,093,248.00 1,139,522.00 4.2%

101845	GE - CIVIC CENT (E)						
101845 5000 SAL-REG EM	125,566.64	126,775.17	137,452.88	98,593.48	202,400.00	210,170.00	3.8%
101845 5010 OT-REG EMP	5,467.01	6,085.89	5,181.48	3,493.98	11,000.00	11,000.00	.0%
101845 5020 TEMPEMP	91,504.91	111,218.15	130,819.83	76,732.31	120,000.00	120,000.00	.0%
101845 5030 EMPLR-PEN	28,942.03	32,069.97	34,067.18	22,815.92	43,744.00	50,817.00	16.2%
101845 5040 EMPLR-INSU	54,114.32	61,723.45	52,356.62	46,133.48	93,516.00	90,255.00	-3.5%
101845 5200 GENSUPP	42,666.32	79,867.77	82,010.38	39,786.21	65,000.00	65,000.00	.0%
101845 5210 OFFICE SUP	342.24	88.84	701.79	908.89	.00	.00	.0%
101845 5220 SMALL TOOL	6,080.76	7,484.08	22,118.58	17,442.51	27,000.00	27,000.00	.0%
101845 5260 MTRFUEL	2,163.95	5,568.34	4,932.74	1,935.91	4,000.00	4,000.00	.0%
101845 5270 POSTAGE	109.32	32.53	.00	.00	.00	.00	.0%
101845 5290 COMM	1,677.32	1,279.02	897.06	.00	1,500.00	1,500.00	.0%
101845 5300 MAINT EQUIP	26,485.90	28,101.27	39,721.09	7,783.13	15,000.00	15,000.00	.0%
101845 5310 MAINTSTRUC	8,641.00	11,338.65	22,725.77	6,361.87	15,000.00	15,000.00	.0%
101845 5320 MAINTOTHIM	4,835.54	3,943.93	549.02	4,849.11	35,000.00	35,000.00	.0%
101845 5330 PRINTPUB	.00	.00	172.95	.00	.00	.00	.0%
101845 5350 UTILITIES	219,608.58	230,540.49	340,419.17	171,992.78	350,000.00	350,000.00	.0%
101845 5360 WASTEREM	5,268.40	13,960.16	18,066.59	14,506.13	15,000.00	15,000.00	.0%
101845 5370 CONFTRVL	14.24	.00	.00	.00	1,000.00	1,000.00	.0%
101845 5380 ALSGENTRVL	1,002.58	505.17	1,046.95	.00	1,200.00	1,200.00	.0%
101845 5390 AWARDS	.00	.00	.00	53.50	.00	.00	.0%
101845 5400 SUBSCRIPT	4,173.11	2,708.48	3,638.74	3,120.93	5,000.00	5,000.00	.0%
101845 5410 INSURANCES	5,290.00	14,473.00	23,237.00	24,312.00	25,000.00	25,000.00	.0%
101845 5420 RENTS	679.47	213.30	1,252.62	2,931.98	2,000.00	2,000.00	.0%
101845 5450 LICTAXES	3,204.43	3,846.24	4,024.81	4,010.65	3,000.00	3,000.00	.0%
101845 5460 PROFESSION	19,200.00	8,221.66	10,761.30	3,442.46	5,000.00	5,000.00	.0%
101845 5490 OTHER	1,201.95	212.50	242.42	12.50	1,000.00	1,000.00	.0%
101845 5610 FURNEQUIP	.00	.00	.00	297.78	.00	.00	.0%

2025 PROPOSED EXPENSE BUDGET

ACCOUNTS FOR:

GENERAL FUND	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
TOTAL GE - CIVIC CENT (E)	658,240.02	750,258.06	936,396.97	551,517.51	1,041,360.00	1,052,942.00	1.1%
101846 GE - EVENT CENT (E)							
101846 5200 GENSUPP	.00	1,647.47	345.39	.00	.00	.00	.0%
101846 5220 SMALL TOOL	.00	26,432.19	15,376.75	.00	.00	.00	.0%
101846 5300 MAINT EQUIP	.00	220.00	3,376.32	.00	.00	.00	.0%
101846 5310 MAINTSTRUC	.00	.00	2,320.00	259.56	.00	.00	.0%
101846 5320 CEOTHRIMPV	.00	.00	487.50	3,316.08	10,000.00	10,000.00	.0%
101846 5360 WASTEREM	.00	.00	481.67	.00	.00	.00	.0%
101846 5400 SUBSCRIPT	.00	1,168.00	250.00	950.00	.00	.00	.0%
101846 5450 LICTAXES	.00	.00	425.00	.00	.00	.00	.0%
TOTAL GE - EVENT CENT (E)	.00	29,467.66	23,062.63	4,525.64	10,000.00	10,000.00	.0%
101847 GE - COMM CENT (E)							
101847 5000 SAL-REG EM	90,306.27	94,993.96	121,569.65	80,233.68	106,180.00	116,723.00	9.9%
101847 5010 OT-REG EMP	7,916.76	9,630.22	10,589.33	7,506.82	9,000.00	9,000.00	.0%
101847 5020 TEMPEMP	18,232.96	45,195.83	24,254.73	12,367.55	45,000.00	40,000.00	-11.1%
101847 5030 EMPLR-PEN	16,634.03	20,964.71	22,508.65	14,475.59	22,000.00	26,479.00	20.4%
101847 5040 EMPLR-INSU	21,718.52	23,888.43	24,785.80	17,523.11	20,453.00	22,013.00	7.6%
101847 5080 EMEEAPRARE	304.25	190.97	184.25	.00	500.00	500.00	.0%
101847 5200 GENSUPP	8,741.41	7,409.12	20,004.74	20,134.28	15,000.00	25,000.00	66.7%
101847 5210 OFFICE SUP	1,504.04	554.84	837.58	518.28	2,500.00	2,500.00	.0%
101847 5220 SMALL TOOL	2,748.51	3,940.32	593.45	1,411.05	5,000.00	5,000.00	.0%
101847 5230 ADVERTISE	215.73	522.14	1,069.34	305.75	1,000.00	1,000.00	.0%
101847 5260 MTRFUEL	.00	.00	79.78	95.50	500.00	500.00	.0%
101847 5270 POSTAGE	69.59	13.36	-4.01	60.18	200.00	200.00	.0%
101847 5290 COMM	.00	.00	.00	.00	1,000.00	.00	-100.0%
101847 5300 MAINT EQUIP	614.95	5,134.73	4,777.52	12,055.04	6,000.00	6,000.00	.0%
101847 5310 MAINTSTRUC	951.79	8,234.39	4,097.05	3,683.65	6,000.00	6,000.00	.0%
101847 5320 CEOTHRIMPV	1,362.10	207.09	191.86	89.07	10,000.00	2,000.00	-80.0%
101847 5330 PRINTPUB	.00	.00	119.40	.00	1,500.00	500.00	-66.7%
101847 5350 UTILITIES	17,980.12	20,443.17	21,902.10	14,105.90	25,000.00	25,000.00	.0%
101847 5360 WASTEREM	2,185.80	3,381.45	3,737.50	4,316.75	6,000.00	7,000.00	16.7%
101847 5370 CONFTRVL	49.84	4.68	.00	.00	500.00	500.00	.0%
101847 5380 ALSGENTRVL	.00	.00	.00	.00	500.00	500.00	.0%
101847 5390 AWARDS	.00	.00	.00	157.00	100.00	200.00	100.0%
101847 5400 SUBSCRIPT	1,179.63	2,555.38	2,100.01	1,735.91	2,500.00	2,500.00	.0%
101847 5410 INSURANCES	1,454.00	2,095.00	2,442.00	2,565.00	2,500.00	1,000.00	-60.0%
101847 5420 RENTS	.00	19.45	.00	.00	.00	.00	.0%
101847 5450 LICTAXES	861.68	713.32	100.00	100.00	1,000.00	1,000.00	.0%
101847 5460 PROFESSION	497.00	1,797.00	2,799.43	2,199.00	1,500.00	3,000.00	100.0%
101847 5490 OTHER	.00	100.00	.00	3,760.40	1,000.00	3,000.00	200.0%
101847 5610 FURNEQUIP	.00	.00	.00	1,349.99	.00	.00	.0%
TOTAL GE - COMM CENT (E)	195,528.98	251,989.56	268,740.16	200,749.50	292,433.00	307,115.00	5.0%

2025 PROPOSED EXPENSE BUDGET

101848 - GE AQUATICS (E)

GENERAL FUND	2021 ACTUALS	2022 ACTUALS	2023 ACTUALS	CURRENT YEAR ACTUALS	2024 REV BUDGET	MAYOR PROPOSED	PCT CHANGE
101848 5000 SAL-REG EM	28,557.06	31,157.83	1,932.95	.00	35,067.00	.00	.0%
101848 5010 OT-REG EMP	183.06	3,476.91	6,130.30	1,671.77	5,000.00	5,000.00	.0%
101848 5020 TEMPEMP	102,205.25	103,432.20	101,988.89	80,137.35	110,000.00	110,000.00	.0%
101848 5030 EMPLR-PEN	12,153.78	12,958.28	8,533.23	6,403.04	5,961.00	11,650.00	95.4%
101848 5040 EMPLR-INSU	6,267.32	12,359.61	10,047.09	4,369.56	8,359.00	9,177.00	9.8%
101848 5200 GENSUPP	42,205.57	35,720.23	38,348.78	34,665.75	40,000.00	40,000.00	.0%
101848 5210 OFFICE SUP	394.31	347.58	61.15	.00	500.00	500.00	.0%
101848 5220 SMALL TOOL	3,456.24	5,902.12	5,243.00	3,282.26	10,000.00	10,000.00	.0%
101848 5230 ADVERTISE	.00	199.99	.00	.00	500.00	500.00	.0%
101848 5270 POSTAGE	8.60	4.08	.00	.00	.00	.00	.0%
101848 5300 MAINT EQUIP	3,958.24	27,767.42	5,075.06	1,604.01	11,000.00	11,000.00	.0%
101848 5310 MAINTSTRUC	3,781.85	15,525.59	3,219.69	8,739.62	11,000.00	11,000.00	.0%
101848 5320 MAINTOTHIM	1,713.12	445.00	133.00	17,400.00	20,000.00	20,000.00	.0%
101848 5330 PRINTPUB	144.00	.00	.00	.00	.00	.00	.0%
101848 5350 UTILITIES	14,099.63	12,604.32	25,138.29	11,892.63	25,000.00	25,000.00	.0%
101848 5360 WASTEREM	2,929.20	3,668.19	1,130.45	1,023.27	3,500.00	3,500.00	.0%
101848 5370 CONFTRVL	345.00	141.04	.00	.00	1,000.00	1,000.00	.0%
101848 5380 ALSGENTRVL	566.25	627.31	140.00	59.43	1,000.00	1,000.00	.0%
101848 5400 SUBSCRIPT	850.00	1,700.02	2,100.00	1,737.50	2,500.00	2,500.00	.0%
101848 5410 INSURANCES	4,308.00	2,865.00	3,316.00	3,467.00	5,000.00	5,000.00	.0%
101848 5420 RENTS	.00	.00	48.97	.00	500.00	500.00	.0%
101848 5450 LICTAXES	412.68	1,889.32	1,850.00	271.00	1,200.00	1,200.00	.0%
101848 5460 PROFESSION	1,040.00	2,485.61	.00	.00	3,500.00	3,500.00	.0%
101848 5490 OTHER	.00	300.00	.00	.00	1,000.00	1,000.00	.0%
101848 5610 FURNEQUIP	.00	.00	.00	302.40	.00	.00	.0%
TOTAL GE - AQUATICS (E)	229,579.16	275,577.65	214,436.85	177,026.59	301,587.00	273,027.00	-9.5%
TOTAL GENERAL FUND	758,442.66	924,874.93	2,736,788.96	42,251.55	.00	.00	.0%

TOTAL EXPENSE	18,100,311.46	19,006,349.77	22,636,472.44	12,964,817.78	21,419,347.00	22,079,698.00	.0%
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333 6th Street Southwest | Willmar MN 56201 | 320.235.4913

To: Mayor and Council Members

From: Tom Odens, Finance Director 

Cc: Leslie Valiant, City Administrator; Kyle Box, City Operations Director

Date: August 22, 2024

Re: Capital Improvement Plan (CIP)

Background

As we continue to develop and enhance our city's infrastructure and public services, it is crucial to adopt a systematic approach to planning and funding. A Capital Improvement Program (CIP) is a strategic tool designed to guide the development, maintenance, and enhancement of our city's physical assets.

What is a Capital Improvement Program (CIP)

A Capital Improvement Program is a multi-year framework that outlines and schedules major capital projects and investments. These projects typically involve substantial expenditures for new infrastructure or major renovations to existing facilities and equipment. Examples include:

- Construction of new roads, bridges, and public buildings
- Major upgrades to parks and recreational facilities
- Significant improvements to water and wastewater systems
- Specialized Equipment

The CIP serves as a roadmap for allocating resources and managing large-scale projects effectively over a five-year period.

Capital Improvement Program (CIP)

Council received the 2025-2029 Capital Requests on July 29, 2024. After reducing the 2025 CIP requests with outside funding sources, the City would have to allocate \$2,543,650 from other City Funds to fully fund the requests. The 2025 General Fund Budget can support cash funding of \$450,000. Staff recommends funding \$450,000 from the General Fund. Staff would request Council input on what project(s) to move forward with and / or adjust the amount of funding allocated. In 2024, the City allocated \$350,000 in cash from the General Fund while also utilizing \$752,250 from the Community Investment Fund.

During the July 29, 2024, Special Council Meeting, the following changes were discussed:

Project	Amount	Amount Revised	Notes
Field Lights	\$100,000	\$0	Move to 2026 (Ask)
Field Fencing	\$50,000	\$0	Move to 2026 (Nelsen)
Fire Truck Reserve	\$350,000	\$200,000	Reduce to \$200,000 (Ask)
Quiet Zone/ Railroad Corridor Study	\$200,000	\$0	Remove (Ask)
Totals	\$700,000	\$200,000	

2025 Capital Improvement Overview with July 29, 2024, Special County Meeting changes:

Project Summary	Amount	Amount Revised	Notes
2025 Projects	\$1,446,650	\$1,096,650	
2025 Vehicles/Equipment	\$1,097,000	\$947,000	
Totals	\$2,543,650	\$2,043,650	(\$500,000)

Options to Consider

The City Council has two options for funding the CIP and approving identified projects.

1. Review and limit the CIP projects and equipment to \$450,000 (dollar amount identified in the General Fund).
 - a. Considerations: Limiting the CIP projects and equipment to \$450,000 will not impact the Community Investment Fund's fund balance. However, delaying the approval of other projects and equipment can impact costs in future years and does not address the city's maintenance needs.
2. Review and revise the CIP projects and equipment to a higher amount utilizing a combination of the budgeted amount identified in the General Fund and authorizing a transfer from the Community Investment Fund.
 - a. Considerations: Expanding the CIP to include additional projects and equipment will reduce long-term and maintenance costs and potential downtime for City operations. However, utilizing additional funds for the Community Investment Fund ultimately reduces the overall unassigned balance.

Timeline and Next Steps

1. **Review Period:** We request that Council Members review the proposed CIP and provide guidance and suggestions via email to the City Administrator by **September 16, 2024**. This allows time to incorporate feedback into the revised plan.
2. **Workshops and Meetings:** To discuss your feedback in detail and collaboratively address any concerns or adjustments needed, we recommend the following work session dates:
 - A. Monday, September 30th, 6:00 pm
 - B. Monday, October 18th, 6:00 pm
3. **Draft Revision:** Based on the input received, the CIP will be revised to reflect the updated priorities and cost estimates and presented at the **September 30th meeting**.
4. **Final Review and Adoption (if needed, the Council can adopt revisions at the September 30th meeting):** The revised CIP will be presented for final review **October 18th** and adoption as part of the budget approval process.

Your input is crucial to ensuring the CIP is practical and financially sustainable. By working together to refine the plan and explore cost-saving opportunities, we can achieve a balanced approach that addresses our city's needs while maintaining fiscal responsibility.