



City of Mora
Kanabec County, Minnesota
Meeting Agenda
City Council

Mora City Hall
101 Lake St. S
Mora, MN 55051

Tuesday, December 6, 2022

6:30 PM

Mora City Hall

1. Call to Order/ Pledge of Allegiance

2. Roll Call

3. Adopt Agenda *(No item of business shall be considered unless it appears on the agenda for the meeting. Council members may add items to the agenda prior to adoption of the agenda.)*

4. Consent Agenda *(Those items listed under Consent Agenda are considered to be routine by the City Council and will be acted upon by one motion under this agenda item. There will be no separate discussion of these items, unless a Council Member so requests, in which event, the item will be removed from the consent agenda and considered immediately after the adoption of the consent agenda.)*

a. Resolution 2022-1211 Appointing Insurance Agent of Record

b. Resolution No. 2022-1212 Designate City Hall as Polling Place

5. Open Forum *(Individuals may address the council about any item not contained on the regular agenda. There is a maximum of fifteen (15) minutes set aside for open forum. A maximum of three (3) minutes is allotted per person. The City Council will take no official action on items discussed at the forum, with the exception of referral to staff for future report.)*

6. Special Business

a. None

7. Public Hearings

a. Truth-in-Taxation Hearing

8. New Business

a. Staff Organizational Chart 2023

b. 2023 Personnel Policy Financial Limits

9. Old Business

a. None

10. Communications

a. None

11. Reports

a. City Administrator

b. Councilmember Anderson

c. Councilmember Broekemeier

d. Councilmember Mathison

e. Councilmember Shepard

f. Mayor Skramstad

12. Adjournment

RESOLUTION NO. 2022-1211

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MORA, MINNESOTA,
APPOINTING A CITY INSURANCE AGENT OF RECORD**

WHEREAS, the League of Minnesota Cities Insurance Trust (LMCIT) requires cities to use the services of an agent in order to participate in the LMCIT property/casualty program; and

WHEREAS, the City Council has reviewed and considered the written materials from LMCIT discussing the agent's role and compensation in LMCIT; and

WHEREAS, Keith Dullinger Insurance Agency (hereafter referred to as "the agent") has agreed that they are willing to provide to the city the services listed below under the terms and conditions listed below;

The City Council of the City of Mora resolves as follows:

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Mora, Minnesota as follows:

Appointment

1. The City of Mora hereby appoints as its agent for purposes of the City's participation in the LMCIT property/casualty program.

Term

2. This appointment shall remain effective until December 31, 2025.

Compensation

3. As compensation for the services provided to the city as described in Paragraph 4 below, the agent will receive annually a fee equal to three percent (4%) of the annual premiums paid by the city to the agent for property, liability, and automotive coverages. Upon the receipt of amounts billed to the city by LMCIT, compensation will be calculated and paid to the agent thereafter.

Services

4. The agent will perform the following services:
 - a. Advise and assist the city in assembling and accurately reporting underwriting data, including updating property values, for rating purposes.
 - b. Assist in managing, tracking, and ensuring coverage is secured for insurable assets, such as buildings, mobile property, and automobiles.
 - c. Coordinate the gathering of the information needed in order to complete the renewal application, and complete the renewal application.

- d. Advise and assist the city in evaluating and selecting among coverage alternatives such as deductibles, limits, optional coverages, alternative coverage forms, etc.
- e. Review coverage documents and invoices to assure coverage has been correctly issued and billed.
- f. Provide assistance on questions about coverage and premium calculations.
- g. Advise the city on potential gaps or overlaps in coverages.
- h. Assist in ensuring contractual insurance requirements are being met.
- i. Assist the city as requested in submitting claims and interpreting coverage as applied to particular claims.
- j. Review loss reports for correct reporting, appropriate reserves, etc.
- k. Assist as requested with safety and loss control activities.
- l. Assist the city in identifying risk exposures and developing appropriate strategies to address those exposures.
- m. Assist with the LMCIT appraisal process.
- n. Assist in managing and securing certificates of insurance.

The foregoing resolution was introduced and moved for adoption by Council Member _____ and seconded by Council Member _____.

Voting for resolution
 Voting against resolution
 Abstained from voting
 Absent

Motion carried and resolution adopted this 6 day of December 2022.

 Alan Skramstad, Mayor

ATTEST:

 Glenn Anderson, City Administrator



MEMORANDUM

Date: December 6, 2022
To: Mayor and City Council
From: Natasha Segelstrom, Administrative Services Director
RE: Designate City Hall as a Polling Place

SUMMARY

The City Council will consider the use of City Hall as the City of Mora's polling place.

BACKGROUND INFORMATION

§204B.16 Subd 1. Authority; location. states "By December 31 of each year, the governing body of each municipality and of each county with precincts in unorganized territory must designate by ordinance or resolution a polling place for each election precinct. The polling places designated in the ordinance or resolution are the polling places for the following calendar year, unless a change is made..."

The City Council must designate its polling place annually by December 31 for the next calendar year.

OPTIONS & IMPACTS

Staff recommends City Council approve the designation of City Hall as the polling place for all city residents, continuing with past practice and usage of City Hall.

RECOMMENDATIONS

Motion to approve Resolution No. 2022-1212

Attachments
Resolution No. 2021-1212

Resolution No. 2022-1212

A RESOLUTION OF THE CITY COUNCIL OF MORA, MINNESOTA, DESIGNATING THE POLLING PLACE OF THE CITY OF MORA FOR THE CALENDAR YEAR 2022

WHEREAS, Minnesota Statute 204B.16, Subd. 1, requires the governing body of each municipality to designate, no later than December 31st each year, the polling places for each election precinct; and

WHEREAS, the polling places designated by resolution in December of each year are the polling places to be used for elections in the following calendar year.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Mora, Minnesota; that the polling place to be used for the municipal precinct the City of Mora for calendar year 2022 is as follows:

PRECINCT: Mora City Hall, 101 Lake Street South, Mora, MN 55051

BE IT FURTHER RESOLVED; that the City Council of the City of Mora, Minnesota directs the City Clerk to make all necessary notifications and preparations for elections held in 2022 as required by Minnesota Statutes and Rules.

The foregoing resolution was introduced and moved for adoption by Council Member _____ and seconded by Council Member _____.

- Voting for resolution.....
- Voting against resolution.....
- Abstained from voting
- Absent

Motion carried and resolution adopted this 6th day of December 2022.

Alan Skramstad, Mayor

ATTEST:

Natasha Segelstrom, City Clerk



MEMORANDUM

Date: December 6, 2022
To: Mayor and City Council
From: Glenn Anderson, City Administrator
Natasha Segelstrom, Administrative Services Director
Sara King, Accountant
RE: Truth-in-Taxation Hearing

SUMMARY

The City Council will hold the truth-in-taxation hearing to allow public comment on the proposed 2023 city budget and tax levy. The final 2023 budget and levy must be adopted at the December 20, 2022 regular city council meeting in as required by MN state law.

BACKGROUND INFORMATION

As part of the annual budget process, the City is required to hold a truth-in-taxation hearing where the public has an opportunity to comment on the proposed city budget and levy.

The city's total tax capacity is estimated to increase by 16.81%, based on estimates from Kanabec County. Proposed property tax notices show a 7.80% increase in the city's tax capacity rate which includes the city's preliminary tax levy of \$1,504,099, which is an \$309,580 or 25.92% increase over the 2022 levy.

Understanding how property taxes are calculated can be complicated. Staff has attached several tools to guide the public through the property tax process. We'll go through the state timeline, property taxation 101, show you where your property tax dollars are going in 2023 – overall and at the city level, and finally the levy impact for 2023 city taxes.

1. *MN State Law Property Tax Timeline*

In order to prepare tax statements for the upcoming year (2023) county assessors conduct sales ratio studies from the previous year (October 2020 through September 2021). The sales ratio study determines property valuations for the current year (2022). The current year's assessment is the basis for property taxes payable in the upcoming year.

2. *Property Taxation 101, League of Minnesota Cities*

The League of Minnesota Cities created a guide to describe the basis of Minnesota's property tax system. The document includes information on assessment and classification, local tax rates, parcel tax calculations, state property tax, property tax credits, and property tax intricacies.

3. *Where do your property tax dollars go in 2023?*

- i. Residential properties pay taxes to Kanabec County, Mora Public Schools, and the City of Mora. Approximately 29% of your total property tax statement goes to the City of Mora, a 6% increase from the previous year.
- ii. Non-residential properties pay taxes to Kanabec County, Mora Public Schools, the City of Mora, and a MN State General Tax. Approximately 27% of your total property tax statement goes to the City of Mora, a 7% increase from the previous year.

Memorandum

4. *A Breakdown of the Proposed City Tax Levy for 2023*

Debt service accounts for 27.1% of the proposed city tax levy for 2023 and capital improvements account for 14.8%. This is followed by services provided by the City – 28% for public works, 11.1% for public safety, 10.7% for general government, and 6.6% for culture and recreation.

5. *A Breakdown of the Proposed City Budget for 2023*

Major factors contributing to the budget increase for 2023 are as follows:

- Inflation rates
- Capital Improvement Plan Items which include street sweeper and road grader
- City Hall Roof Replacement
- New Information Technology (IT) Server
- 3% COLA salary increase
- Inflation rates exceeded the 1.9% Local Government Aid increase
- Debt issued for the Grove Street Improvement project
- HRA Det Levy remains in force
- Change in budgeting practices. The 2023 budget is presented as a balanced budget, rather than past practice of budgeting for a deficit.
- Increase in workers compensation insurance, auditing and assessing fees

There is an increase in the Capital Improvement Plan (CIP), due to street sweeper and road grader purchase. These capital expenses have exceeded their useful life and continue to pose challenges due to significant repairs and available parts.

RECOMMENDATIONS

Hold truth-in-taxation hearing to allow public comment on the proposed 2023 city budget and levy.

Attachments

2023 Tax Levy Impact Table
MN State Law Property Tax Timeline
Property Taxation 101, League of MN Cities
Residential and Non-residential Tax Dollars Breakdown Chart
Ratio of Property Taxes by Taxing Authority Chart
Proposed 2023 City Tax Levy Breakdown Chart
Proposed 2023 City Budget
Finance Department PowerPoint Presentation

CITY OF MORA
Actual 2022 to Proposed 2023 Tax Levy
***Estimated* Tax Levy Impact**

	For Taxes Levied / Payable		Change	
	2021 / 2022	2022 / 2023	Amount (\$)	Percent (%)
Taxable Market Value	214,747,100	255,339,000	40,591,900	18.90%
Total Tax Capacity	2,666,662	3,094,515	427,853	16.04%
Less Captured TIF	113,557	112,351	(1,206)	-1.06%
Net Tax Capacity	2,553,105	2,982,164	429,059	16.81%

Tax Levy by Purpose	2021 / 2022	2022 / 2023		
General Fund	590,000	857,446	267,446	45.33%
Tax Abatement	4,000	4,000	-	0.00%
Capital Improvement Program	167,400	222,041	54,641	32.64%
Debt - HRA Bonds	195,743	98,572	(97,171)	-49.64%
Debt - 2015 Grove & Wood Bonds	80,667	79,355	(1,312)	-1.63%
Debt - 2015 Refunding Bonds	89,180	96,010	6,830	7.66%
Debt - 2017 9th & Wood St Imp Bonds	67,529	69,650	2,121	3.14%
Debt - 2022 N Grove St Imp Bonds	-	77,025	77,025	-
Total Tax Levy	1,194,519	1,504,099	309,580	25.92%

City Tax Capacity Rate	46.787%	50.436%	3.650%	7.80%
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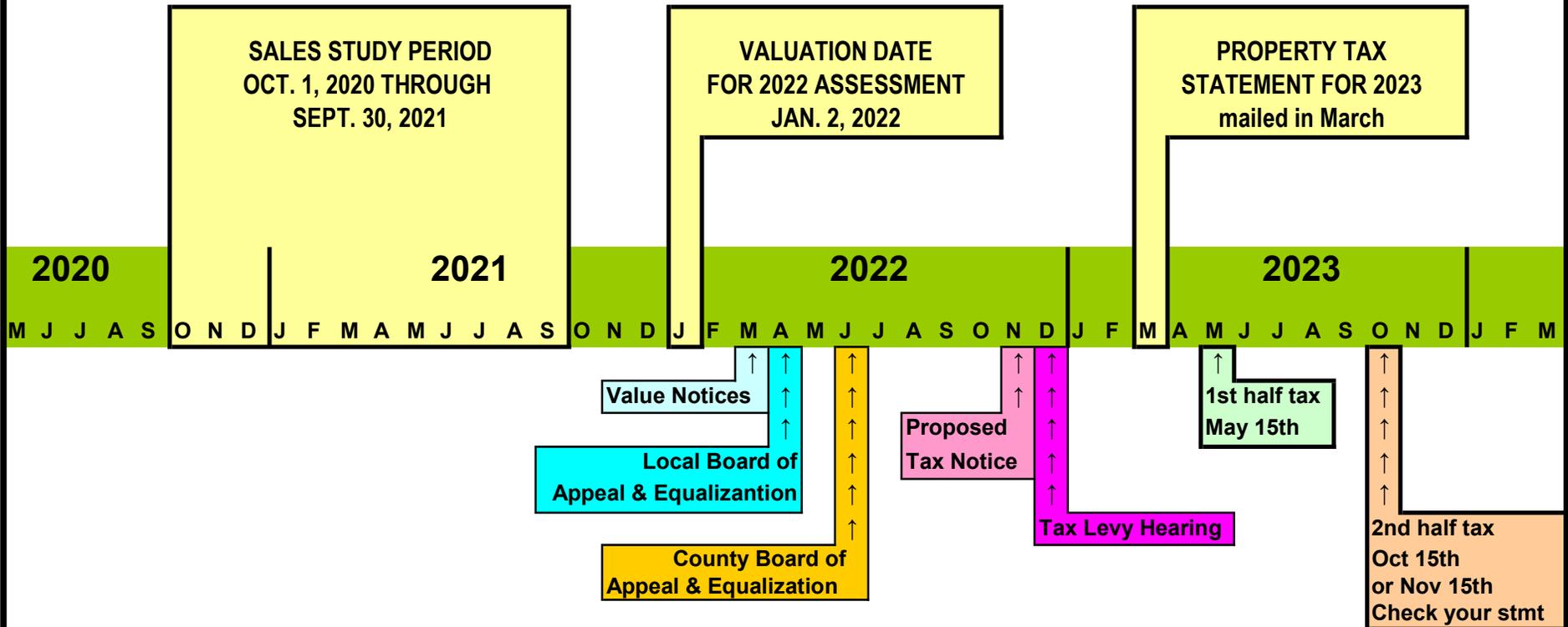
Residential Homestead Class Rates	Commercial/Industrial Class Rates
1.00% first \$500,000	1.50% first \$150,000
1.25% over	2.00% over

Estimated Market Value	Payable 2022 City Tax	Payable 2023 City Tax	Change Amount (\$)	Change Percent (%)
City Tax on Residential Homestead Property (Market Value Homestead Credit not included)				
50,000	233.93	252.18	18	7.80%
75,000	350.90	378.27	27	7.80%
100,000	467.87	504.36	36	7.80%
125,000	584.84	630.46	46	7.80%
150,000	701.80	756.55	55	7.80%
175,000	818.77	882.64	64	7.80%
200,000	935.74	1,008.73	73	7.80%
225,000	1,052.71	1,134.82	82	7.80%
250,000	1,169.67	1,260.91	91	7.80%
275,000	1,286.64	1,387.00	100	7.80%
300,000	1,403.61	1,513.09	109	7.80%
325,000	1,520.57	1,639.19	119	7.80%
City Tax on General Commercial/Industrial Property				
50,000	350.90	378.27	27	7.80%
75,000	526.35	567.41	41	7.80%
100,000	701.80	756.55	55	7.80%
200,000	1,520.57	1,639.19	119	7.80%
300,000	2,456.31	2,647.92	192	7.80%
400,000	3,392.05	3,656.65	265	7.80%
500,000	4,327.79	4,665.38	338	7.80%
600,000	5,263.53	5,674.11	411	7.80%
700,000	6,199.27	6,682.84	484	7.80%
800,000	7,135.00	7,691.57	557	7.80%
900,000	8,070.74	8,700.30	630	7.80%
1,000,000	9,006.48	9,709.03	703	7.80%

Minnesota State Law Property Tax Timeline

Assessment Year 2022 for Property Taxes Payable in 2023

Understanding the Sale Ratio Study Period, Valuation Date and Property Taxes



Sales Ratio Study analyzes sales from October 1, 2020 through September 30, 2021

This study determines the value for the January 2, 2022 assessment date

The January 2, 2022 assessment is the basis for property taxes payable in 2023



Property Taxation 101

INFORMATION MEMO

Published: July 7, 2021

The property tax system

This is a description of the basics of Minnesota's property tax system. Local governments will collect just over \$10 billion in 2021 to help fund the services of schools, counties, cities, townships, and special districts. The state also collects property tax from certain seasonal and commercial properties.

One of the challenges of trying to understand this system is the complex array of terms involved. A glossary at the end of the page has short definitions of key terms.

Assessment and classification

The property tax system is a continuous cycle, but it effectively begins with local assessors estimating property market values. Assessors try to determine the approximate selling price of each parcel of property based on current market conditions.

A property class is also assigned to each parcel of property based on the use of the property. For example, property that is owner-occupied as a personal residence is classified as a residential homestead.

The "use class" is important because the Minnesota system, in effect, assigns a weight to each class of property. Generally, properties associated with income production (e.g., commercial and industrial properties) have a higher classification weight than other properties.

The tax capacity of each parcel is a percentage of each parcel's market value.

That is: [parcel market value] * [class rate] = [parcel tax capacity].

For example, a \$75,000 home classified as a residential homestead has a class rate of 1.0% and therefore a tax capacity of \$75,000 x .01 or \$750.

[View class rates on the Minnesota House Research Department website](#)

Local levies

The next step is to determine each local unit of government's property tax levy. Each year, the city, county, school district, and any special property taxing authorities must establish how much property tax they want to collect in the following year by December 28.

For cities, the property tax levy is set after the consideration of all other revenues, including state aids like local government aid (LGA).

That is: [city budget] – [all non-property tax revenues] = [city levy]

For cities within the seven-county Twin Cities metropolitan and on the Iron Range, the levies are reduced by an amount of property tax revenue derived from the metropolitan and range area fiscal disparities programs.

[View information on the fiscal disparities program](#)

[View the latest fiscal disparities data for metro and Iron Range cities](#)

Local tax rates

Local governments do not directly set a tax rate. Instead, the tax rate is a function of the levy and the total tax base. To compute the local tax rate, a county must determine the total tax capacity to be used for spreading the levies. The county:

- Aggregates the tax capacities of all parcels within the city.
- Makes several adjustments to this total because not all tax capacity is available for general tax purposes.

The result of this calculation is the taxable tax capacity, which is used to determine the local tax rates.

The county calculates the city tax rate by dividing the city levy (minus the fiscal disparities distribution levy, if applicable) by the taxable tax capacity.

That is: [city levy] / [taxable tax capacity] = [city tax rate]. The tax rate is expressed as a percentage.

This same calculation is completed for the county based on the county's levy and tax base, the school district, and all special taxing authorities. The sum of the tax rates for all taxing authorities that levy against a single property produces the total local tax rate. The county uses the total local tax rate to determine the overall tax burden for each parcel of property.

Parcel tax calculations

The property tax bill for each parcel of property is determined by multiplying the parcel's tax capacity by the total local tax rate.

That is: [parcel tax capacity] * [total local tax rate] = [tax capacity tax bill]

The tax statement for each individual parcel itemizes the taxes for the county, municipality, school district, and any special taxing authorities.

To complicate the tax calculations, voter-approved referenda levies are applied to the market value of each parcel, not tax capacity. As a result, each identically valued parcel, regardless of the property's use, pays the same amount of referenda taxes (with the exception of certain agricultural and seasonal recreational properties, which are exempted from referenda taxes).

That is:

- [parcel market value] * [market value tax rate] = [market value tax bill]
- [tax capacity tax bill] + [market value tax bill] = [total tax bill]

Typically, only a handful of counties and cities collect these referenda levies. Most school districts do so.

State property tax

The state collects property tax on all commercial, industrial, seasonal recreational, and utility real property. The proceeds are deposited in the state general fund.

Property tax credits

Several tax credits for various types of properties are available in certain instances. These amounts are subtracted from the overall taxes for each parcel to determine the net tax bill for the individual owner. Minnesota provides additional property tax relief directly to individual homeowners, cabin owners, and renters through the circuit breaker and the targeting refund programs.

[View details on state homeowner property tax relief programs](#)

Property tax intricacies

The technical details of computing property taxes mask many other intricacies of the property tax system.

Over time, the system has become more complex and difficult for taxpayers to understand. Local officials must frequently explain how the system works and can only control local levy decisions. They have no direct ability to modify the overall structure of the tax system.

Many communities over the past several years have experienced situations where individual property taxes rise much faster than the increase in the levies that are certified by local units of government.

Change to estimated market value

The most common factor that results in an increase in an individual parcel's tax is the change in the parcel's estimated market value. Without any change in local levies, a property owner can experience a tax increase due almost exclusively to any valuation increase.

Legislative changes to the classification system

The Legislature frequently changes the classification system. Changes to the classification system can shift property tax burdens from one type of property to another.

Legislative changes in state aid programs can also affect the revenue needed to be raised from the property tax. The Legislature has often made changes to the distribution formula for LGA and adjusted the total amount of funding available. The most recent significant formula changes were in 2013. The 2019 Legislature increased LGA funding to \$560.4 million for 2020.

Economic factors

Economic factors that may affect broad classes of property can also influence the overall tax changes for individual parcels of property. For example, in the early 1990s the metropolitan area experienced major declines in the valuation for commercial and industrial properties. These valuation declines shifted taxes from property classified as commercial and industrial to

all other types of property. Valuation declines also may have accentuated the levy changes by local units of government.

Levy limits

Levy limits also impact local levy decisions when they are put in place by the Legislature. Most recently, the 2013 Legislature implemented one-year levy limits for taxes payable in 2014 for cities over 2500 in population.

Glossary of terms

- **Circuit breaker:** A state-paid property tax refund program for homeowners who have property taxes out of proportion with their income. A similar program is also available to renters.
- **Class rates:** The percent of market value set by state law that establishes the property's tax capacity subject to the property tax.
- **Fiscal disparities programs:** Local units of government in the Twin Cities metropolitan area and on the Iron Range participate in property tax base sharing programs. Under these two programs, a portion of the growth in commercial and industrial property value of each city and township is contributed to a tax base sharing pool. Each city and township then receives a distribution of property value from the pool based on market value and population in each city. [View information on the fiscal disparities program.](#)
- **Homestead Market Value Exclusion (HMVE):** Starting with taxes payable in 2012, eligible homesteads will pay property taxes on only a portion of the value of their homes. The maximum exclusion, 40% of value, occurs at home value of \$76,000 and phases out as home value grows. [View information on the Homestead Market Value Exclusion.](#)
- **Local government aid (LGA):** A state government revenue sharing program for cities and townships that is intended to provide an alternative to the property tax. LGA is distributed using different formulae for cities over 2,500 and cities under 2,500. Those formulae include factors such as population, population change, and the share of households built before 1940. [View information on how local government aid works.](#)
- **Local tax rate:** The rate used to compute taxes for each parcel of property. Local tax rate is computed by dividing the certified levy (after reduction for fiscal disparities distribution levy and disparity reduction) by the taxable tax capacity.
- **Market value:** An assessor's estimate of what property would be worth on the open market if sold. The market value is set on January 2 of the year before taxes are payable.
- **Property class:** The classification assigned to each parcel of property based on the use of the property. For example, owner-occupied residential property is classified as homestead.
- **Property tax levy:** The tax imposed by a local unit of government. The tax is established on or around December 28 of the year preceding the year the levy will be paid by taxpayers.
- **Targeting refund:** A state paid property tax refund for homeowners whose property taxes have increased by more than 12%. A similar program is available to cabin owners.
- **Tax capacity:** The valuation of property based on market value and statutory class rates. The property tax for each parcel is based on its tax capacity.
- **Total tax capacity:** The amount computed by first totaling the tax capacities of all parcels of property within a city. Adjustments for fiscal disparities, tax increment, and a portion of the

powerline value are made to this total since not all tax capacity is available for general tax purposes.

- **Truth-in-taxation:** The “taxation and notification law” which requires local governments to set estimated levies, inform taxpayers about the impacts, and announce which of their regularly scheduled council meetings will include a discussion of the budget and levy. Taxpayer input is taken at that meeting.

Resources

[View information on Paying for City Services](#)

Your LMC Resource

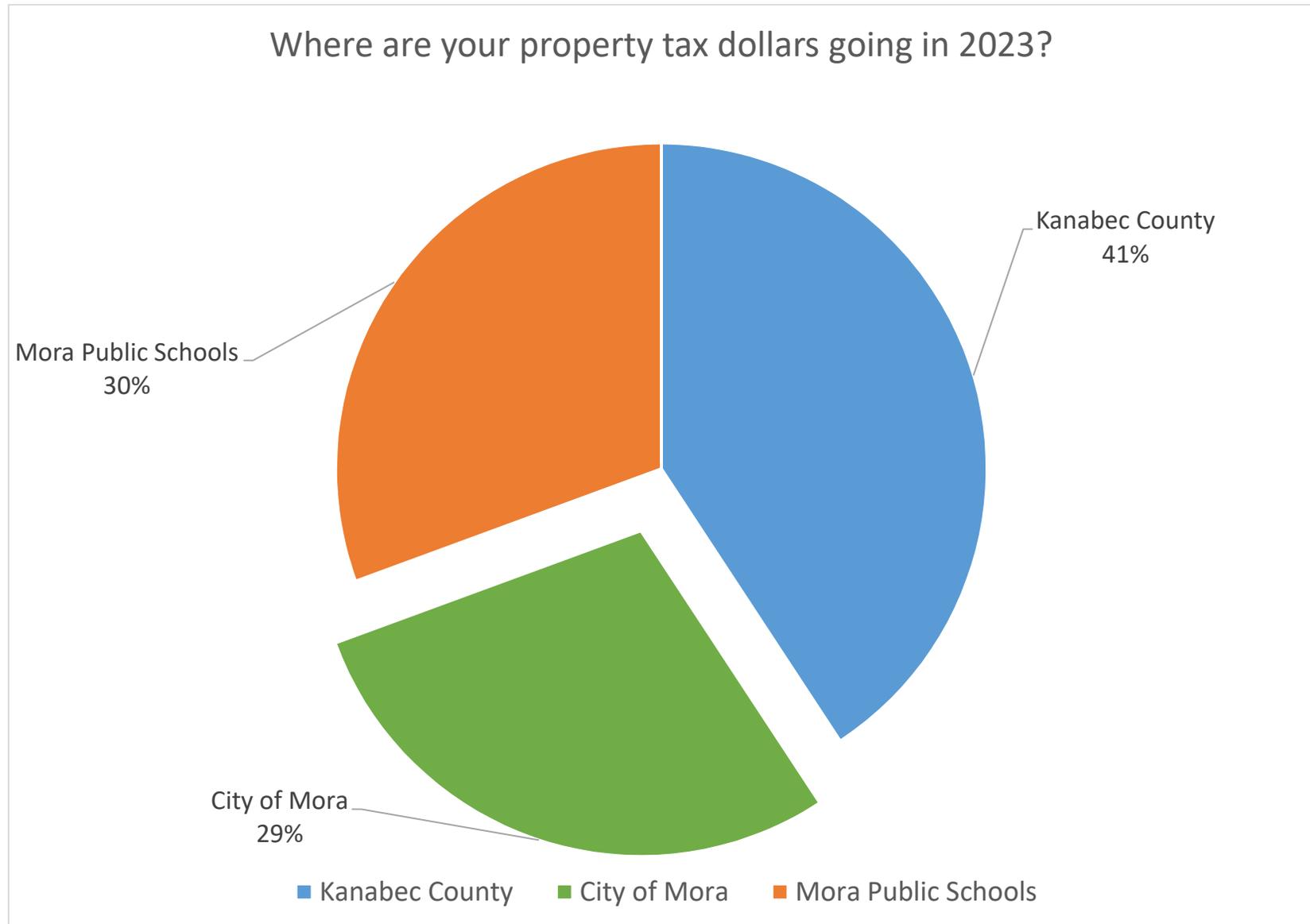
Rachel Walker

Policy Analysis Manager

(651) 281-1236 or (800) 925-1122

rwalker@lmc.org

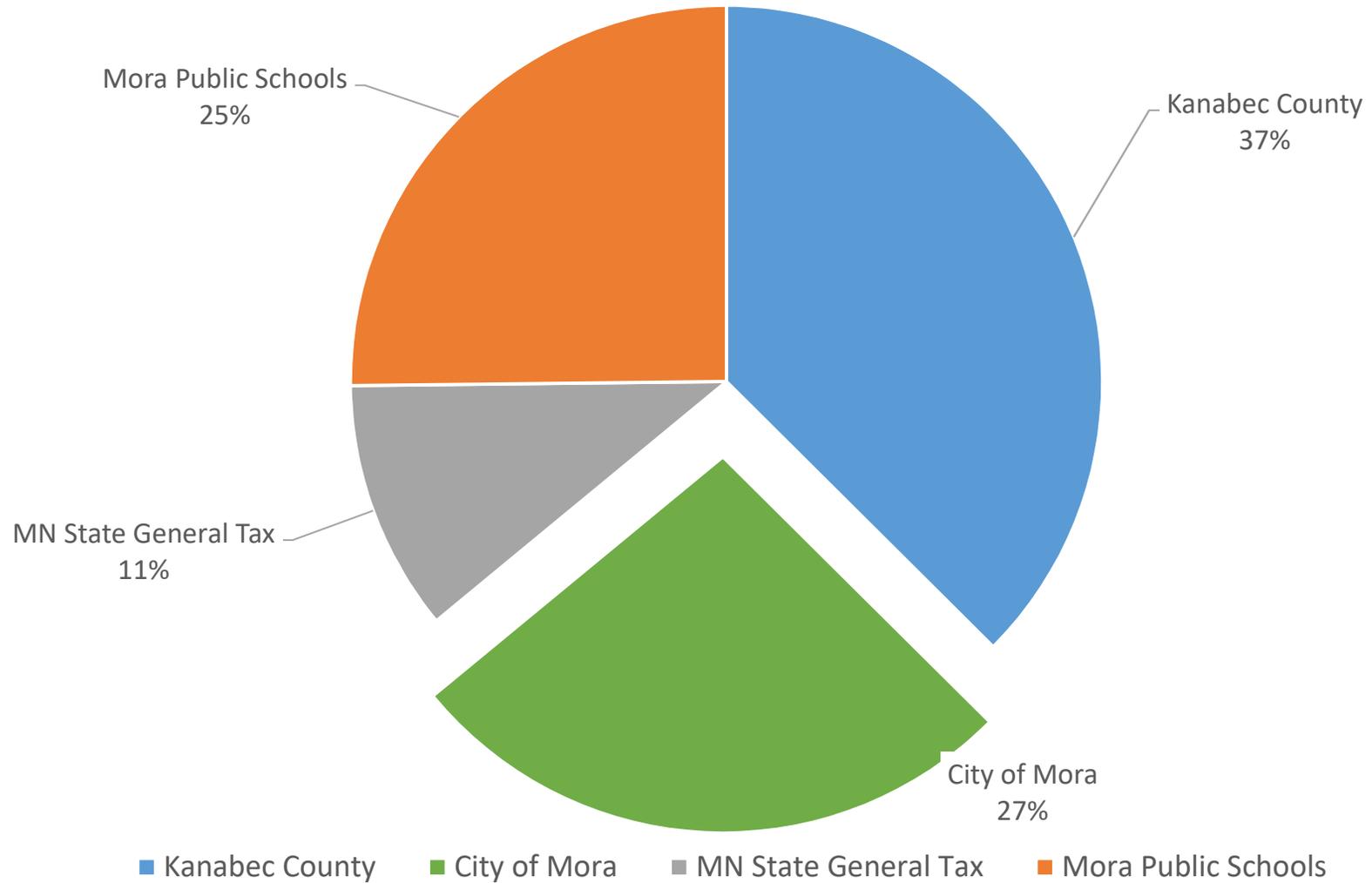
Residential Properties



Percentages are estimates only, and are based on a sample of proposed property taxes.

Non-residential Properties*

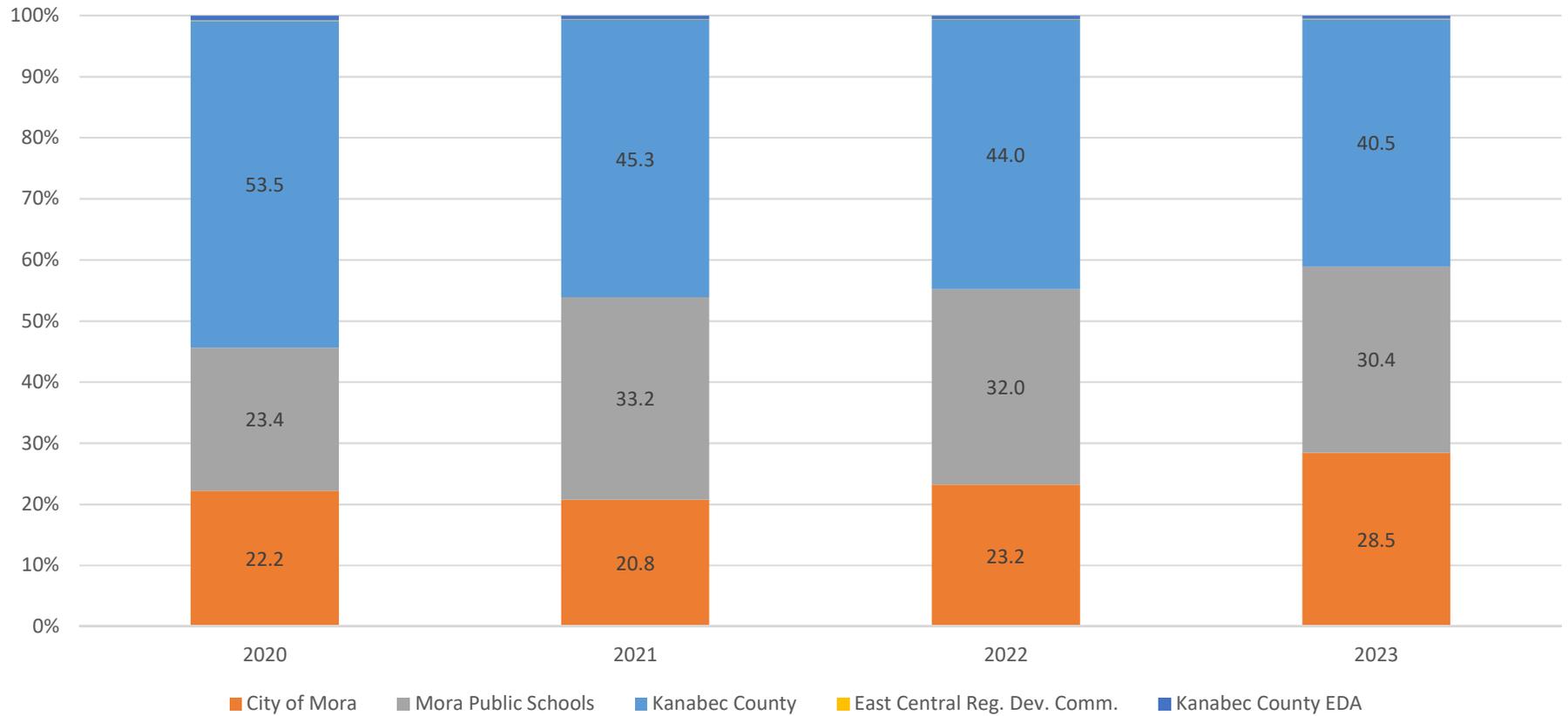
Where are your property taxes going in 2023?



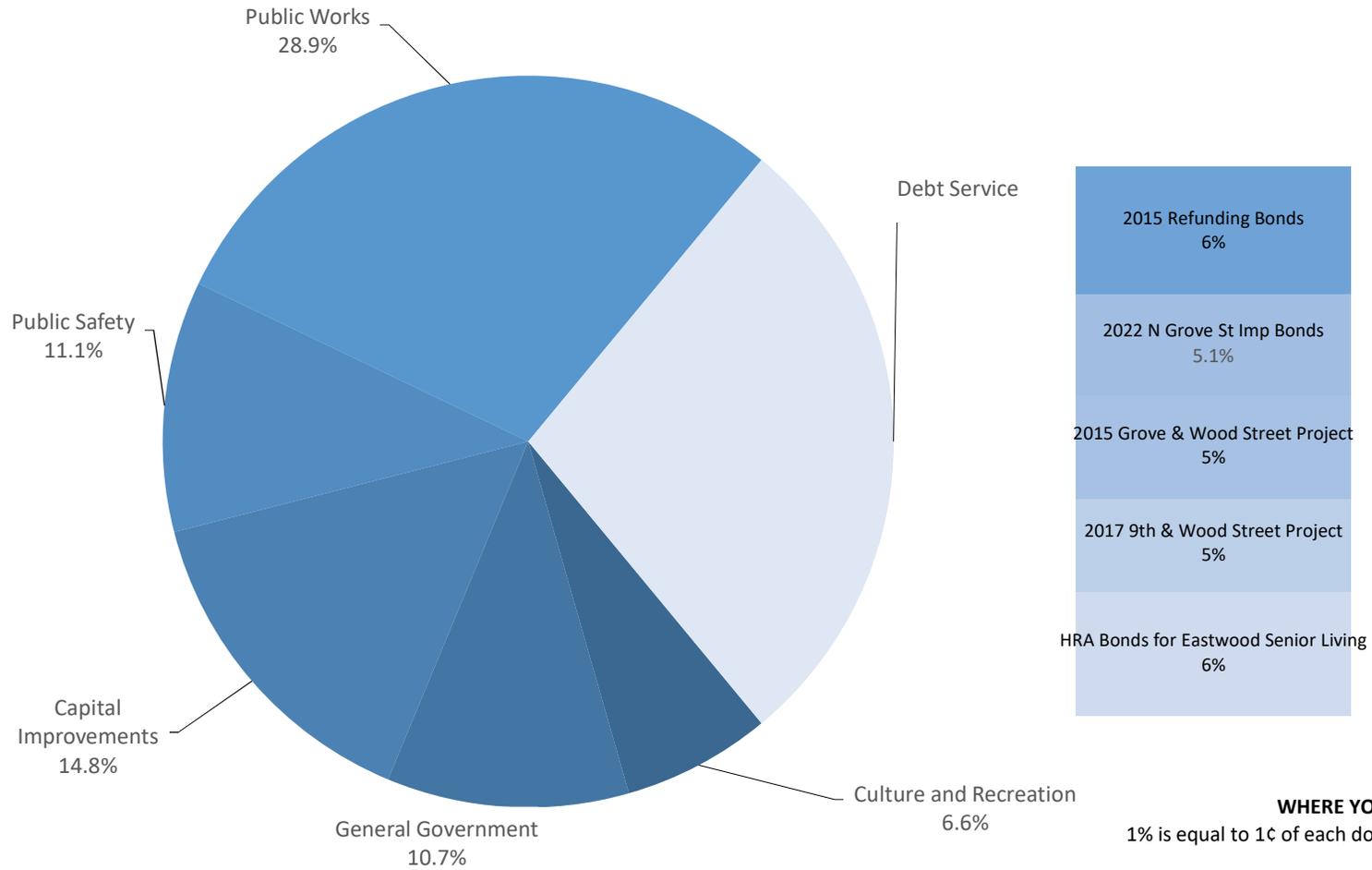
Percentages are estimates only, and are based on a sample of proposed property taxes.

*Non-residential properties include commercial, industrial, etc.

Ratio of Property Taxes by Taxing Authority



Proposed City Tax Levy for 2023 \$1,504,099



WHERE YOUR TAX DOLLAR GOES

1% is equal to 1¢ of each dollar of the city tax levy.



CITY OF MORA

Preliminary Budget - Revenue - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 101 GENERAL FUND							
Dept 41000 GENERAL GOVER	\$2,496,450.00	\$2,241,643.00	\$2,270,112.95	\$2,248,284.00	\$1,346,648.75	\$2,775,297.00	\$527,013.00
Dept 41110 MAYOR & COUNCI	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	-\$5,000.00
Dept 41320 ADMINISTRATIO	\$15.00	\$0.00	\$3,141.76	\$0.00	\$187.77	\$0.00	\$0.00
Dept 41410 ELECTIONS	\$1,045.72	\$0.00	\$0.00	\$0.00	\$30.00	\$0.00	\$0.00
Dept 41520 FINANCE	\$62,978.35	\$55,500.00	\$65,837.76	\$61,005.00	\$49,012.36	\$62,980.00	\$1,975.00
Dept 41800 HUMAN RESOURC	\$23,891.55	\$18,607.00	\$12,333.31	\$16,446.00	\$300.00	\$19,616.00	\$3,170.00
Dept 41910 PLANNING & ZON	\$2,055.00	\$2,520.00	\$12,732.88	\$9,510.00	\$1,862.00	\$3,500.00	-\$6,010.00
Dept 41920 INFORMATION TE	\$18,101.00	\$16,034.00	\$16,034.00	\$17,787.00	\$324.59	\$35,227.00	\$17,440.00
Dept 41940 CITY HALL BUILD	\$35.00	\$0.00	\$1,200.00	\$3,900.00	\$0.00	\$50,000.00	\$46,100.00
Dept 41941 LIBRARY BUILDI	\$6,495.00	\$2,400.00	\$2,257.00	\$2,400.00	\$1,352.00	\$2,400.00	\$0.00
Dept 42120 LAW ENFORCEME	\$87,194.95	\$60,000.00	\$53,394.79	\$58,000.00	\$59,313.42	\$57,000.00	-\$1,000.00
Dept 42220 FIRE	\$62,345.58	\$55,500.00	\$65,051.11	\$58,000.00	\$68,174.99	\$56,000.00	-\$2,000.00
Dept 42401 BUILDING	\$39,091.34	\$81,500.00	\$36,593.10	\$52,500.00	\$54,119.94	\$31,000.00	-\$21,500.00
Dept 43121 STREETS	\$7,005.80	\$135,531.00	\$127,500.29	\$143,931.00	\$35,310.20	\$172,368.00	\$28,437.00
Dept 43160 STREET LIGHTING	\$0.00	\$0.00	\$2,250.00	\$0.00	\$0.00	\$0.00	\$0.00
Dept 43180 GARAGE	\$26,590.44	\$27,618.00	\$27,418.00	\$126,569.00	\$483.00	\$239,277.00	\$112,708.00
Dept 45124 AQUATIC CENTER	\$83,510.01	\$138,100.00	\$189,925.60	\$151,100.00	\$196,821.13	\$175,600.00	\$24,500.00
Dept 45202 PARKS	\$22,711.50	\$12,000.00	\$62,853.02	\$29,900.00	\$16,106.32	\$14,000.00	-\$15,900.00
Dept 47310 AIRPORT	\$314,515.31	\$432,933.00	\$504,445.02	\$130,693.00	\$201,522.29	\$916,225.00	\$785,532.00
FUND 101 GENERAL FUND	\$3,254,031.55	\$3,279,886.00	\$3,453,080.59	\$3,115,025.00	\$2,031,568.76	\$4,610,490.00	\$1,495,465.00



CITY OF MORA

Preliminary Budget - Revenue - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 220 STORM WATER FUND							
Dept 47800 STORM WATER	\$104,372.16	\$115,503.00	\$119,769.44	\$115,200.00	\$111,564.39	\$114,800.00	-\$400.00
FUND 220 STORM WATER FUND	\$104,372.16	\$115,503.00	\$119,769.44	\$115,200.00	\$111,564.39	\$114,800.00	-\$400.00



CITY OF MORA

Preliminary Budget - Revenue - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 225 CEMETERY FUND							
Dept 47810 CEMETERY	\$69,937.79	\$47,235.00	\$82,478.83	\$55,117.00	\$62,134.78	\$46,600.00	-\$8,517.00
FUND 225 CEMETERY FUND	\$69,937.79	\$47,235.00	\$82,478.83	\$55,117.00	\$62,134.78	\$46,600.00	-\$8,517.00



CITY OF MORA

Preliminary Budget - Revenue - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 409 FUTURE IMPROV FUND							
Dept 47410 CAPITAL PROJECT	\$1,335.52	\$265,803.00	\$269,554.54	\$259,975.00	\$182,510.46	\$222,441.00	-\$37,534.00
FUND 409 FUTURE IMPROV FUN	\$1,335.52	\$265,803.00	\$269,554.54	\$259,975.00	\$182,510.46	\$222,441.00	-\$37,534.00



CITY OF MORA

Preliminary Budget - Revenue - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 530 SERIES 2011A BONDS - STREET							
Dept 47000 DEBT SERVICE	\$83,740.69	\$86,688.00	\$85,831.95	\$0.00	\$685.56	\$0.00	\$0.00
FUND 530 SERIES 2011A BONDS	\$83,740.69	\$86,688.00	\$85,831.95	\$0.00	\$685.56	\$0.00	\$0.00



CITY OF MORA

Preliminary Budget - Revenue - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 532 SERIES 2015B BONDS - WOOD&GROV							
Dept 47000 DEBT SERVICE	\$77,148.63	\$76,599.00	\$75,806.24	\$80,667.00	\$43,370.10	\$79,355.00	-\$1,312.00
FUND 532 SERIES 2015B BONDS	\$77,148.63	\$76,599.00	\$75,806.24	\$80,667.00	\$43,370.10	\$79,355.00	-\$1,312.00



CITY OF MORA

Preliminary Budget - Revenue - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 533 SERIES 2015C BONDS - REFUNDING							
Dept 47000 DEBT SERVICE	\$128,648.17	\$128,943.00	\$134,118.71	\$125,560.00	\$66,774.44	\$133,110.00	\$7,550.00
FUND 533 SERIES 2015C BONDS	\$128,648.17	\$128,943.00	\$134,118.71	\$125,560.00	\$66,774.44	\$133,110.00	\$7,550.00



CITY OF MORA

Preliminary Budget - Revenue - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 535 SERIES 2017A BONDS - 9TH&WOOD							
Dept 47000 DEBT SERVICE	\$66,599.75	\$69,625.00	\$66,632.87	\$77,889.00	\$46,986.79	\$81,415.00	\$3,526.00
FUND 535 SERIES 2017A BONDS	\$66,599.75	\$69,625.00	\$66,632.87	\$77,889.00	\$46,986.79	\$81,415.00	\$3,526.00



CITY OF MORA

Preliminary Budget - Revenue - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 609 LIQUOR FUND							
Dept 49750 LIQUOR STORE	\$4,450,872.87	\$3,665,593.00	\$4,454,508.74	\$4,126,197.00	\$3,989,047.07	\$4,127,000.00	\$803.00
FUND 609 LIQUOR FUND	\$4,450,872.87	\$3,665,593.00	\$4,454,508.74	\$4,126,197.00	\$3,989,047.07	\$4,127,000.00	\$803.00



CITY OF MORA

Preliminary Budget - Revenue - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
	\$8,236,687.13	\$7,735,875.00	\$8,741,781.91	\$7,955,630.00	\$6,534,642.35	\$9,415,211.00	\$1,459,581.00



CITY OF MORA
Preliminary Budget - Expenditures - City

Current Period: December 2022
 Budget-2023
 Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 101 GENERAL FUND							
Dept 41000 GENERAL GOVER	\$180,911.62	\$37,274.00	\$48,980.68	\$128,035.00	\$133,545.59	\$36,520.00	-\$91,515.00
Dept 41110 MAYOR & COUN	\$35,873.59	\$33,159.00	\$33,192.43	\$41,379.00	\$31,874.84	\$35,294.00	-\$6,085.00
Dept 41320 ADMINISTRATIO	\$109,745.41	\$110,666.00	\$143,665.07	\$107,086.00	\$131,985.29	\$126,902.00	\$19,816.00
Dept 41410 ELECTIONS	\$4,894.04	\$0.00	\$0.00	\$4,250.00	\$348.00	\$0.00	-\$4,250.00
Dept 41520 FINANCE	\$117,713.07	\$157,047.00	\$126,755.74	\$171,836.00	\$121,740.58	\$198,816.00	\$26,980.00
Dept 41610 LEGAL	\$35,240.72	\$33,040.00	\$33,898.35	\$32,740.00	\$29,565.80	\$32,850.00	\$110.00
Dept 41800 HUMAN RESOUR	\$38,487.97	\$31,655.00	\$21,339.93	\$27,900.00	\$38,310.98	\$33,770.00	\$5,870.00
Dept 41910 PLANNING & ZO	\$102,662.63	\$99,436.00	\$108,297.54	\$116,153.00	\$78,738.67	\$105,809.00	-\$10,344.00
Dept 41920 INFORMATION T	\$54,232.22	\$26,215.00	\$37,312.33	\$28,585.00	\$35,908.30	\$52,200.00	\$23,615.00
Dept 41940 CITY HALL BUIL	\$58,310.99	\$35,164.00	\$39,195.03	\$41,957.00	\$38,044.39	\$141,020.00	\$99,063.00
Dept 41941 LIBRARY BUILDI	\$30,968.21	\$40,182.00	\$27,469.15	\$32,464.00	\$18,526.74	\$29,862.00	-\$2,602.00
Dept 42120 LAW ENFORCEM	\$710,438.14	\$681,689.00	\$661,225.58	\$686,161.00	\$589,811.95	\$756,605.00	\$70,444.00
Dept 42220 FIRE	\$140,283.58	\$134,924.00	\$144,475.11	\$147,300.00	\$157,474.99	\$140,668.00	-\$6,632.00
Dept 42401 BUILDING	\$107,609.24	\$93,972.00	\$86,913.36	\$101,313.00	\$89,193.74	\$102,452.00	\$1,139.00
Dept 43121 STREETS	\$415,697.73	\$595,795.00	\$547,131.45	\$607,818.00	\$380,452.19	\$970,901.00	\$363,083.00
Dept 43125 ICE & SNOW RE	\$65,182.65	\$50,624.00	\$50,531.66	\$46,024.00	\$43,664.04	\$43,009.00	-\$3,015.00
Dept 43160 STREET LIGHTIN	\$25,945.23	\$31,000.00	\$38,414.27	\$40,000.00	\$21,851.85	\$44,000.00	\$4,000.00
Dept 43180 GARAGE	\$27,218.56	\$27,618.00	\$39,675.71	\$126,637.00	\$33,453.49	\$239,637.00	\$113,000.00
Dept 45124 AQUATIC CENTE	\$208,992.58	\$296,951.00	\$303,181.08	\$314,408.00	\$312,730.94	\$331,203.00	\$16,795.00
Dept 45202 PARKS	\$147,695.50	\$180,017.00	\$213,548.77	\$270,466.00	\$138,637.42	\$170,300.00	-\$100,166.00
Dept 47310 AIRPORT	\$264,953.05	\$479,826.00	\$506,420.26	\$248,221.00	\$177,452.67	\$1,039,872.00	\$791,651.00
FUND 101 GENERAL FUND	\$2,883,056.73	\$3,176,254.00	\$3,211,623.50	\$3,320,733.00	\$2,603,312.46	\$4,631,690.00	\$1,310,957.00



CITY OF MORA

Preliminary Budget - Expenditures - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 220 STORM WATER FUND							
Dept 47800 STORM WATER	\$54,516.12	\$81,897.00	\$44,903.59	\$75,156.00	\$46,019.99	\$82,500.00	\$7,344.00
FUND 220 STORM WATER FUND	\$54,516.12	\$81,897.00	\$44,903.59	\$75,156.00	\$46,019.99	\$82,500.00	\$7,344.00



CITY OF MORA

Preliminary Budget - Expenditures - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 225 CEMETERY FUND							
Dept 47810 CEMETERY	\$66,281.92	\$91,536.00	\$69,785.56	\$105,818.00	\$85,638.39	\$83,340.00	-\$22,478.00
FUND 225 CEMETERY FUND	\$66,281.92	\$91,536.00	\$69,785.56	\$105,818.00	\$85,638.39	\$83,340.00	-\$22,478.00



CITY OF MORA

Preliminary Budget - Expenditures - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 409 FUTURE IMPROV FUND							
Dept 47410 CAPITAL PROJEC	\$98,251.00	\$78,750.00	\$59,819.86	\$172,813.00	\$0.00	\$186,375.00	\$13,562.00
FUND 409 FUTURE IMPROV FUN	\$98,251.00	\$78,750.00	\$59,819.86	\$172,813.00	\$0.00	\$186,375.00	\$13,562.00



CITY OF MORA

Preliminary Budget - Expenditures - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 530 SERIES 2011A BONDS - STREET							
Dept 47000 DEBT SERVICE	\$81,547.50	\$79,310.00	\$79,260.00	\$81,830.00	\$81,280.00	\$0.00	-\$81,830.00
FUND 530 SERIES 2011A BOND	\$81,547.50	\$79,310.00	\$79,260.00	\$81,830.00	\$81,280.00	\$0.00	-\$81,830.00



CITY OF MORA

Preliminary Budget - Expenditures - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 532 SERIES 2015B BONDS - WOOD&GROV							
Dept 47000 DEBT SERVICE	\$74,750.00	\$73,950.00	\$77,600.00	\$72,940.00	\$72,887.50	\$76,750.00	\$3,810.00
FUND 532 SERIES 2015B BOND	\$74,750.00	\$73,950.00	\$77,600.00	\$72,940.00	\$72,887.50	\$76,750.00	\$3,810.00



CITY OF MORA

Preliminary Budget - Expenditures - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 533 SERIES 2015C BONDS - REFUNDING							
Dept 47000 DEBT SERVICE	\$116,040.39	\$118,530.00	\$122,174.44	\$119,315.00	\$119,249.90	\$116,535.00	-\$2,780.00
FUND 533 SERIES 2015C BOND	\$116,040.39	\$118,530.00	\$122,174.44	\$119,315.00	\$119,249.90	\$116,535.00	-\$2,780.00



CITY OF MORA

Preliminary Budget - Expenditures - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 535 SERIES 2017A BONDS - 9TH&WOOD							
Dept 47000 DEBT SERVICE	\$78,009.47	\$76,460.00	\$78,609.47	\$77,065.00	\$76,259.46	\$73,165.00	-\$3,900.00
FUND 535 SERIES 2017A BOND	\$78,009.47	\$76,460.00	\$78,609.47	\$77,065.00	\$76,259.46	\$73,165.00	-\$3,900.00



CITY OF MORA

Preliminary Budget - Expenditures - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
FUND 609 LIQUOR FUND							
Dept 49750 LIQUOR STORE	\$4,143,681.80	\$3,644,352.00	\$4,190,584.74	\$4,027,526.00	\$3,811,773.93	\$4,182,576.00	\$155,050.00
FUND 609 LIQUOR FUND	\$4,143,681.80	\$3,644,352.00	\$4,190,584.74	\$4,027,526.00	\$3,811,773.93	\$4,182,576.00	\$155,050.00



CITY OF MORA

Preliminary Budget - Expenditures - City

Current Period: December 2022

Budget-2023

Preliminary

Last Dimension	2020 Amount	2021 Budget	2021 Amount	2022 Budget	2022 YTD Amount	2023 Budget	Diff From Current
	\$7,596,134.93	\$7,421,039.00	\$7,934,361.16	\$8,053,196.00	\$6,896,421.63	\$9,432,931.00	\$1,379,735.00

Truth-in-Taxation Hearing

Mora City Hall
101 Lake Street S
Mora, MN 55051

December 6, 2022

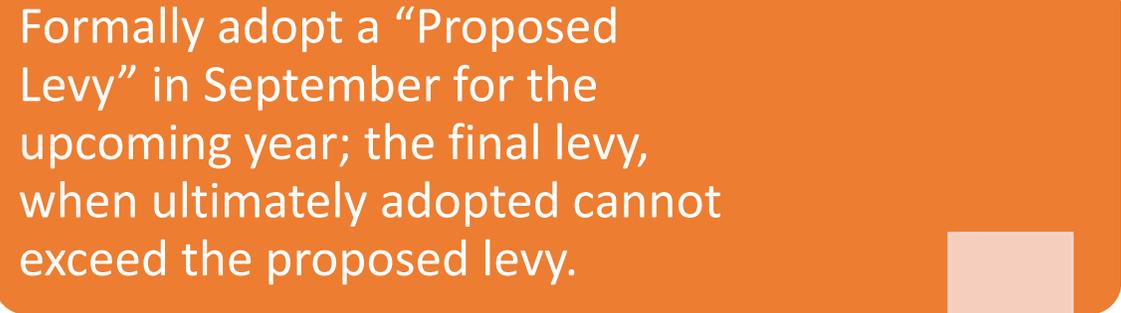


Truth in Taxation

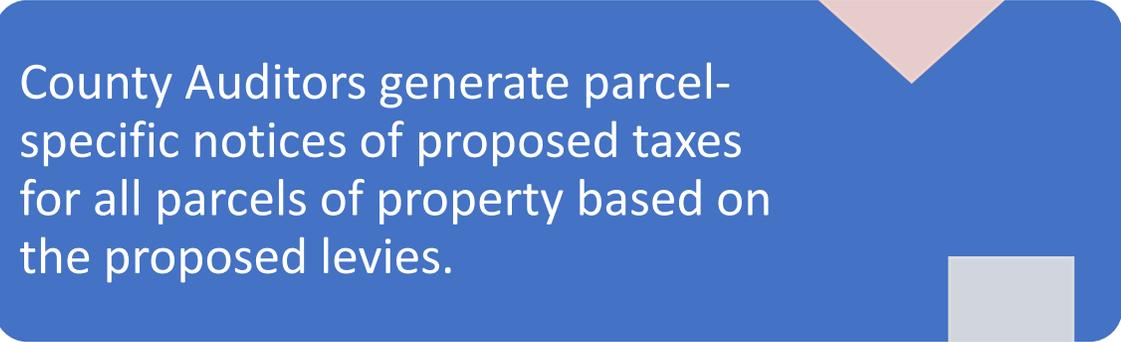
- Was first enacted by the legislature in 1988 to enhance public participation in Minnesota's Property Tax System

3 Components of Truth in Taxation

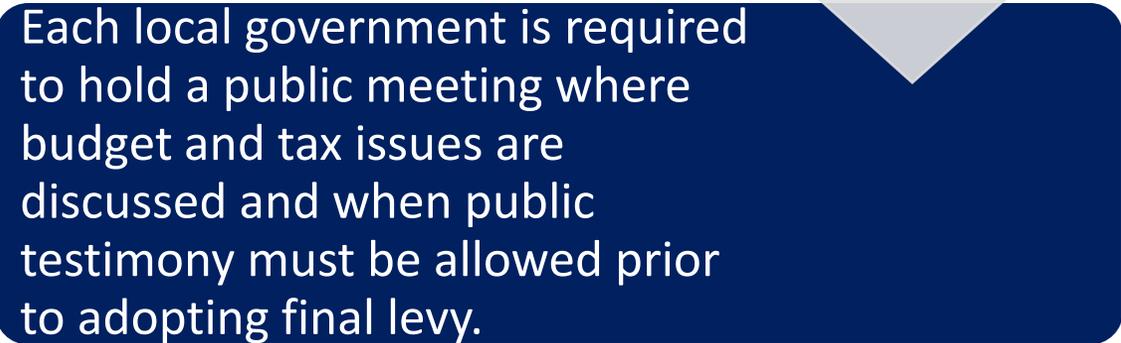
Formally adopt a “Proposed Levy” in September for the upcoming year; the final levy, when ultimately adopted cannot exceed the proposed levy.



County Auditors generate parcel-specific notices of proposed taxes for all parcels of property based on the proposed levies.



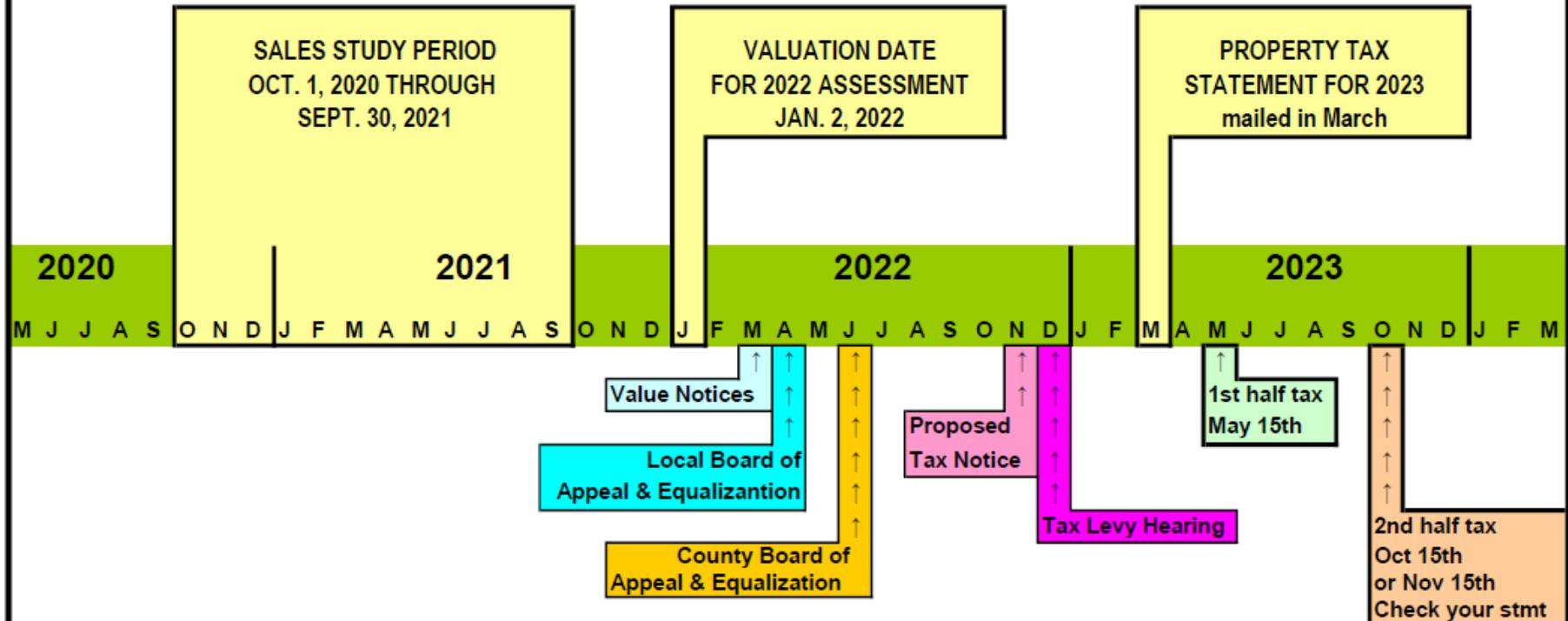
Each local government is required to hold a public meeting where budget and tax issues are discussed and when public testimony must be allowed prior to adopting final levy.



Minnesota State Law Property Tax Timeline

Assessment Year 2022 for Property Taxes Payable in 2023

Understanding the Sale Ratio Study Period, Valuation Date and Property Taxes

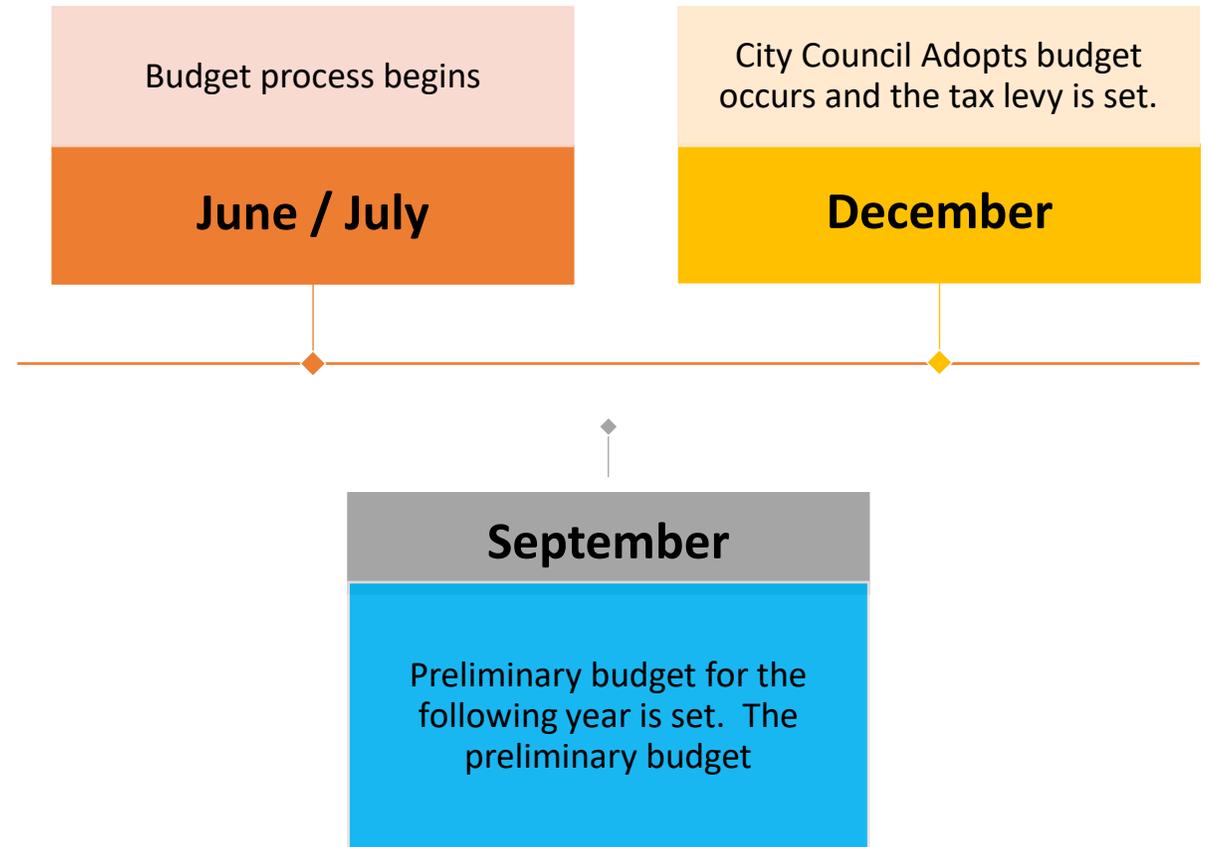


Sales Ratio Study analyzes sales from October 1, 2020 through September 30, 2021

This study determines the value for the January 2, 2022 assessment date

The January 2, 2022 assessment is the basis for property taxes payable in 2023

Budget Process



The final levy in December cannot exceed the pre-liminary levy set in September.

¹ Final levies may exceed proposed levies in the case of levies approved by voters in referendum elections



Kanabec County
Board of Commissioners
18 N Vine Ste 181
Mora, MN 55051
www.kanabecounty.org

ID# 0014567

000000004069

MORA MN 55051-1732



Property Information

PIN Number: R22.05357.00

Address: [REDACTED]
MORA MN 55051

Description: Sect-14 Twp-039 Range-024
NORDENSTROM'S 1ST ADDITION
LOTS 9 & 10 BLK 1

PROPOSED TAXES 2023

THIS IS NOT A BILL. DO NOT PAY.

Step	VALUES AND CLASSIFICATION		
	Taxes Payable Year	2022	2023
1	Estimated Market Value:	\$253,800	\$301,700
	Homestead Exclusion:	\$14,400	\$10,100
	Taxable Market Value:	\$239,400	\$291,600
	Classification:	RES HMSTD	RES HMSTD
2	PROPOSED TAX		
	Property Taxes Before Credits		5,144.00
	School Building Bond Credit		0.00
	Agriculture Market Value Credit		0.00
	Other Credits		0.00
	Property Taxes After Credits		\$5,144.00
3	PROPERTY TAX STATEMENT		
	Coming in 2023		
<p>The time to provide feedback on PROPOSED LEVIES is NOW</p> <p>It is too late to appeal your value without going to Tax Court.</p>			

Proposed Property Taxes and Meetings by Jurisdiction for Your Property

Contact Information	Meeting Information	Actual 2022	Proposed 2023
KANABEC COUNTY BOARD OF COMMISSIONERS 18 N VINE STE 181 MORA MN 55051	KANABEC COUNTY COURTHOUSE ROOMS 3 & 4 DECEMBER 8, 2022 6:00 PM	2,117.90	2,089.42
CITY OF MORA CITY HALL 101 LAKE ST S MORA, MN 55051	MORA CITY HALL 101 LAKE ST S DECEMBER 6, 2022 6:30 PM	1,120.08	1,471.30
MORA ISD 332 DISTRICT OFFICE 400 E MAPLE MORA MN 55051	MORA ELEMENTARY COMMONS 200 N 9TH ST MORA DECEMBER 15, 2022 6:30 P.M.		
	Voter Approved Levies	985.06	995.99
	Other Local Levies	530.96	555.57
OTHERS ECRDC COUNTY EDA		4.29 29.71	4.11 27.61

TOTAL Excluding Special Assessments
Percent Change

4,788.00

5,144.00
7.4%

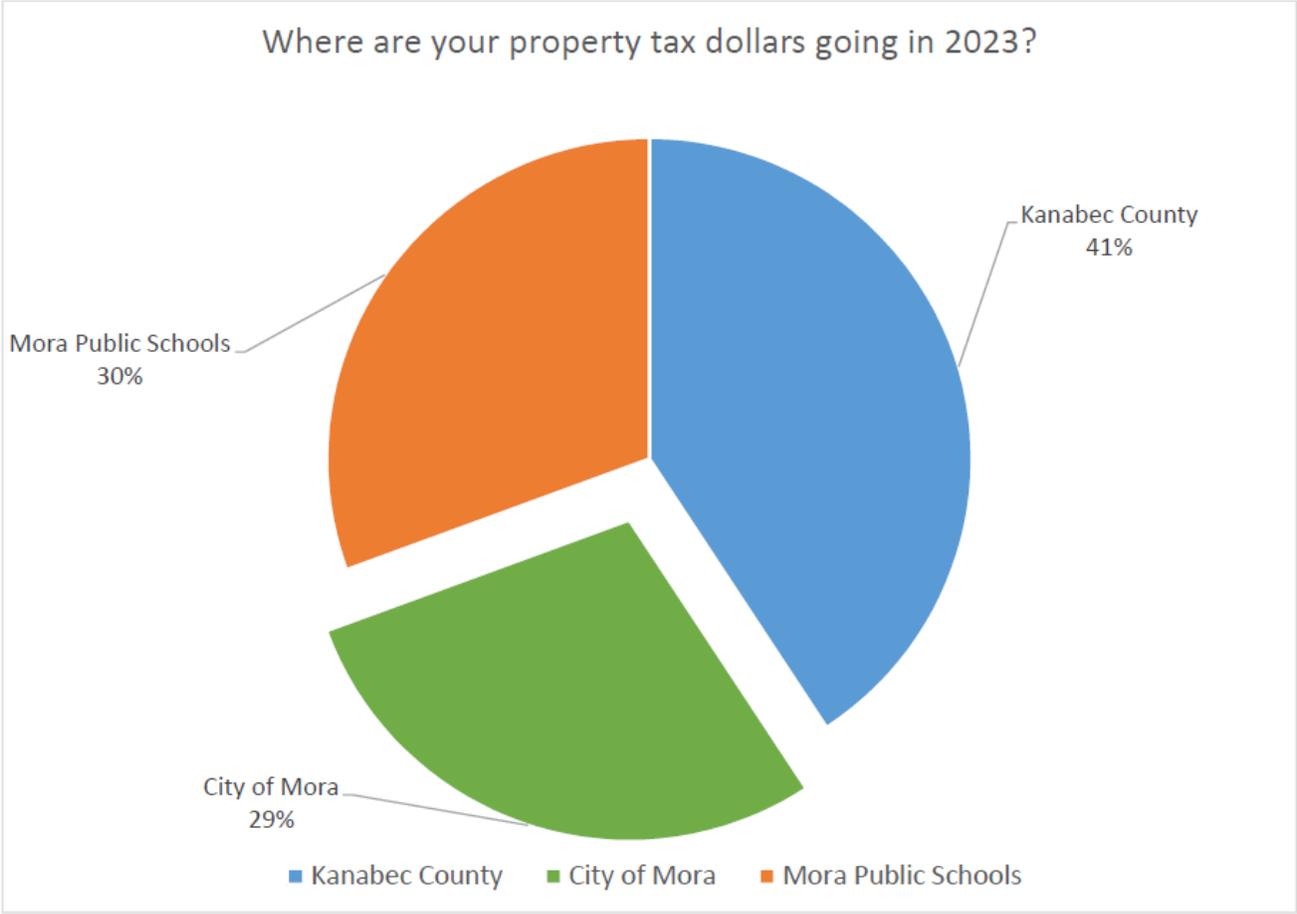
01028000004069 S 000-000

$$[\text{City Budget}] - [\text{all non-property tax revenues}] = \text{Tax Levy}$$

What is a Levy?

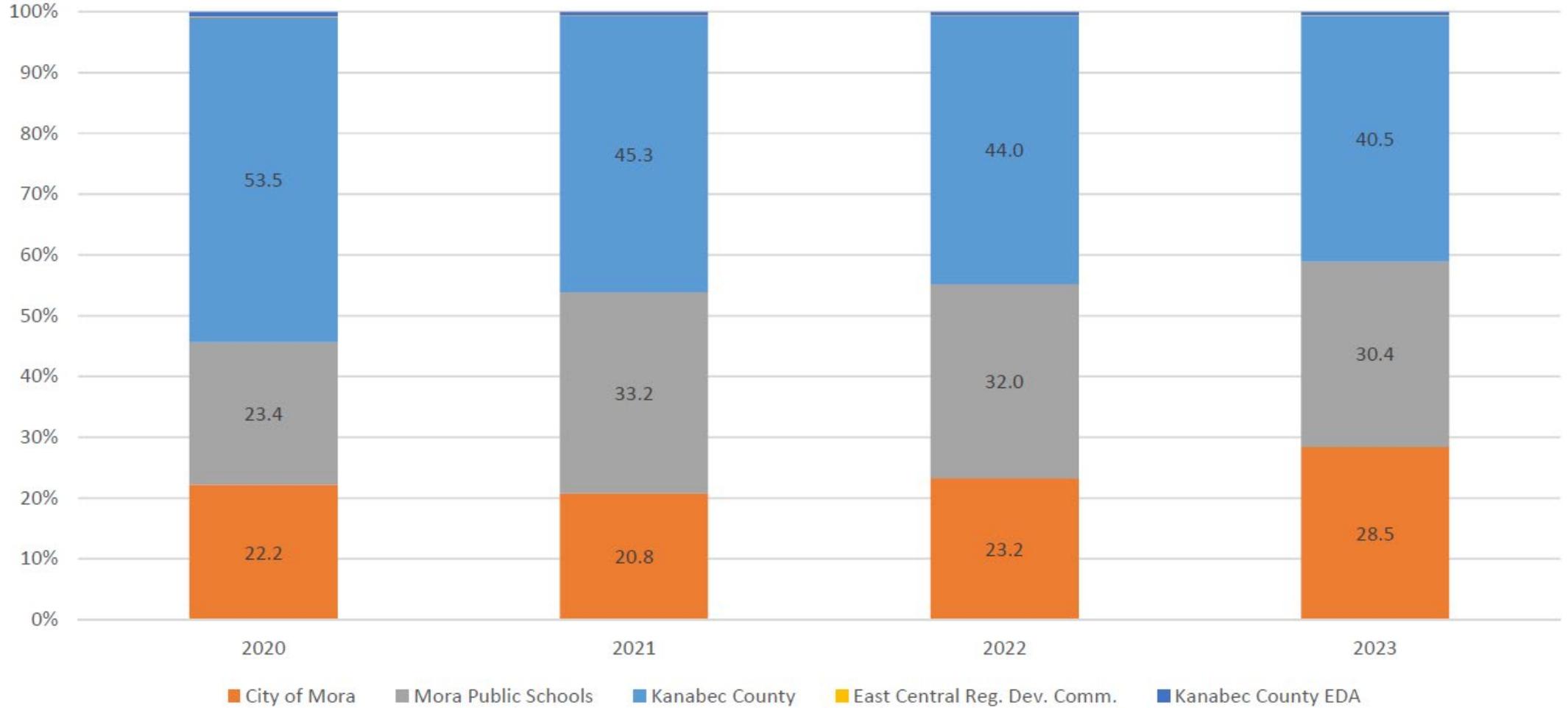
This is the amount of revenue the jurisdiction needs to generate from property taxes to fund their operations for the year.

Residential Properties

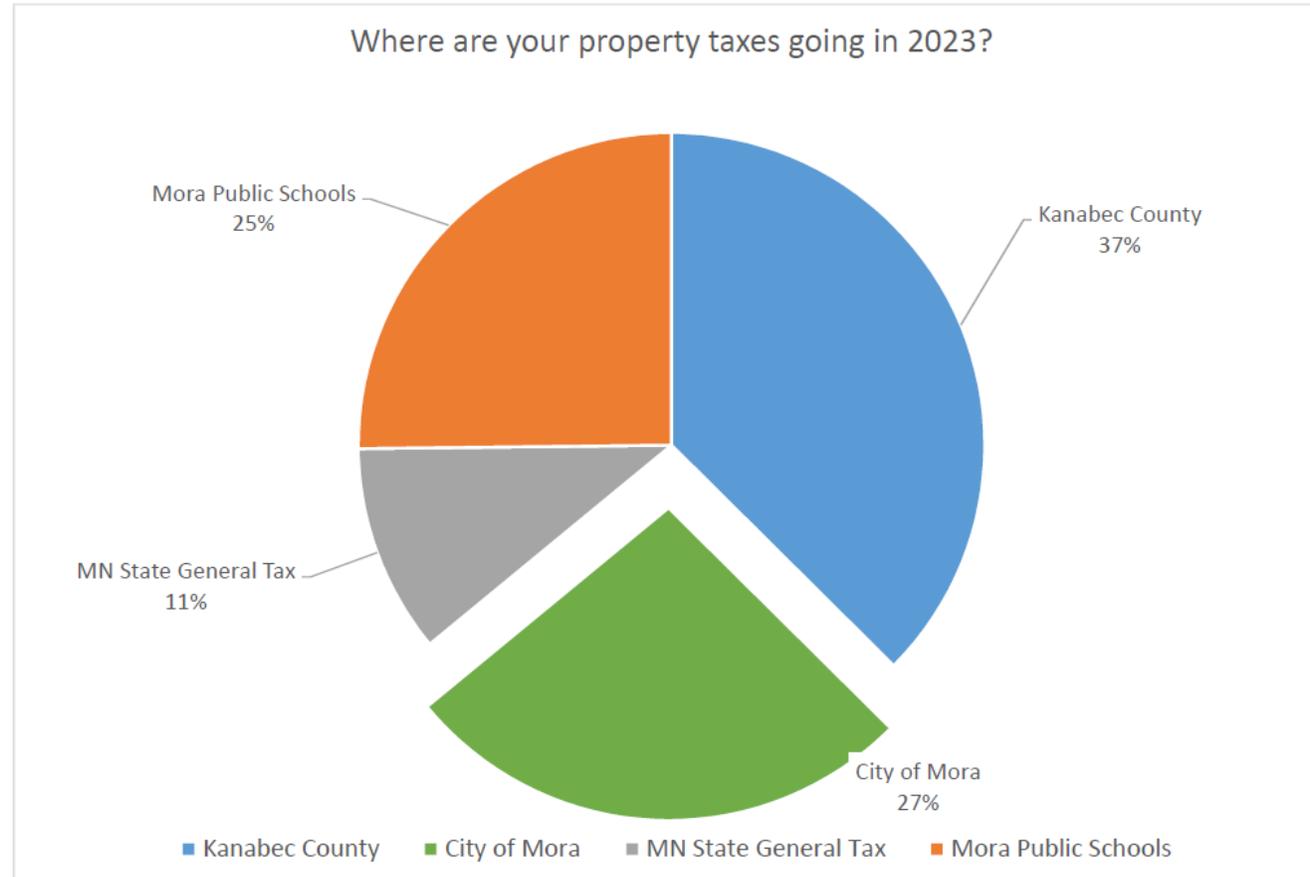


Percentages are estimates only, and are based on a sample of proposed property taxes.

Ratio of Property Taxes by Taxing Authority



Non-residential Properties*



Percentages are estimates only, and are based on a sample of proposed property taxes.

*Non-residential properties include commercial, industrial, etc.

$$[\text{City Budget}] - [\text{all non-property tax revenues}] = \text{Tax Levy}$$

What is a Levy?

This is the amount of revenue the jurisdiction needs to generate from property taxes to fund their operations for the year.

General Fund



Accounts for operating expenses for the city not included in other funds.



Salaries, benefits, etc.



Insurance, utilities and other services



Annual capital expenses/replacements. i.e. street sweeper, roof replacement

Debt Service Fund

Accounts for principal and interest payments for council approved bonds

2015 Refunding Bond

2015 Grove & Wood Street Project

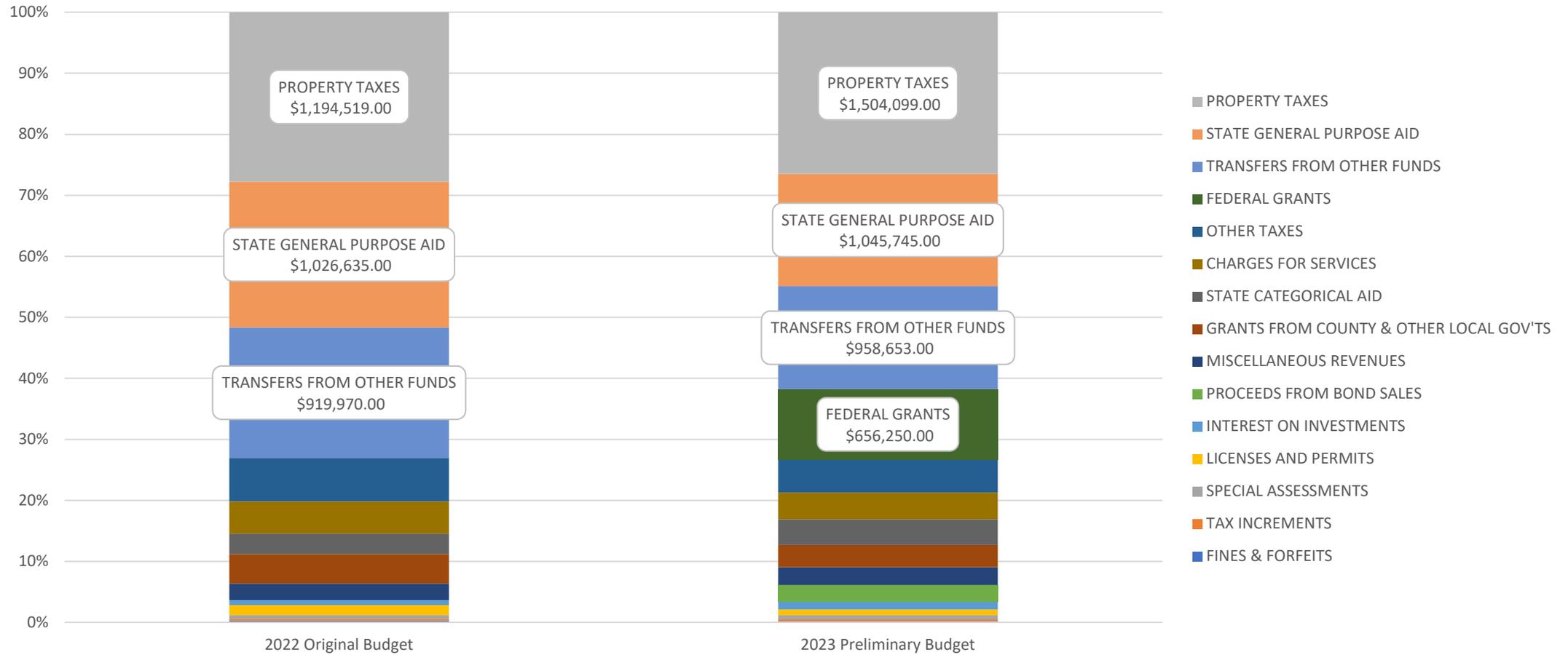
2017 9th & Wood Street Project

2022 N Grove Street Improvement Bond

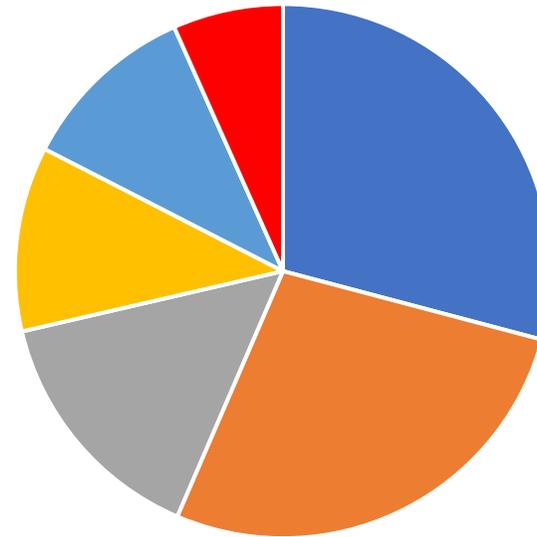
HRA Bonds for Eastwood Senior Living

Refunding Bond: concept of paying off higher-cost bonds with debt that has a lower net cost to the issuer of the bonds (refinancing)

2023 Budgeted Revenues for the City of Mora



Proposed
City
Tax Levy for
2023
\$1,504,099



■ Public Works	28.9%
■ Debt Service	27.1%
■ Capital Improvements	14.8%
■ Public Safety	11.1%
■ General Government	10.7%
■ Culture and Recreation	6.6%



Possible Reasons for a Levy Increase:

- Property Tax Intricacies
- Change to estimate Market Value
- Economic Factors

Bureau Labor Statistics Consumer Price Index Monthly Report

(current inflation rate 7.7% before seasonal adjustment)

State Property Tax Refunds

As a homeowner, you **may** be eligible for a property tax refund based on your household income and property taxes paid on your principal place of residence in Minnesota.

- Regular Property Tax Refund- Based on your income
- Special Property Tax Refund- your net property tax on your homestead must have increased by more than 12 percent from previous year.

The refund program **may** reduce the net tax burden to taxpayers. However, you must complete the form and return to the MN Department of Revenue

- There are INCOME guidelines
- Refund is on a sliding scale based on property tax and income
- Form M-1PR

For assistance with this form and instructions:



CONSULT YOUR TAX PROFESSIONAL



WWW.REVENUE.STATE.MN.US/PROPERTY-TAX-REFUND



PLEASE SEE THE MINNESOTA DEPARTMENT OF REVENUE FOR COMPLETE GUIDELINES. THE INFORMATION IS A BRIEF SUMMARY OF REFUND ELIGIBILITY.

**Additional
Resources**

**County Assessor
320-679-6420**



Public Comment

- Please come to the podium and provide your full name and address.
- Each speaker will have a 3-minute time limit; you may not give your time to another speaker.
- Property Value questions should be addressed to the County Assessor.
- This an opportunity for you to provide input to the Council on the 2023 Budget.



MEMORANDUM

Date: December 6, 2022
To: Mayor and City Council
From: Mandi Yoder, Human Resources
RE: Consideration to Approve Staff Organizational Chart

SUMMARY

The City Council will review for consideration to approve an updated Staff Organizational Chart.

BACKGROUND

The Staff Organizational Chart was last reviewed by council in January 2021. Since then, there have been updates in the staffing plan, but the organizational chart has not reflected those changes.

Three changes to report:

The Electric Plant/Line Supervisor was re-evaluated and classified as Electric Manager in senior management and will report directly to the City Administrator.

The Human Resources Coordinator position was updated to include the Administrative Assistant position and filled, leaving the administrative assistant position vacant.

The Liquor Store Clerk I position has been added to the budget to fill the vacancy.

OPTIONS IMPACTS

By approving the Staff Organizational Chart, it will accurately reflect the pay plan previously presented and approved by council on November 15, 2022.

RECOMMENDATIONS

For the City Council to motion to approve the Staff Organizational Chart dated January 2023 as presented.

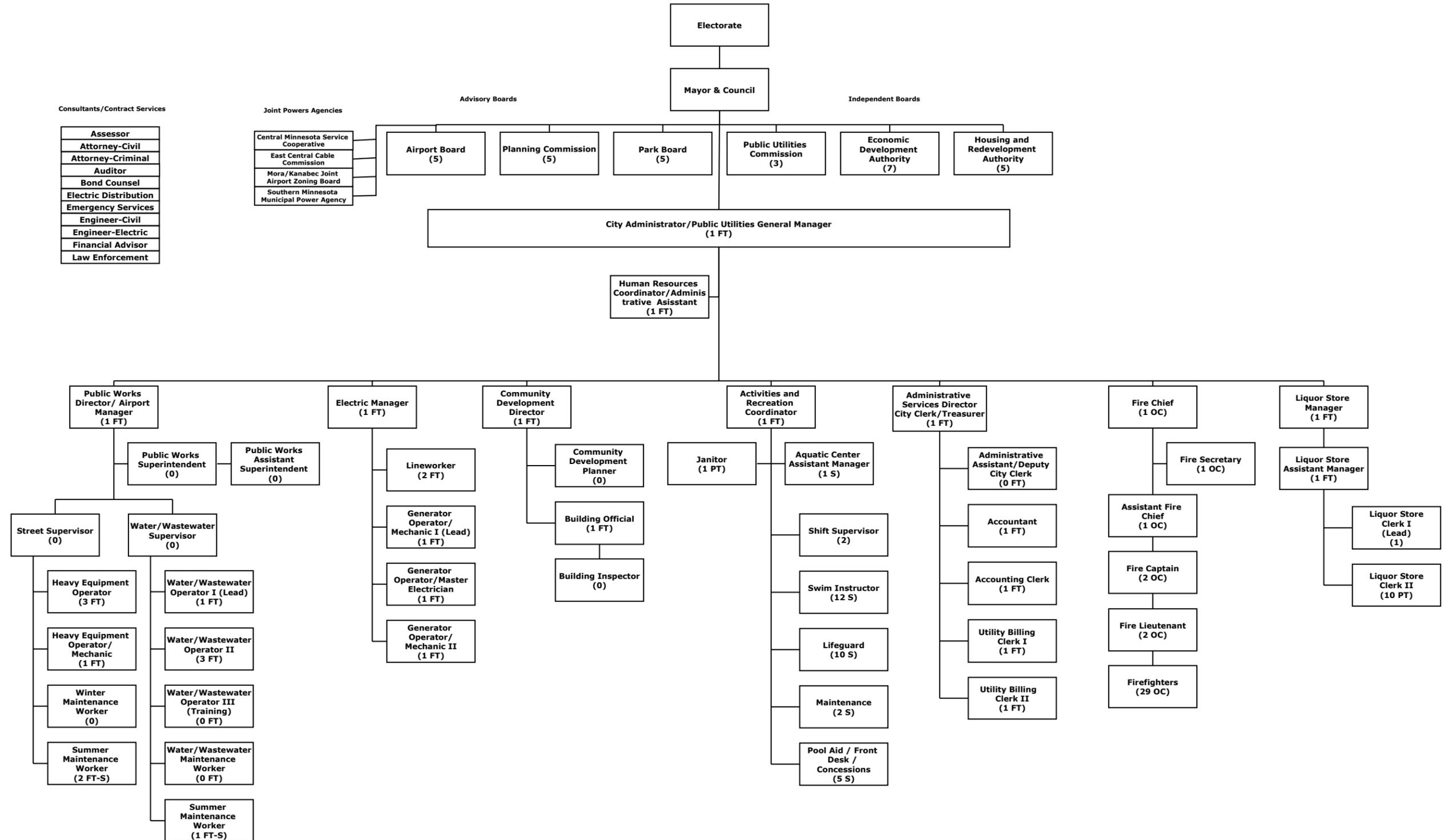
Attachments: Staff Organizational Chart

CITY OF MORA, KANABEC COUNTY, MINNESOTA

Staff Organizational Chart

January 2023

ver. 1.0



Number indicates positions authorized
 FT = Full-Time
 PT = Part-Time
 OC = On-Call
 S = Seasonal
 — = Staff Liaison
 -- = Additional Staff Liaison



MEMORANDUM

Date: December 6, 2022
To: Mayor and City Council
From: Mandi Yoder, Human Resources
RE: Personnel Policy Financial Limits in Appendix A

SUMMARY

Staff asks that the City Council review for consideration to approve the 2023 Appendix A of the Personnel Policy which reflects the health and dental insurance premium increases effective January 1, 2023.

One change impacts the city's budget, the Employer Contribution of 25% towards an employee premium for dental insurance will increase from \$8.70 to \$10.67 per participating employee.

Health insurance premium increases impact the employee contribution in addition to the increase in dental insurance premiums for the employee contribution.

RECOMMENDATIONS

For the council to make a motion to approve the Appendix A, Personnel Policy Limits for 2023 as presented.

Attachments:

Appendix A, Personnel Policy Limits

APPENDIX A
Personnel Policy Limits
Effective January 1, 2023

§1808.4 (C)	Health Insurance Employee Contribution (monthly) (does not apply to union employees if another formula is set by union agreement) <u>Advantage Plan</u> Single Coverage \$0.00 Family Coverage..... \$561.07 <u>Value Plan</u> Single \$0.00 Family \$363.88 <u>H.S.A. Plan</u> Single Coverage \$0.00 Family Coverage..... \$0.00
§1808.4 (C)	Health Insurance Employer Contribution (monthly) (does not apply to union employees if another formula is set by union agreement) <u>Advantage Plan</u> Single Coverage up to \$900.00 Family Coverage..... up to \$1,400.00 <u>Value Plan</u> Single up to \$900.00 Family up to \$1,400.00 <u>H.S.A. Plan</u> Single Coverage up to \$900.00* Family Coverage..... up to \$1,400.00* *Health Savings Account (HSA) \$100.00
§1808.5 (C)	Dental Insurance Employee Contribution (monthly) Employee.....\$32.01 Employee & Spouse\$71.22 Employee & Children\$89.80 Family (Employee, Spouse & Children) \$145.40 Dental Insurance Employer Contribution (monthly) 25% of Employee premium \$10.67
§1808.6 (A)	Life/AD&D Insurance Amount All Eligible Employees \$50,000.00
§1808.6 (C) (1)	Life Insurance Employee Contribution (monthly) All Eligible Employees \$0.00
§1808.6 (C) (1)	Life Insurance Employer Contribution (monthly) All Eligible Employees\$13.85

§1808.8 (B) (1)	Employee Recognition Award Limits (annual)
	5 years\$15.00
	10 years\$30.00
	15 years\$45.00
	20 years\$60.00
	25 years\$75.00
	30 years\$90.00
	35 years\$105.00
	Retirement (10 to 19 years)\$100.00
	Retirement (20 years or more).....\$150.00

§1808.10 (D)	Health Care Savings Plan Employee Contribution
	<u>Eligible Employees</u>
	Gross Wages2%
	Severance Pay..... 100%

§1808.11	Reimbursement Level 50% of eligible expenses
	Maximum Reimbursement \$500 per year

§1817.9 (F)	Mileage Reimbursement (IRS)\$0.625 per mile
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§1817.10 (B)	Lodging Reimbursements Per Receipt
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§1817.10 (C)	Meal Reimbursements (includes up to 15% tip)
	Breakfast.....\$10.00
	Lunch\$15.00
	Dinner\$25.00

§1830.5	Safety Equipment (per labor contracts)
	Glasses \$300.00
	Clothing & Boot Allowance (annual)
	Non-union Public Works\$410.00
	Non-Union Other Eligible Employees \$0.00

Certified adopted by the City Council
on 12/06/2022 and Public Utilities
Commission on 12/19/2022.

By: _____