



City of Mora
Kanabec County, Minnesota
Meeting Agenda
City Council

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

Tuesday, **December 5, 2023**

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. *Designated Polling place- Resolution No. 2023-1211*
- 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. Fire Department Purchase Request
 - b. Fire Budget Amendment
 - c. Fire Calls – Write off Request
 - d. Personnel Policy Amendment – Minnesota Law Earned Sick and Safe Leave
- 9. Old Business**
 - a. *None*
- 10. Communications**
 - a. *None*
- 11. Reports**
 - a. Councilmember Anderson
 - b. Councilmember Broekemeier
 - c. Councilmember Shepard
 - d. Councilmember Youngquist
 - e. Mayor Mathison
 - f. City Administrator
- 12. Adjournment**



MEMORANDUM

Date: December 5, 2023
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. 2023-1211

Attachments
Resolution No. 2023-1211

Resolution No. 2023-1212

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 2024 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 2024 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 5th day of December 2023

Jake Mathison Mayor

ATTEST:

Natasha Segelstrom, City Clerk



MEMORANDUM

Date: December 5, 2023
To: Mayor and City Council
From: Glenn Anderson, City Administrator
Natasha Segelstrom, Administrative Services Director
Kelly Christianson, Accountant
RE: Truth-in-Taxation Hearing

SUMMARY

The City Council will hold the truth-in-taxation hearing to allow public comment on the proposed 2024 city budget and tax levy. The final 2024 budget and levy must be adopted at the December 19, 2023 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 11.18%, based on estimates from Kanabec County. Proposed property tax notices show a 9.85% increase in the city's tax capacity rate which includes the city's preliminary tax levy of \$1,836,843, which is an \$332,744 or 22.12% increase over the 2023 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 2024 city taxes.

1. *MN State Law Property Tax Timeline*

In order to prepare tax statements for the upcoming year (2024) county assessors conduct sales ratio studies from the previous year (October 2021 through September 2022). The sales ratio study determines property valuations for the current year (2023). 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 2024?*

- i. Residential properties pay taxes to Kanabec County, Mora Public Schools, and the City of Mora. Approximately 33% of your total property tax statement goes to the City of Mora, a 4% 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 31% of your total property tax statement goes to the City of Mora, a 4% increase from the previous year.

Memorandum

4. *A Breakdown of the Proposed City Tax Levy for 2024*

Debt service accounts for 19.5% of the proposed city tax levy for 2024 and capital improvements account for 24.1%. This is followed by services provided by the City – 22.3% for public works, 11.1% for public safety, 10.4% for general government, and 12.7% for culture and recreation.

5. *A Breakdown of the Proposed City Budget for 2024*

Major factors contributing to the budget increase for 2024 are as follows:

- Inflation rates
- Capital Improvement Plan Items purchases for 2024 includes: Medium Duty Dump Truck Replacement, Double Drum Ride-on Roller Replacement, Parks Department Vehicle Replacement, Cemetery Compact Utility Vehicle Replacement
- Capital Improvement Plan Item funding for purchases in 2025, 2026, 2027:
 - Heavy Duty Dump Truck Replacement (x 3)
 - Sand and Salt Shed Replacement
 - East Side Emergency Warning Sirens
 - Mora Aquatic Center Pool Filter Replacement
 - Mora Public Library Furnace and A/C Unit Replacements
 - 2030 City of Mora Comprehensive Plan
 - Street Department Stationary Equipment/Vehicle Lift
 - Mora Airport A & Driveway/Parking lot Rehabilitation
 - Parks and Cemetery Mower/Cutter Replacement Program
- Airport Snow Removal Equipment (partial grant funding)
- Mora Public Library Building Repair and ADA/Sidewalk Repairs or Replacement
- Aquatic Center exterior lighting and equipment replacement
- Depot (Vasaloppet) Building Roof Repairs
- 3% COLA salary increase
- HRA Det Levy remains in force
- The 2024 budget is presented as a balanced budget, rather than past practice of budgeting for a deficit.

RECOMMENDATIONS

Hold truth-in-taxation hearing to allow public comment on the proposed 2024 city budget and levy.

Attachments

2024 Tax Levy Impact Table
MN State Law Property Tax Timeline
Property Taxation 101, League of MN Cities
Proposed 2024 City Budget
Finance Department PowerPoint Presentation

CITY OF MORA
Actual 2023 to Proposed 2024 Tax Levy
***Estimated* Tax Levy Impact**

	For Taxes Levied / Payable		Change	
	2022 / 2023	2023/2024	Amount (\$)	Percent (%)
Taxable Market Value	255,339,000	289,837,003	34,498,003	13.51%
Total Tax Capacity	3,094,515	3,438,318	343,803	11.11%
Less Captured TIF	112,351	122,854	10,503	9.35%
Net Tax Capacity	2,982,164	3,315,464	333,300	11.18%

Tax Levy by Purpose	2022 / 2023	2023/2024		
General Fund	857,446	1,032,869	175,423	20.46%
Tax Abatement	4,000	4,000	-	0.00%
Capital Improvement Program	222,041	442,174	220,133	99.14%
Debt - HRA Bonds	98,572	49,599	(48,973)	-49.68%
Debt - 2015 Grove & Wood Bonds	79,355	78,822	(533)	-0.67%
Debt - 2015 Refunding Bonds	96,010	87,956	(8,054)	-8.39%
Debt - 2017 9th & Wood St Imp Bonds	69,650	69,848	198	0.28%
Debt - 2022 N Grove St Imp Bonds	77,025	71,575	(5,450)	-7.08%
Total Tax Levy	1,504,099	1,836,843	332,744	22.12%

City Tax Capacity Rate	50.436%	55.402%	4.966%	9.85%
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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

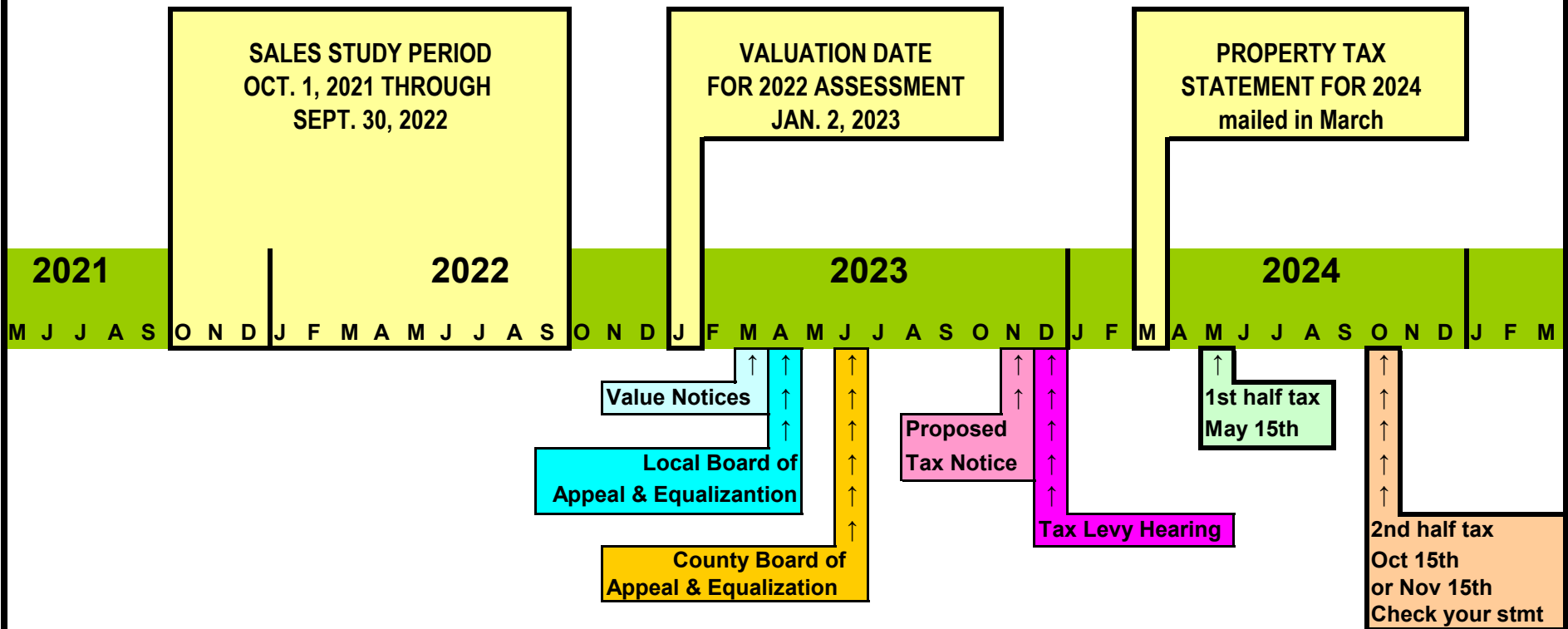
Estimated Market Value	Payable	Payable	Change	
	2023 City Tax	2024 City Tax	Amount (\$)	Percent (%)
City Tax on Residential Homestead Property (Market Value Homestead Credit not included)				
50,000	252.18	277.01	25	9.85%
75,000	378.27	415.52	37	9.85%
100,000	504.36	554.02	50	9.85%
125,000	630.46	692.53	62	9.85%
150,000	756.55	831.03	74	9.85%
175,000	882.64	969.54	87	9.85%
200,000	1,008.73	1,108.05	99	9.85%
225,000	1,134.82	1,246.55	112	9.85%
250,000	1,260.91	1,385.06	124	9.85%
275,000	1,387.00	1,523.56	137	9.85%
300,000	1,513.09	1,662.07	149	9.85%
325,000	1,639.19	1,800.57	161	9.85%
City Tax on General Commercial/Industrial Property				
50,000	378.27	415.52	37	9.85%
75,000	567.41	623.28	56	9.85%

100,000	756.55	831.03	74	9.85%
200,000	1,639.19	1,800.57	161	9.85%
250,000	2,143.55	2,354.60	211	9.85%
300,000	2,647.92	2,908.62	261	9.85%
400,000	3,656.65	4,016.67	360	9.85%
500,000	4,665.38	5,124.71	459	9.85%
600,000	5,674.11	6,232.76	559	9.85%
700,000	6,682.84	7,340.80	658	9.85%
800,000	7,691.57	8,448.85	757	9.85%
900,000	8,700.30	9,556.90	857	9.85%
1,000,000	9,709.03	10,664.94	956	9.85%

Minnesota State Law Property Tax Timeline

Assessment Year 2023 for Property Taxes Payable in 2024

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



Sales Ratio Study analyzes sales from October 1, 2021 through September 30, 2022

This study determines the value for the January 2, 2023 assessment date

The January 2, 2023 assessment is the basis for property taxes payable in 2024

Property Taxation 101

INFORMATION MEMO

Published: August 23, 2023

The property tax system

This is a description of the basics of Minnesota's property tax system. Local governments will collect just over \$11 billion in 2023 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 classification is important because the Minnesota system 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 Dec. 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 many 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 set a tax rate. 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 sometimes makes 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 2023 Legislature made some changes to the distribution formula for LGA and increased the total appropriation for cities to \$644 million for 2024 and beyond.

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 2,500 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):** 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 \$95,000 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 Jan. 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 Dec. 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



CITY OF MORA

Budget Prelim - Revenue - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
101 GENERAL FUND								
41000 GENERAL GOVERNMENT								
31050 Tax Increments	\$19,566.09	\$12,000.00	\$24,542.68	\$18,000.00	\$13,526.67	\$18,000.00	\$0.00	0.00%
31110 Current Ad Valorem Taxes	\$587,790.72	\$594,000.00	\$585,270.58	\$861,446.00	\$454,180.52	\$1,032,869.00	\$171,423.00	19.90%
31130 Mobile Home Taxes	\$3,195.49	\$1,400.00	\$3,488.43	\$2,500.00	\$299.90	\$2,500.00	\$0.00	0.00%
31910 Penalties & Interest	\$2,023.87	\$750.00	\$240.27	\$1,720.00	\$0.00	\$0.00	-\$1,720.00	-100.00%
31920 Forfeited Tax Sale Revenue	\$477.00	\$0.00	\$20,446.08	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33160 Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33401 Local Government Aid	\$1,010,825.00	\$1,026,435.00	\$1,026,435.00	\$1,045,625.00	\$522,812.50	\$1,229,575.00	\$183,950.00	17.59%
33422 Other State Grants & Aids	\$513.00	\$0.00	\$523.00	\$500.00	\$0.00	\$0.00	-\$500.00	-100.00%
33426 Agricultural Market Value Cred	\$91.61	\$200.00	\$85.19	\$120.00	\$0.00	\$0.00	-\$120.00	-100.00%
33429 PERA Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33690 Other Grants & Aids	\$1,450.46	\$1,500.00	\$1,466.52	\$1,500.00	\$1,547.66	\$1,500.00	\$0.00	0.00%
34900 Franchise Fee - Cable TV	\$19,127.76	\$24,000.00	\$25,493.19	\$24,000.00	\$12,382.91	\$24,000.00	\$0.00	0.00%
34902 Franchise Fee - Natural Gas	\$48,682.52	\$46,000.00	\$48,324.31	\$46,000.00	\$24,223.50	\$46,000.00	\$0.00	0.00%
34904 Franchise Fee - Electric	\$263,087.95	\$235,000.00	\$263,158.93	\$235,000.00	\$202,568.11	\$235,000.00	\$0.00	0.00%
34950 Other Misc Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36101 Special Assessments	\$0.00	\$0.00	\$4,042.50	\$556.00	\$288.75	\$0.00	-\$556.00	-100.00%
36102 Int/Pen on Spec Assmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210 Interest Earnings	\$17,386.07	\$13,500.00	\$19,724.28	\$22,650.00	\$20,580.25	\$19,720.00	-\$2,930.00	-12.94%
36213 Unrealized Gain/(Loss) on Inv	-\$15,275.73	\$0.00	-\$63,352.72	\$0.00	\$4,349.74	\$0.00	\$0.00	0.00%
36215 Dividends	\$12,648.00	\$579.00	\$6,968.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36220 Rent	\$2,440.00	\$2,520.00	\$4,200.00	\$2,420.00	\$0.00	\$0.00	-\$2,420.00	-100.00%
36230 Contributions & Donations	\$5,000.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$0.00	-\$2,500.00	-100.00%
37150 Misc Income	\$3,540.86	\$3,000.00	\$3,065.96	\$3,000.00	\$1,415.42	\$1,500.00	-\$1,500.00	-50.00%
39101 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$8,153.99	\$0.00	\$0.00	0.00%
39102 Comp. for Loss of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39212 Trf from Special Revenue Fund	\$2,542.28	\$2,400.00	\$2,400.38	\$2,260.00	\$1,145.19	\$2,100.00	-\$160.00	-7.08%
39216 Trf from Enterprise Fund	\$285,000.00	\$285,000.00	\$285,000.00	\$285,000.00	\$166,250.00	\$285,000.00	\$0.00	0.00%
39300 Proceeds from Long Term Debt	\$0.00	\$0.00	\$0.00	\$220,500.00	\$0.00	\$0.00	-\$220,500.00	-100.00%
41000 GENERAL GOVERNMENT	\$2,270,112.95	\$2,248,284.00	\$2,261,522.58	\$2,775,297.00	\$1,433,725.11	\$2,897,764.00	\$122,467.00	
41110 MAYOR & COUNCIL								
39212 Trf from Special Revenue Fund	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41110 MAYOR & COUNCIL	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
41320 ADMINISTRATION								
33690 Other Grants & Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37150 Misc Income	\$3,141.76	\$0.00	\$1,566.77	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



CITY OF MORA

Budget Prelim - Revenue - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
39216 Trf from Enterprise Fund	\$11,638.00	\$12,911.00	\$12,911.00	\$25,569.00	\$0.00	\$15,071.00	-\$10,498.00	-41.06%
41920 INFORMATION TECHN	\$16,034.00	\$17,787.00	\$18,111.59	\$35,227.00	\$0.00	\$20,357.00	-\$14,870.00	
41940 CITY HALL BUILDING								
33422 Other State Grants & Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36230 Contributions & Donations	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37150 Misc Income	\$0.00	\$0.00	\$0.00	\$0.00	\$1,833.28	\$0.00	\$0.00	0.00%
39214 Trf from Capital Projects Fund	\$0.00	\$2,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39216 Trf from Enterprise Fund	\$0.00	\$1,100.00	\$0.00	\$50,000.00	\$0.00	\$0.00	-\$50,000.00	-100.00%
41940 CITY HALL BUILDING	\$1,200.00	\$3,900.00	\$0.00	\$50,000.00	\$1,833.28	\$0.00	-\$50,000.00	
41941 LIBRARY BUILDING								
33422 Other State Grants & Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36220 Rent	\$2,257.00	\$2,400.00	\$1,912.00	\$2,400.00	\$2,324.00	\$2,400.00	\$0.00	0.00%
36230 Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37150 Misc Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39214 Trf from Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41941 LIBRARY BUILDING	\$2,257.00	\$2,400.00	\$1,912.00	\$2,400.00	\$2,324.00	\$2,400.00	\$0.00	
41942 DEPOT BUILDING								
33690 Other Grants & Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36220 Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,646.00	\$2,646.00	0.00%
36230 Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37150 Misc Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39214 Trf from Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41942 DEPOT BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,646.00	\$2,646.00	
42120 LAW ENFORCEMENT								
33416 Police Training Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33423 Police Aid	\$41,200.80	\$46,000.00	\$50,082.00	\$46,000.00	\$0.00	\$46,000.00	\$0.00	0.00%
35101 Court Fines	\$10,280.06	\$12,000.00	\$10,164.85	\$11,000.00	\$10,276.45	\$10,000.00	-\$1,000.00	-9.09%
36230 Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37150 Misc Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39101 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39102 Comp. for Loss of Fixed Assets	\$1,913.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39214 Trf from Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
42120 LAW ENFORCEMENT	\$53,394.79	\$58,000.00	\$60,246.85	\$57,000.00	\$10,276.45	\$56,000.00	-\$1,000.00	
42220 FIRE								
33421 Fire Relief Pension	\$65,051.11	\$58,000.00	\$68,174.99	\$56,000.00	\$2,000.00	\$60,000.00	\$4,000.00	7.14%
42220 FIRE	\$65,051.11	\$58,000.00	\$68,174.99	\$56,000.00	\$2,000.00	\$60,000.00	\$4,000.00	



CITY OF MORA

Budget Prelim - Revenue - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
42401 BUILDING								
32210 Building Permits	\$33,533.66	\$50,000.00	\$54,551.19	\$30,000.00	\$20,407.19	\$30,000.00	\$0.00	0.00%
34950 Other Misc Charges	\$3,059.44	\$2,500.00	\$700.00	\$1,000.00	\$5,236.94	\$1,000.00	\$0.00	0.00%
42401 BUILDING	\$36,593.10	\$52,500.00	\$55,251.19	\$31,000.00	\$25,644.13	\$31,000.00	\$0.00	
43121 STREETS								
32260 Other Non-Business Permits	\$3,081.00	\$2,850.00	\$2,375.00	\$2,000.00	\$1,440.00	\$2,000.00	\$0.00	0.00%
33422 Other State Grants & Aids	\$68,413.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34301 Sidewalk & Street Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34303 Pmt from County - St Maint	\$0.00	\$8,118.00	\$16,235.20	\$8,118.00	\$8,117.60	\$8,118.00	\$0.00	0.00%
34405 Weed Cleaning	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00	0.00%
36220 Rent	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	-\$50.00	-100.00%
37150 Misc Income	\$1,256.29	\$200.00	\$70.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00%
39101 Sale of Fixed Assets	\$0.00	\$0.00	\$17,000.00	\$34,000.00	\$51,400.00	\$15,000.00	-\$19,000.00	-55.88%
39102 Comp. for Loss of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39212 Trf from Special Revenue Fund	\$0.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39214 Trf from Capital Projects Fund	\$54,750.00	\$0.00	\$0.00	\$225,000.00	\$0.00	\$50,630.00	-\$174,370.00	-77.50%
39216 Trf from Enterprise Fund	\$0.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43121 STREETS	\$127,500.29	\$28,718.00	\$35,680.20	\$269,368.00	\$61,057.60	\$75,948.00	-\$193,420.00	
43160 STREET LIGHTING								
37150 Misc Income	\$2,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39102 Comp. for Loss of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$7,389.00	\$0.00	\$0.00	0.00%
43160 STREET LIGHTING	\$2,250.00	\$0.00	\$0.00	\$0.00	\$7,389.00	\$0.00	\$0.00	
43180 GARAGE								
37150 Misc Income	\$0.00	\$200.00	\$483.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00%
39214 Trf from Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39216 Trf from Enterprise Fund	\$27,418.00	\$26,369.00	\$26,637.00	\$239,077.00	\$0.00	\$242,000.00	\$2,923.00	1.22%
43180 GARAGE	\$27,418.00	\$26,569.00	\$27,120.00	\$239,277.00	\$0.00	\$242,200.00	\$2,923.00	
45124 AQUATIC CENTER								
33422 Other State Grants & Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34720 Swim Fees	\$97,286.59	\$59,000.00	\$87,901.89	\$75,000.00	\$89,330.09	\$80,000.00	\$5,000.00	6.67%
34721 Pool Lesson Fees	\$43,920.00	\$54,000.00	\$51,426.00	\$50,000.00	\$54,450.00	\$50,000.00	\$0.00	0.00%
34740 Concessions	\$47,574.42	\$37,000.00	\$54,925.80	\$50,000.00	\$53,828.99	\$37,000.00	-\$13,000.00	-26.00%
34950 Other Misc Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36230 Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36240 Service Chg on NSF Checks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37150 Misc Income	\$144.59	\$100.00	\$2,973.25	\$100.00	\$0.00	\$0.00	-\$100.00	-100.00%



CITY OF MORA

Budget Prelim - Revenue - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
37840 Cash Over/Short	\$0.00	\$0.00	-\$405.81	-\$500.00	-\$129.56	\$0.00	\$500.00	-100.00%
39214 Trf from Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39216 Trf from Enterprise Fund	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
45124 AQUATIC CENTER	\$189,925.60	\$151,100.00	\$196,821.13	\$175,600.00	\$197,479.52	\$168,000.00	-\$7,600.00	
45202 PARKS								
33160 Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33422 Other State Grants & Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$158,507.00	\$158,507.00	0.00%
36220 Rent	\$945.00	\$1,500.00	\$1,010.00	\$1,500.00	\$745.00	\$1,500.00	\$0.00	0.00%
36230 Contributions & Donations	\$46,530.00	\$10,000.00	\$14,975.00	\$12,000.00	\$14,768.00	\$15,000.00	\$3,000.00	25.00%
37150 Misc Income	\$50.00	\$500.00	\$121.32	\$500.00	\$0.00	\$250.00	-\$250.00	-50.00%
39101 Sale of Fixed Assets	\$7,285.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.00%
39102 Comp. for Loss of Fixed Assets	\$2,973.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39214 Trf from Capital Projects Fund	\$5,069.86	\$17,900.00	\$0.00	\$6,800.00	\$0.00	\$174,000.00	\$167,200.00	2458.82%
45202 PARKS	\$62,853.02	\$29,900.00	\$16,106.32	\$20,800.00	\$15,513.00	\$350,257.00	\$329,457.00	
47310 AIRPORT								
33420 Federal Airport Grant - FAA	\$257,457.00	\$0.00	\$48,435.00	\$656,250.00	\$20,443.00	\$585,000.00	-\$71,250.00	-10.86%
33422 Other State Grants & Aids	\$77,635.98	\$46,200.00	\$51,175.56	\$100,000.00	\$0.00	\$7,500.00	-\$92,500.00	-92.50%
33424 State Airport Maintenance	\$50,718.93	\$32,033.00	\$37,813.89	\$32,000.00	\$18,165.18	\$0.00	-\$32,000.00	-100.00%
34740 Concessions	\$154.00	\$60.00	\$0.00	\$0.00	\$0.00	\$20.00	\$20.00	0.00%
36218 Airport Hangar Rent	\$10,861.53	\$8,000.00	\$9,147.78	\$8,500.00	\$7,639.38	\$8,500.00	\$0.00	0.00%
36220 Rent	\$12,225.00	\$11,000.00	\$12,425.00	\$12,300.00	\$7,075.00	\$12,300.00	\$0.00	0.00%
36230 Contributions & Donations	\$1,200.00	\$600.00	\$1,350.00	\$800.00	\$900.00	\$800.00	\$0.00	0.00%
37105 Fuel Sales	\$87,405.91	\$50,000.00	\$94,184.83	\$58,000.00	\$33,101.74	\$58,000.00	\$0.00	0.00%
37150 Misc Income	\$0.00	\$0.00	\$40.84	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37820 Commissions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39101 Sale of Fixed Assets	\$1,525.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39102 Comp. for Loss of Fixed Assets	\$5,261.67	\$5,110.00	\$5,110.77	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39214 Trf from Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$48,375.00	\$0.00	\$0.00	-\$48,375.00	-100.00%
47310 AIRPORT	\$504,445.02	\$153,003.00	\$259,683.67	\$916,225.00	\$87,324.30	\$672,120.00	-\$244,105.00	
101 GENERAL FUND	\$3,453,080.59	\$2,922,122.00	\$3,087,426.77	\$4,714,290.00	\$1,898,686.29	\$4,660,817.00	-\$53,473.00	



CITY OF MORA

Budget Prelim - Revenue - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
220 STORM WATER FUND								
47800 STORM WATER								
33160 Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36213 Unrealized Gain/(Loss) on Inv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36215 Dividends	\$34.00	\$0.00	\$134.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37150 Misc Income	\$53.84	\$0.00	\$62.63	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37160 Penalties	\$1,765.86	\$1,200.00	\$1,509.78	\$800.00	\$1,099.03	\$800.00	\$0.00	0.00%
37199 Storm Water Fees	\$117,915.74	\$114,000.00	\$120,164.47	\$114,000.00	\$84,640.88	\$125,000.00	\$11,000.00	9.65%
39211 Trf from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47800 STORM WATER	\$119,769.44	\$115,200.00	\$121,870.88	\$114,800.00	\$85,739.91	\$125,800.00	\$11,000.00	
220 STORM WATER FUND	\$119,769.44	\$115,200.00	\$121,870.88	\$114,800.00	\$85,739.91	\$125,800.00	\$11,000.00	



CITY OF MORA

Budget Prelim - Revenue - City

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Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
222 FIRE FUND								
42220 FIRE								
31910 Penalties & Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33160 Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
33422 Other State Grants & Aids	\$6,536.10	\$6,000.00	\$3,220.00	\$4,000.00	\$3,275.16	\$4,000.00	\$0.00	0.00%
34202 Fire Protection/Calls	\$46,427.50	\$40,000.00	\$30,700.00	\$40,000.00	\$24,012.50	\$40,000.00	\$0.00	0.00%
34203 Police & Fire Reports	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34206 Fire Protection Services	\$91,543.00	\$102,375.00	\$102,375.00	\$96,411.00	\$96,411.00	\$101,014.00	\$4,603.00	4.77%
36101 Special Assessments	\$550.00	\$0.00	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00	0.00%
36102 Int/Pen on Spec Assmts	\$0.00	\$0.00	\$0.00	\$0.00	\$5.50	\$0.00	\$0.00	0.00%
36210 Interest Earnings	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36215 Dividends	\$893.00	\$270.00	\$2,060.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36230 Contributions & Donations	\$9,903.00	\$0.00	\$1,164.00	\$0.00	\$30,924.25	\$0.00	\$0.00	0.00%
37150 Misc Income	\$662.34	\$0.00	\$3,683.39	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39101 Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39211 Trf from General Fund	\$37,795.00	\$45,938.00	\$45,938.00	\$41,755.00	\$41,755.00	\$37,729.00	-\$4,026.00	-9.64%
39214 Trf from Capital Projects Fund	\$102,080.00	\$15,400.00	\$0.00	\$17,950.00	\$0.00	\$41,200.00	\$23,250.00	129.53%
42220 FIRE	\$296,389.94	\$210,083.00	\$189,690.39	\$200,116.00	\$196,933.41	\$223,943.00	\$23,827.00	
222 FIRE FUND	\$296,389.94	\$210,083.00	\$189,690.39	\$200,116.00	\$196,933.41	\$223,943.00	\$23,827.00	



CITY OF MORA

Budget Prelim - Revenue - City

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Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
225 CEMETERY FUND								
47810 CEMETERY								
34941 Perpetual Care	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
34942 Sales of Lots	\$30,760.00	\$18,000.00	\$25,440.00	\$20,000.00	\$16,000.00	\$10,000.00	-\$10,000.00	-50.00%
34943 Interment Fees	\$46,715.00	\$28,000.00	\$33,305.00	\$25,000.00	\$29,605.00	\$25,000.00	\$0.00	0.00%
34944 Stone Setting Fee	\$1,750.00	\$1,200.00	\$2,640.00	\$1,600.00	\$1,520.00	\$1,600.00	\$0.00	0.00%
36210 Interest Earnings	\$0.00	\$0.00	\$1.30	\$0.00	\$0.96	\$0.00	\$0.00	0.00%
36213 Unrealized Gain/(Loss) on Inv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36215 Dividends	\$96.00	\$17.00	\$149.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36220 Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36230 Contributions & Donations	\$0.00	\$0.00	\$20.00	\$0.00	\$50.00	\$0.00	\$0.00	0.00%
37150 Misc Income	\$54.67	\$0.00	\$780.02	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39101 Sale of Fixed Assets	\$1,025.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39102 Comp. for Loss of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39211 Trf from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39213 Trf from Permanent Fund	\$2,078.16	\$0.00	\$92.19	\$0.00	\$46.17	\$0.00	\$0.00	0.00%
39214 Trf from Capital Projects Fund	\$0.00	\$7,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47810 CEMETERY	\$82,478.83	\$55,117.00	\$62,427.51	\$46,600.00	\$47,222.13	\$36,600.00	-\$10,000.00	
225 CEMETERY FUND	\$82,478.83	\$55,117.00	\$62,427.51	\$46,600.00	\$47,222.13	\$36,600.00	-\$10,000.00	



CITY OF MORA

Budget Prelim - Revenue - City

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Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
407 FUTURE FIRE EQUIP FUND								
47410 CAPITAL PROJECT								
33691 Township Contributions to FFE	\$100,821.00	\$96,638.00	\$96,638.00	\$99,087.00	\$99,087.00	\$106,298.00	\$7,211.00	7.28%
36210 Interest Earnings	\$303.16	\$230.00	\$278.94	\$370.00	\$164.16	\$380.00	\$10.00	2.70%
36213 Unrealized Gain/(Loss) on Inv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36230 Contributions & Donations	\$31,114.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39211 Trf from General Fund	\$41,629.00	\$43,362.00	\$43,362.00	\$42,913.00	\$42,913.00	\$39,702.00	-\$3,211.00	-7.48%
39212 Trf from Special Revenue Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47410 CAPITAL PROJECT	\$173,867.42	\$140,230.00	\$140,278.94	\$142,370.00	\$142,164.16	\$146,380.00	\$4,010.00	
407 FUTURE FIRE EQUIP FUND	\$173,867.42	\$140,230.00	\$140,278.94	\$142,370.00	\$142,164.16	\$146,380.00	\$4,010.00	



CITY OF MORA

Budget Prelim - Revenue - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
409 FUTURE IMPROV FUND								
47410 CAPITAL PROJECT								
31110 Current Ad Valorem Taxes	\$161,818.46	\$167,400.00	\$164,810.47	\$222,041.00	\$117,066.57	\$442,174.00	\$220,133.00	99.14%
36210 Interest Earnings	\$323.08	\$200.00	\$297.24	\$400.00	\$174.93	\$400.00	\$0.00	0.00%
36213 Unrealized Gain/(Loss) on Inv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36230 Contributions & Donations	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39211 Trf from General Fund	\$97,413.00	\$120,200.00	\$212,575.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39212 Trf from Special Revenue Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47410 CAPITAL PROJECT	\$269,554.54	\$287,800.00	\$377,682.71	\$222,441.00	\$117,241.50	\$442,574.00	\$220,133.00	
409 FUTURE IMPROV FUND	\$269,554.54	\$287,800.00	\$377,682.71	\$222,441.00	\$117,241.50	\$442,574.00	\$220,133.00	



CITY OF MORA

Budget Prelim - Revenue - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
531 HRA EASTWOOD								
47000 DEBT SERVICE								
31110 Current Ad Valorem Taxes	\$0.00	\$195,743.00	\$190,661.55	\$98,572.00	\$51,951.58	\$49,599.00	-\$48,973.00	-49.68%
36210 Interest Earnings	\$285.32	\$0.00	\$239.46	\$0.00	\$136.72	\$310.00	\$310.00	0.00%
36213 Unrealized Gain/(Loss) on Inv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47000 DEBT SERVICE	\$285.32	\$195,743.00	\$190,901.01	\$98,572.00	\$52,088.30	\$49,909.00	-\$48,663.00	
531 HRA EASTWOOD	\$285.32	\$195,743.00	\$190,901.01	\$98,572.00	\$52,088.30	\$49,909.00	-\$48,663.00	



CITY OF MORA

Budget Prelim - Revenue - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
532 SERIES 2015B BONDS - WOOD&GROV								
47000 DEBT SERVICE								
31110 Current Ad Valorem Taxes	\$75,806.24	\$80,667.00	\$79,434.39	\$79,355.00	\$41,851.18	\$78,822.00	-\$533.00	-0.67%
36101 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36102 Int/Pen on Spec Assmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39212 Trf from Special Revenue Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39300 Proceeds from Long Term Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39320 Premiums on Bonds Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47000 DEBT SERVICE	\$75,806.24	\$80,667.00	\$79,434.39	\$79,355.00	\$41,851.18	\$78,822.00	-\$533.00	
532 SERIES 2015B BONDS - WOO	\$75,806.24	\$80,667.00	\$79,434.39	\$79,355.00	\$41,851.18	\$78,822.00	-\$533.00	



CITY OF MORA

Budget Prelim - Revenue - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
533 SERIES 2015C BONDS - REFUNDING								
47000 DEBT SERVICE								
31110 Current Ad Valorem Taxes	\$92,225.73	\$89,180.00	\$87,909.36	\$96,010.00	\$50,635.63	\$87,956.00	-\$8,054.00	-8.39%
36101 Special Assessments	\$23,654.49	\$21,248.00	\$22,859.76	\$22,970.00	\$10,413.03	\$25,390.00	\$2,420.00	10.54%
36102 Int/Pen on Spec Assmts	\$18,238.49	\$15,132.00	\$17,629.89	\$14,130.00	\$7,716.20	\$12,880.00	-\$1,250.00	-8.85%
36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
39212 Trf from Special Revenue Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47000 DEBT SERVICE	\$134,118.71	\$125,560.00	\$128,399.01	\$133,110.00	\$68,764.86	\$126,226.00	-\$6,884.00	
533 SERIES 2015C BONDS - REF	\$134,118.71	\$125,560.00	\$128,399.01	\$133,110.00	\$68,764.86	\$126,226.00	-\$6,884.00	



CITY OF MORA

Budget Prelim - Revenue - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
535 SERIES 2017A BONDS - 9TH&WOOD								
47000 DEBT SERVICE								
31110 Current Ad Valorem Taxes	\$57,749.82	\$67,529.00	\$66,429.05	\$69,650.00	\$36,723.49	\$69,848.00	\$198.00	0.28%
36101 Special Assessments	\$4,203.05	\$5,123.00	\$11,917.78	\$4,910.00	\$1,713.76	\$5,380.00	\$470.00	9.57%
36102 Int/Pen on Spec Assmts	\$4,680.00	\$5,237.00	\$3,892.68	\$6,855.00	\$1,602.76	\$4,580.00	-\$2,275.00	-33.19%
39212 Trf from Special Revenue Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47000 DEBT SERVICE	\$66,632.87	\$77,889.00	\$82,239.51	\$81,415.00	\$40,040.01	\$79,808.00	-\$1,607.00	
535 SERIES 2017A BONDS - 9TH	\$66,632.87	\$77,889.00	\$82,239.51	\$81,415.00	\$40,040.01	\$79,808.00	-\$1,607.00	



CITY OF MORA

Budget Prelim - Revenue - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
536 SERIES 2022A BONDS - N GROVE								
47000 DEBT SERVICE								
31110 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$77,025.00	\$40,584.61	\$71,575.00	-\$5,450.00	-7.08%
36101 Special Assessments	\$0.00	\$0.00	\$23,640.50	\$10,310.00	\$13,774.09	\$9,290.00	-\$1,020.00	-9.89%
36102 Int/Pen on Spec Assmts	\$0.00	\$0.00	\$56.90	\$22,435.00	\$9,220.34	\$18,530.00	-\$3,905.00	-17.41%
39214 Trf from Capital Projects Fund	\$0.00	\$0.00	\$28,605.33	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47000 DEBT SERVICE	\$0.00	\$0.00	\$52,302.73	\$109,770.00	\$63,579.04	\$99,395.00	-\$10,375.00	
536 SERIES 2022A BONDS - N GR	\$0.00	\$0.00	\$52,302.73	\$109,770.00	\$63,579.04	\$99,395.00	-\$10,375.00	



CITY OF MORA

Budget Prelim - Revenue - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
609 LIQUOR FUND								
49750 LIQUOR STORE								
36210 Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36215 Dividends	\$3,927.00	\$147.00	\$2,652.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
36240 Service Chg on NSF Checks	\$0.00	\$0.00	\$40.00	\$0.00	\$30.00	\$300.00	\$300.00	0.00%
37150 Misc Income	\$429.60	\$350.00	\$404.03	\$300.00	\$0.00	\$0.00	-\$300.00	-100.00%
37170 Recoveries of Bad Debt	\$0.57	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.00%
37805 Wine Club	\$0.00	\$1,000.00	\$1,707.00	\$2,000.00	\$1,937.00	\$2,000.00	\$0.00	0.00%
37810 Wine Sales	\$429,111.90	\$394,200.00	\$425,576.35	\$394,200.00	\$257,666.73	\$394,200.00	\$0.00	0.00%
37811 Liquor Sales	\$1,453,406.88	\$1,324,100.00	\$1,465,484.59	\$1,324,100.00	\$1,017,254.95	\$1,324,100.00	\$0.00	0.00%
37812 Beer Sales	\$2,288,107.42	\$2,222,200.00	\$2,239,755.93	\$2,222,200.00	\$1,489,032.26	\$2,222,200.00	\$0.00	0.00%
37813 Liquor & Beer Coupons	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37815 Misc Sales	\$271,763.62	\$180,000.00	\$282,418.49	\$180,000.00	\$193,281.62	\$180,000.00	\$0.00	0.00%
37816 THC Infused Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$6,217.01	\$20,000.00	\$20,000.00	0.00%
37817 Lottery	\$6,113.19	\$3,500.00	\$6,055.58	\$3,500.00	\$1,756.61	\$3,500.00	\$0.00	0.00%
37820 Commissions	\$1,584.56	\$1,000.00	\$1,690.36	\$1,000.00	\$669.95	\$1,000.00	\$0.00	0.00%
37830 Cash Discounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
37840 Cash Over/Short	\$64.00	-\$300.00	-\$81.32	-\$300.00	-\$185.75	-\$300.00	\$0.00	0.00%
39211 Trf from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
49750 LIQUOR STORE	\$4,454,508.74	\$4,126,197.00	\$4,425,703.01	\$4,127,000.00	\$2,967,660.38	\$4,149,000.00	\$22,000.00	
609 LIQUOR FUND	\$4,454,508.74	\$4,126,197.00	\$4,425,703.01	\$4,127,000.00	\$2,967,660.38	\$4,149,000.00	\$22,000.00	



CITY OF MORA

Budget Prelim - Revenue - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
	\$9,126,492.64	\$8,336,608.00	\$8,938,356.86	\$10,069,839.00	\$5,721,971.17	\$10,219,274.00	\$149,435.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
101 GENERAL FUND								
41000 GENERAL GOVERNMENT								
230 Repair/Maint - Bldg & Equip	\$8,056.90	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00%
303 Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
344 Contributions	\$2,826.25	\$20,000.00	\$20,000.00	\$23,000.00	\$11,666.69	\$20,000.00	-\$3,000.00	-13.04%
360 Insurance	\$9,627.77	\$10,360.00	\$7,402.61	\$7,570.00	\$4,107.81	\$7,747.00	\$177.00	2.34%
361 Workers Comp Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
437 Miscellaneous	\$500.00	\$18,800.00	\$18,784.90	\$800.00	\$0.00	\$1,000.00	\$200.00	25.00%
470 Tax Abatement Payments	\$7,969.76	\$4,000.00	\$8,684.06	\$4,000.00	\$0.00	\$4,000.00	\$0.00	0.00%
635 Pay Out Pass-Thru Grant Procee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
712 Trf to Special Revenue Fund	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
714 Trf to Capital Projects Fund	\$0.00	\$92,375.00	\$92,375.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
716 Trf to Enterprise Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41000 GENERAL GOVERNMENT	\$48,980.68	\$146,035.00	\$147,246.57	\$35,870.00	\$15,774.50	\$33,247.00	-\$2,623.00	
41110 MAYOR & COUNCIL								
101 Wages & Salaries	\$22,024.88	\$21,000.00	\$20,999.88	\$21,000.00	\$13,999.92	\$26,000.00	\$5,000.00	23.81%
122 FICA	\$1,365.67	\$1,302.00	\$1,302.14	\$1,302.00	\$868.08	\$1,615.00	\$313.00	24.04%
123 Medicare	\$319.19	\$305.00	\$304.32	\$305.00	\$202.88	\$380.00	\$75.00	24.59%
200 Office Supplies	\$231.23	\$300.00	\$297.62	\$300.00	\$237.91	\$500.00	\$200.00	66.67%
218 Other Operating Supplies	\$50.28	\$100.00	\$91.32	\$50.00	\$56.79	\$300.00	\$250.00	500.00%
230 Repair/Maint - Bldg & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
240 Small Tools & Equipment	-\$97.06	\$0.00	\$59.21	\$0.00	\$771.97	\$1,500.00	\$1,500.00	0.00%
303 Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304 Legal Services	\$32.00	\$600.00	\$628.00	\$500.00	\$1,419.50	\$3,000.00	\$2,500.00	500.00%
312 Professional Services - Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.00%
322 Postage	\$0.00	\$25.00	\$0.00	\$35.00	\$0.00	\$50.00	\$15.00	42.86%
331 Meetings, Training, & Travel	\$438.84	\$1,450.00	\$450.92	\$1,000.00	\$280.00	\$1,500.00	\$500.00	50.00%
343 Advertising	\$819.23	\$250.00	\$427.99	\$250.00	\$0.00	\$300.00	\$50.00	20.00%
344 Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	0.00%
360 Insurance	\$102.00	\$110.00	\$108.00	\$120.00	\$47.25	\$89.00	-\$31.00	-25.83%
361 Workers Comp Insurance	\$101.28	\$137.00	\$66.72	\$122.00	\$41.01	\$110.00	-\$12.00	-9.84%
433 Dues & Subscriptions	\$7,457.00	\$10,500.00	\$9,284.00	\$10,000.00	\$11,274.00	\$10,000.00	\$0.00	0.00%
437 Miscellaneous	\$347.89	\$300.00	\$100.63	\$300.00	\$154.00	\$300.00	\$0.00	0.00%
500 Capital Outlay	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
714 Trf to Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41110 MAYOR & COUNCIL	\$33,192.43	\$41,379.00	\$34,120.75	\$35,284.00	\$29,353.31	\$51,144.00	\$15,860.00	
41320 ADMINISTRATION								



CITY OF MORA

Budget Prelim - Expenditures - City

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Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
101 Wages & Salaries	\$104,536.46	\$78,738.00	\$115,010.29	\$94,050.00	\$91,585.28	\$121,200.00	\$27,150.00	28.87%
121 PERA	\$7,462.14	\$5,905.00	\$8,626.21	\$7,054.00	\$6,869.16	\$9,090.00	\$2,036.00	28.86%
122 FICA	\$6,324.65	\$4,882.00	\$6,929.81	\$5,831.00	\$5,485.44	\$7,514.00	\$1,683.00	28.86%
123 Medicare	\$1,479.12	\$1,142.00	\$1,620.80	\$1,364.00	\$1,283.07	\$1,757.00	\$393.00	28.81%
125 ICMA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
130 VEBA or H.S.A.	\$1,160.00	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
131 Health Insurance	\$9,652.48	\$7,859.00	\$3,403.00	\$4,695.00	\$3,371.31	\$5,141.00	\$446.00	9.50%
132 Life Insurance	\$201.38	\$138.00	\$233.13	\$138.00	\$183.98	\$242.00	\$104.00	75.36%
133 Dental Insurance	\$0.00	\$52.00	\$39.15	\$64.00	\$48.06	\$70.00	\$6.00	9.38%
200 Office Supplies	\$603.03	\$350.00	\$474.39	\$400.00	\$514.03	\$600.00	\$200.00	50.00%
212 Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
213 Lubricants & Additives	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
218 Other Operating Supplies	\$142.80	\$100.00	\$44.48	\$75.00	\$22.81	\$125.00	\$50.00	66.67%
230 Repair/Maint - Bldg & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
240 Small Tools & Equipment	\$134.43	\$100.00	\$27.72	\$50.00	\$67.41	\$0.00	-\$50.00	-100.00%
303 Engineering	\$1,416.70	\$0.00	\$1,473.70	\$500.00	\$0.00	\$50,000.00	\$49,500.00	9900.00%
304 Legal Services	\$0.00	\$400.00	\$64.00	\$500.00	\$360.00	\$0.00	-\$500.00	-100.00%
312 Professional Services - Misc	\$2,840.25	\$2,000.00	\$19,867.48	\$2,000.00	\$14,208.87	\$3,000.00	\$1,000.00	50.00%
321 Telephone	\$235.65	\$350.00	\$58.30	\$300.00	\$0.00	\$350.00	\$50.00	16.67%
322 Postage	\$27.95	\$50.00	\$0.00	\$30.00	\$9.90	\$30.00	\$0.00	0.00%
331 Meetings, Training, & Travel	\$1,855.53	\$2,150.00	\$2,364.04	\$2,000.00	\$1,289.12	\$9,500.00	\$7,500.00	375.00%
360 Insurance	\$404.04	\$430.00	\$402.96	\$440.00	\$205.94	\$388.00	-\$52.00	-11.82%
361 Workers Comp Insurance	\$564.36	\$740.00	\$360.12	\$904.00	\$291.25	\$788.00	-\$116.00	-12.83%
433 Dues & Subscriptions	\$1,555.00	\$1,100.00	\$249.52	\$1,100.00	\$137.70	\$350.00	-\$750.00	-68.18%
437 Miscellaneous	\$3,069.10	\$0.00	\$0.00	\$0.00	\$643.32	\$0.00	\$0.00	0.00%
500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41320 ADMINISTRATION	\$143,665.07	\$107,086.00	\$161,249.10	\$121,495.00	\$126,576.65	\$210,145.00	\$88,650.00	
41410 ELECTIONS								
200 Office Supplies	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	0.00%
203 Printed Forms & Paper	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$350.00	\$350.00	0.00%
322 Postage	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	0.00%
343 Advertising	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	0.00%
405 Contractual Labor	\$0.00	\$4,000.00	\$2,992.50	\$0.00	\$0.00	\$4,250.00	\$4,250.00	0.00%
437 Miscellaneous	\$0.00	\$0.00	\$556.76	\$0.00	\$0.00	\$550.00	\$550.00	0.00%
41410 ELECTIONS	\$0.00	\$4,250.00	\$3,549.26	\$0.00	\$0.00	\$5,300.00	\$5,300.00	
41520 FINANCE								
101 Wages & Salaries	\$63,416.47	\$105,958.00	\$69,022.20	\$111,104.00	\$45,624.25	\$91,570.00	-\$19,534.00	-17.58%
121 PERA	\$4,756.47	\$7,947.00	\$5,082.23	\$8,333.00	\$3,327.57	\$6,868.00	-\$1,465.00	-17.58%



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
131 Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
132 Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
133 Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
200 Office Supplies	\$337.45	\$160.00	\$320.85	\$200.00	\$250.91	\$350.00	\$150.00	75.00%
208 Recognition/Wellness Programs	\$1,982.55	\$3,000.00	\$2,580.74	\$3,000.00	\$818.62	\$4,500.00	\$1,500.00	50.00%
219 Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
240 Small Tools & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
304 Legal Services	\$176.00	\$700.00	\$623.00	\$1,000.00	\$5,510.00	\$5,000.00	\$4,000.00	400.00%
312 Professional Services - Misc	\$6,328.70	\$20,000.00	\$30,942.02	\$20,000.00	\$4,245.70	\$15,000.00	-\$5,000.00	-25.00%
322 Postage	\$450.00	\$300.00	\$459.90	\$450.00	\$225.00	\$450.00	\$0.00	0.00%
331 Meetings, Training, & Travel	\$18.80	\$300.00	\$2,447.59	\$1,000.00	\$809.25	\$1,000.00	\$0.00	0.00%
343 Advertising	\$11,169.47	\$2,500.00	\$7,656.04	\$6,800.00	\$9,005.78	\$8,500.00	\$1,700.00	25.00%
360 Insurance	\$36.96	\$40.00	\$36.96	\$40.00	\$23.31	\$44.00	\$4.00	10.00%
361 Workers Comp Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
433 Dues & Subscriptions	\$0.00	\$0.00	\$229.00	\$230.00	\$439.00	\$425.00	\$195.00	84.78%
437 Miscellaneous	\$0.00	\$0.00	\$23.64	\$50.00	\$0.00	\$50.00	\$0.00	0.00%
439 Payment Processing Expenses	\$840.00	\$900.00	\$840.00	\$1,000.00	\$350.00	\$1,000.00	\$0.00	0.00%
41800 HUMAN RESOURCES	\$21,339.93	\$27,900.00	\$46,159.74	\$33,770.00	\$21,677.57	\$36,319.00	\$2,549.00	
41910 PLANNING & ZONING								
101 Wages & Salaries	\$63,332.17	\$73,911.00	\$56,634.04	\$67,535.00	\$42,588.35	\$71,213.00	\$3,678.00	5.45%
121 PERA	\$4,328.00	\$5,431.00	\$4,182.00	\$4,953.00	\$3,194.11	\$5,228.00	\$275.00	5.55%
122 FICA	\$3,845.67	\$4,582.00	\$3,463.54	\$4,187.00	\$2,577.07	\$4,415.00	\$228.00	5.45%
123 Medicare	\$899.50	\$1,072.00	\$809.93	\$979.00	\$602.71	\$1,033.00	\$54.00	5.52%
130 VEBA or H.S.A.	\$460.44	\$1,020.00	\$566.06	\$1,020.00	\$765.00	\$1,020.00	\$0.00	0.00%
131 Health Insurance	\$7,897.68	\$13,361.00	\$9,728.52	\$14,280.00	\$10,512.63	\$14,280.00	\$0.00	0.00%
132 Life Insurance	\$112.60	\$117.00	\$122.80	\$117.00	\$106.01	\$117.00	\$0.00	0.00%
133 Dental Insurance	\$0.00	\$73.00	\$60.90	\$90.00	\$67.23	\$99.00	\$9.00	10.00%
200 Office Supplies	\$82.91	\$600.00	\$141.26	\$200.00	\$73.90	\$200.00	\$0.00	0.00%
218 Other Operating Supplies	\$30.38	\$20.00	\$53.64	\$50.00	\$0.00	\$50.00	\$0.00	0.00%
240 Small Tools & Equipment	\$31.23	\$30.00	\$507.61	\$200.00	\$35.60	\$200.00	\$0.00	0.00%
303 Engineering	\$333.69	\$3,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
304 Legal Services	\$3,912.60	\$3,000.00	\$1,755.00	\$2,500.00	\$703.00	\$2,500.00	\$0.00	0.00%
312 Professional Services - Misc	\$19,880.80	\$5,900.00	\$5,976.52	\$5,000.00	\$880.56	\$5,000.00	\$0.00	0.00%
321 Telephone	\$267.44	\$437.00	\$250.57	\$300.00	\$259.17	\$300.00	\$0.00	0.00%
322 Postage	\$0.00	\$0.00	\$0.00	\$30.00	\$0.00	\$0.00	-\$30.00	-100.00%
331 Meetings, Training, & Travel	\$100.00	\$800.00	\$387.06	\$1,000.00	\$116.80	\$1,000.00	\$0.00	0.00%
343 Advertising	\$1,403.27	\$1,200.00	\$846.32	\$600.00	\$331.38	\$600.00	\$0.00	0.00%
360 Insurance	\$333.96	\$360.00	\$366.96	\$400.00	\$145.81	\$276.00	-\$124.00	-31.00%



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
361 Workers Comp Insurance	\$426.60	\$589.00	\$286.56	\$695.00	\$224.81	\$508.00	-\$187.00	-26.91%
433 Dues & Subscriptions	\$618.60	\$650.00	\$215.60	\$650.00	\$0.00	\$650.00	\$0.00	0.00%
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
41910 PLANNING & ZONING	\$108,297.54	\$116,153.00	\$86,354.89	\$105,786.00	\$63,184.14	\$109,689.00	\$3,903.00	
41920 INFORMATION TECHNOLOGY								
200 Office Supplies	\$0.00	\$0.00	\$71.89	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
218 Other Operating Supplies	\$0.00	\$500.00	\$0.00	\$250.00	\$1,484.00	\$0.00	-\$250.00	-100.00%
230 Repair/Maint - Bldg & Equip	\$4,333.50	\$2,000.00	\$2,782.03	\$2,000.00	\$1,992.07	\$2,800.00	\$800.00	40.00%
240 Small Tools & Equipment	\$1,248.89	\$2,000.00	\$0.00	\$2,000.00	\$837.46	\$2,500.00	\$500.00	25.00%
312 Professional Services - Misc	\$24,277.65	\$17,135.00	\$23,182.57	\$20,000.00	\$22,340.73	\$28,500.00	\$8,500.00	42.50%
321 Telephone	\$972.56	\$1,150.00	\$1,060.29	\$1,150.00	\$795.51	\$1,150.00	\$0.00	0.00%
322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
416 Rentals	\$3,835.08	\$3,800.00	\$3,389.92	\$3,800.00	\$1,633.91	\$3,000.00	-\$800.00	-21.05%
437 Miscellaneous	\$0.00	\$0.00	\$60.32	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500 Capital Outlay	\$2,644.65	\$2,000.00	\$7,655.99	\$23,000.00	\$0.00	\$3,000.00	-\$20,000.00	-86.96%
41920 INFORMATION TECHN	\$37,312.33	\$28,585.00	\$38,203.01	\$52,200.00	\$29,083.68	\$40,950.00	-\$11,250.00	
41940 CITY HALL BUILDING								
101 Wages & Salaries	\$11,716.73	\$11,379.00	\$13,607.68	\$12,005.00	\$9,316.57	\$15,547.00	\$3,542.00	29.50%
121 PERA	\$488.44	\$853.00	\$575.62	\$900.00	\$384.73	\$1,159.00	\$259.00	28.78%
122 FICA	\$706.67	\$706.00	\$820.39	\$744.00	\$562.66	\$964.00	\$220.00	29.57%
123 Medicare	\$165.41	\$165.00	\$191.92	\$174.00	\$131.62	\$225.00	\$51.00	29.31%
130 VEBA or H.S.A.	\$125.78	\$132.00	\$126.56	\$132.00	\$95.69	\$130.00	-\$2.00	-1.52%
131 Health Insurance	\$1,593.49	\$1,772.00	\$1,695.70	\$1,895.00	\$1,339.97	\$1,856.00	-\$39.00	-2.06%
132 Life Insurance	\$18.38	\$16.00	\$18.65	\$16.00	\$13.76	\$15.00	-\$1.00	-6.25%
133 Dental Insurance	\$0.00	\$11.00	\$10.85	\$13.00	\$10.18	\$15.00	\$2.00	15.38%
211 Cleaning Supplies	\$186.57	\$300.00	\$206.01	\$300.00	\$20.64	\$300.00	\$0.00	0.00%
217 Laundry/Rugs	\$717.85	\$550.00	\$813.93	\$600.00	\$604.74	\$792.00	\$192.00	32.00%
218 Other Operating Supplies	\$268.83	\$300.00	\$368.56	\$250.00	\$578.82	\$300.00	\$50.00	20.00%
230 Repair/Maint - Bldg & Equip	\$3,805.21	\$3,000.00	\$6,958.81	\$3,000.00	\$789.62	\$6,000.00	\$3,000.00	100.00%
240 Small Tools & Equipment	\$545.28	\$300.00	\$282.77	\$250.00	\$440.47	\$400.00	\$150.00	60.00%
312 Professional Services - Misc	\$175.25	\$200.00	\$828.12	\$300.00	\$0.00	\$300.00	\$0.00	0.00%
321 Telephone	\$7,318.54	\$7,000.00	\$7,362.60	\$7,000.00	\$6,044.87	\$7,300.00	\$300.00	4.29%
331 Meetings, Training, & Travel	\$110.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360 Insurance	\$1,011.96	\$1,090.00	\$2,169.96	\$2,390.00	\$1,325.94	\$2,500.00	\$110.00	4.60%
361 Workers Comp Insurance	\$449.04	\$653.00	\$317.76	\$276.00	\$108.71	\$218.00	-\$58.00	-21.01%
381 Electricity	\$3,279.18	\$3,000.00	\$3,282.43	\$4,000.00	\$3,052.92	\$4,000.00	\$0.00	0.00%
382 Water	\$969.50	\$700.00	\$969.50	\$1,000.00	\$577.95	\$1,000.00	\$0.00	0.00%



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
225 Landscaping Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
230 Repair/Maint - Bldg & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
312 Professional Services - Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360 Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	0.00%
41942 DEPOT BUILDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	
42120 LAW ENFORCEMENT								
230 Repair/Maint - Bldg & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
240 Small Tools & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
312 Professional Services - Misc	\$642,603.00	\$681,321.00	\$642,603.00	\$747,015.00	\$482,315.35	\$771,209.00	\$24,194.00	3.24%
322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360 Insurance	\$780.96	\$840.00	\$911.04	\$1,010.00	\$516.25	\$974.00	-\$36.00	-3.56%
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500 Capital Outlay	\$17,841.62	\$4,000.00	\$0.00	\$8,500.00	\$0.00	\$9,000.00	\$500.00	5.88%
714 Trf to Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
42120 LAW ENFORCEMENT	\$661,225.58	\$686,161.00	\$643,514.04	\$756,525.00	\$482,831.60	\$781,183.00	\$24,658.00	
42220 FIRE								
124 Fire Relief Pension	\$65,051.11	\$58,000.00	\$68,174.99	\$56,000.00	\$2,000.00	\$60,000.00	\$4,000.00	7.14%
313 Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360 Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
712 Trf to Special Revenue Fund	\$37,795.00	\$45,938.00	\$45,938.00	\$41,755.00	\$41,755.00	\$37,729.00	-\$4,026.00	-9.64%
714 Trf to Capital Projects Fund	\$41,629.00	\$43,362.00	\$43,362.00	\$42,913.00	\$42,913.00	\$39,702.00	-\$3,211.00	-7.48%
42220 FIRE	\$144,475.11	\$147,300.00	\$157,474.99	\$140,668.00	\$86,668.00	\$137,431.00	-\$3,237.00	
42401 BUILDING								
101 Wages & Salaries	\$61,164.69	\$66,855.00	\$64,738.41	\$69,166.00	\$47,420.28	\$73,025.00	\$3,859.00	5.58%
121 PERA	\$4,534.08	\$5,014.00	\$4,855.39	\$5,187.00	\$3,556.47	\$5,477.00	\$290.00	5.59%
122 FICA	\$3,717.56	\$4,145.00	\$3,936.43	\$4,288.00	\$2,879.68	\$4,528.00	\$240.00	5.60%
123 Medicare	\$869.34	\$969.00	\$920.70	\$1,003.00	\$673.54	\$1,059.00	\$56.00	5.58%
130 VEBA or H.S.A.	\$1,002.32	\$1,080.00	\$1,020.68	\$1,080.00	\$810.00	\$1,080.00	\$0.00	0.00%
131 Health Insurance	\$12,397.20	\$14,146.00	\$13,725.12	\$15,120.00	\$11,131.02	\$15,120.00	\$0.00	0.00%
132 Life Insurance	\$145.75	\$124.00	\$147.64	\$124.00	\$112.15	\$124.00	\$0.00	0.00%
133 Dental Insurance	\$0.00	\$10.00	\$8.70	\$13.00	\$9.62	\$14.00	\$1.00	7.69%
200 Office Supplies	\$28.11	\$700.00	\$36.96	\$200.00	\$103.29	\$200.00	\$0.00	0.00%
203 Printed Forms & Paper	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%
212 Motor Fuels	\$338.71	\$300.00	\$291.54	\$400.00	\$64.93	\$400.00	\$0.00	0.00%
218 Other Operating Supplies	\$0.00	\$250.00	\$3.73	\$100.00	\$0.00	\$100.00	\$0.00	0.00%



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
230 Repair/Maint - Bldg & Equip	\$0.00	\$100.00	\$0.00	\$100.00	\$98.00	\$100.00	\$0.00	0.00%
240 Small Tools & Equipment	\$19.23	\$150.00	\$89.89	\$100.00	\$325.06	\$200.00	\$100.00	100.00%
303 Engineering	\$0.00	\$2,000.00	\$1,323.45	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
304 Legal Services	\$30.00	\$300.00	\$0.00	\$300.00	\$0.00	\$500.00	\$200.00	66.67%
312 Professional Services - Misc	\$762.00	\$1,500.00	\$3,140.10	\$1,000.00	\$418.70	\$1,000.00	\$0.00	0.00%
321 Telephone	\$509.45	\$690.00	\$530.30	\$500.00	\$407.19	\$500.00	\$0.00	0.00%
322 Postage	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	-\$50.00	-100.00%
331 Meetings, Training, & Travel	\$300.00	\$1,500.00	\$612.44	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
343 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360 Insurance	\$579.00	\$620.00	\$606.96	\$670.00	\$299.81	\$566.00	-\$104.00	-15.52%
361 Workers Comp Insurance	\$370.92	\$535.00	\$260.28	\$719.00	\$229.17	\$526.00	-\$193.00	-26.84%
405 Contractual Labor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
433 Dues & Subscriptions	\$145.00	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	-\$150.00	-100.00%
437 Miscellaneous	\$0.00	\$25.00	\$19.25	\$25.00	\$0.00	\$0.00	-\$25.00	-100.00%
500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
42401 BUILDING	\$86,913.36	\$101,313.00	\$96,267.97	\$102,395.00	\$68,538.91	\$106,619.00	\$4,224.00	
43121 STREETS								
101 Wages & Salaries	\$108,200.89	\$148,446.00	\$136,264.88	\$159,093.00	\$90,635.01	\$190,156.00	\$31,063.00	19.53%
121 PERA	\$8,046.00	\$11,085.00	\$10,124.25	\$11,871.00	\$6,797.61	\$14,261.00	\$2,390.00	20.13%
122 FICA	\$6,207.75	\$9,204.00	\$8,116.74	\$9,864.00	\$5,370.74	\$11,726.00	\$1,862.00	18.88%
123 Medicare	\$1,451.81	\$2,152.00	\$1,898.35	\$2,307.00	\$1,256.10	\$2,741.00	\$434.00	18.81%
130 VEBA or H.S.A.	\$147.75	\$1,053.00	\$1,000.80	\$1,053.00	\$657.57	\$2,110.00	\$1,057.00	100.38%
131 Health Insurance	\$23,048.52	\$25,043.00	\$21,721.78	\$26,354.00	\$14,148.87	\$41,523.00	\$15,169.00	57.56%
132 Life Insurance	\$313.49	\$305.00	\$325.41	\$305.00	\$200.43	\$365.00	\$60.00	19.67%
133 Dental Insurance	\$0.00	\$91.00	\$57.35	\$55.00	\$41.32	\$185.00	\$130.00	236.36%
142 Unemployment Benefit Pmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
200 Office Supplies	\$49.31	\$0.00	\$595.23	\$200.00	\$127.96	\$200.00	\$0.00	0.00%
211 Cleaning Supplies	\$44.47	\$0.00	\$8.48	\$100.00	\$29.97	\$100.00	\$0.00	0.00%
212 Motor Fuels	\$17,103.38	\$20,000.00	\$30,325.93	\$22,000.00	\$22,347.39	\$35,000.00	\$13,000.00	59.09%
213 Lubricants & Additives	-\$906.46	\$3,500.00	\$2,437.78	\$3,500.00	\$369.32	\$3,500.00	\$0.00	0.00%
216 Chemicals	\$427.50	\$300.00	\$930.59	\$300.00	\$314.01	\$600.00	\$300.00	100.00%
218 Other Operating Supplies	\$562.77	\$1,000.00	\$584.18	\$0.00	\$891.02	\$0.00	\$0.00	0.00%
219 Uniforms	\$1,826.15	\$1,800.00	\$2,199.82	\$1,000.00	\$450.00	\$2,500.00	\$1,500.00	150.00%
222 Tires	\$8,214.62	\$4,000.00	\$6,135.50	\$3,000.00	\$217.50	\$4,000.00	\$1,000.00	33.33%
224 Street Maint - Labor&Materials	\$156,481.36	\$140,000.00	\$41,868.66	\$140,000.00	\$40,287.15	\$200,000.00	\$60,000.00	42.86%
225 Landscaping Materials	\$0.00	\$500.00	\$2,121.94	\$700.00	\$760.00	\$700.00	\$0.00	0.00%
226 Street Signs	\$1,517.76	\$1,000.00	\$4,927.93	\$3,000.00	\$449.06	\$6,000.00	\$3,000.00	100.00%
230 Repair/Maint - Bldg & Equip	\$23,892.06	\$30,000.00	\$35,119.06	\$30,000.00	\$26,430.64	\$50,000.00	\$20,000.00	66.67%



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
361 Workers Comp Insurance	\$1,203.36	\$1,695.00	\$824.76	\$1,584.00	\$528.78	\$1,777.00	\$193.00	12.18%
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
43125 ICE & SNOW REMOVAL	\$50,531.66	\$46,024.00	\$69,132.91	\$42,986.00	\$51,265.79	\$60,605.00	\$17,619.00	
43160 STREET LIGHTING								
101 Wages & Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
122 FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
123 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
381 Electricity	\$29,414.27	\$31,000.00	\$26,653.46	\$35,000.00	\$21,284.60	\$31,000.00	-\$4,000.00	-11.43%
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500 Capital Outlay	\$9,000.00	\$9,000.00	\$0.00	\$9,000.00	\$27,393.00	\$0.00	-\$9,000.00	-100.00%
43160 STREET LIGHTING	\$38,414.27	\$40,000.00	\$26,653.46	\$44,000.00	\$48,677.60	\$31,000.00	-\$13,000.00	
43180 GARAGE								
101 Wages & Salaries	\$6,145.27	\$1,740.00	\$1,981.04	\$1,852.00	\$1,622.92	\$1,707.00	-\$145.00	-7.83%
121 PERA	\$378.94	\$125.00	\$61.44	\$132.00	\$56.85	\$128.00	-\$4.00	-3.03%
122 FICA	\$374.34	\$108.00	\$121.41	\$115.00	\$97.96	\$106.00	-\$9.00	-7.83%
123 Medicare	\$87.58	\$25.00	\$28.48	\$27.00	\$22.92	\$25.00	-\$2.00	-7.41%
130 VEBA or H.S.A.	\$144.89	\$0.00	-\$4.89	\$0.00	\$4.47	\$6.00	\$6.00	0.00%
131 Health Insurance	\$1,564.30	\$0.00	\$105.59	\$0.00	\$136.34	\$84.00	\$84.00	0.00%
132 Life Insurance	\$19.28	\$0.00	\$2.61	\$0.00	\$2.01	\$1.00	\$1.00	0.00%
133 Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.48	\$1.00	\$1.00	0.00%
211 Cleaning Supplies	\$259.43	\$500.00	\$186.21	\$200.00	\$10.32	\$200.00	\$0.00	0.00%
213 Lubricants & Additives	\$5.89	\$100.00	\$671.36	\$100.00	\$252.45	\$600.00	\$500.00	500.00%
216 Chemicals	\$4.99	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%
218 Other Operating Supplies	\$868.89	\$500.00	\$1,130.48	\$500.00	\$1,013.92	\$0.00	-\$500.00	-100.00%
230 Repair/Maint - Bldg & Equip	\$6,483.34	\$5,000.00	\$1,720.58	\$8,000.00	\$397.15	\$10,000.00	\$2,000.00	25.00%
240 Small Tools & Equipment	\$7,600.88	\$2,000.00	\$2,330.03	\$2,000.00	\$165.06	\$2,400.00	\$400.00	20.00%
312 Professional Services - Misc	\$324.30	\$0.00	\$697.21	\$40.00	\$312.50	\$500.00	\$460.00	1150.00%
322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360 Insurance	\$2,513.04	\$2,720.00	\$1,977.00	\$2,180.00	\$1,232.56	\$2,325.00	\$145.00	6.65%
361 Workers Comp Insurance	\$13.32	\$19.00	\$9.24	\$26.00	\$8.30	\$35.00	\$9.00	34.62%
381 Electricity	\$4,037.48	\$3,800.00	\$4,145.99	\$4,000.00	\$3,582.23	\$4,200.00	\$200.00	5.00%
382 Water	\$359.74	\$400.00	\$350.12	\$400.00	\$266.61	\$400.00	\$0.00	0.00%
383 Natural Gas - Heat	\$5,830.73	\$6,500.00	\$10,134.22	\$6,500.00	\$5,877.76	\$10,500.00	\$4,000.00	61.54%
384 Garbage Removal	\$1,946.46	\$2,000.00	\$1,788.00	\$2,200.00	\$1,507.51	\$2,400.00	\$200.00	9.09%
385 Sewer	\$420.24	\$475.00	\$405.24	\$475.00	\$311.05	\$500.00	\$25.00	5.26%
386 Storm Water	\$282.38	\$275.00	\$288.12	\$300.00	\$200.64	\$325.00	\$25.00	8.33%



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
416 Rentals	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	\$100.00	-\$100.00	-50.00%
437 Miscellaneous	\$10.00	\$50.00	\$20.00	\$100.00	\$20.00	\$100.00	\$0.00	0.00%
500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$210,000.00	\$0.00	\$200,000.00	-\$10,000.00	-4.76%
43180 GARAGE	\$39,675.71	\$26,637.00	\$28,149.48	\$239,447.00	\$17,102.01	\$236,743.00	-\$2,704.00	
45124 AQUATIC CENTER								
101 Wages & Salaries	\$126,437.34	\$138,304.00	\$150,206.74	\$167,773.00	\$158,994.93	\$175,575.00	\$7,802.00	4.65%
121 PERA	\$3,198.75	\$4,386.00	\$3,413.11	\$5,627.00	\$2,518.65	\$4,841.00	-\$786.00	-13.97%
122 FICA	\$7,710.40	\$8,575.00	\$9,190.81	\$10,402.00	\$9,760.20	\$10,886.00	\$484.00	4.65%
123 Medicare	\$1,803.18	\$2,005.00	\$2,149.48	\$2,433.00	\$2,282.73	\$2,546.00	\$113.00	4.64%
130 VEBA or H.S.A.	\$852.88	\$846.00	\$857.56	\$846.00	\$647.08	\$841.00	-\$5.00	-0.59%
131 Health Insurance	\$10,419.62	\$11,103.00	\$11,258.75	\$11,867.00	\$8,910.60	\$11,773.00	-\$94.00	-0.79%
132 Life Insurance	\$120.21	\$98.00	\$120.52	\$98.00	\$89.97	\$97.00	-\$1.00	-1.02%
133 Dental Insurance	\$0.00	\$73.00	\$73.09	\$90.00	\$69.02	\$99.00	\$9.00	10.00%
142 Unemployment Benefit Pmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
200 Office Supplies	\$115.11	\$400.00	\$42.28	\$200.00	\$143.64	\$200.00	\$0.00	0.00%
203 Printed Forms & Paper	\$100.00	\$300.00	\$150.00	\$200.00	\$172.00	\$200.00	\$0.00	0.00%
211 Cleaning Supplies	\$606.91	\$1,000.00	\$154.02	\$700.00	\$707.20	\$1,000.00	\$300.00	42.86%
216 Chemicals	\$26,441.63	\$15,000.00	\$23,383.62	\$20,000.00	\$24,783.76	\$25,000.00	\$5,000.00	25.00%
218 Other Operating Supplies	\$3,203.11	\$3,000.00	\$4,773.59	\$3,000.00	\$5,303.14	\$5,000.00	\$2,000.00	66.67%
219 Uniforms	\$0.00	\$0.00	\$0.00	\$1,100.00	\$0.00	\$0.00	-\$1,100.00	-100.00%
225 Landscaping Materials	\$0.00	\$400.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00%
230 Repair/Maint - Bldg & Equip	\$14,329.83	\$25,000.00	\$13,745.37	\$10,000.00	\$5,978.23	\$23,000.00	\$13,000.00	130.00%
240 Small Tools & Equipment	\$2,541.37	\$2,000.00	\$4,734.90	\$3,000.00	\$3,059.88	\$3,500.00	\$500.00	16.67%
265 Merchandise for Resale	\$27,521.60	\$19,000.00	\$28,552.25	\$20,000.00	\$32,867.89	\$28,000.00	\$8,000.00	40.00%
312 Professional Services - Misc	\$691.55	\$2,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
321 Telephone	\$765.16	\$1,400.00	\$993.77	\$1,400.00	\$890.38	\$1,400.00	\$0.00	0.00%
322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
331 Meetings, Training, & Travel	\$1,109.80	\$1,000.00	\$1,557.67	\$1,500.00	\$1,425.50	\$5,000.00	\$3,500.00	233.33%
343 Advertising	\$471.25	\$800.00	\$252.40	\$750.00	\$262.30	\$750.00	\$0.00	0.00%
360 Insurance	\$7,232.04	\$7,810.00	\$4,998.00	\$5,510.00	\$2,974.44	\$5,608.00	\$98.00	1.78%
361 Workers Comp Insurance	\$9,636.12	\$12,278.00	\$5,974.56	\$11,273.00	\$3,773.13	\$8,206.00	-\$3,067.00	-27.21%
381 Electricity	\$10,310.83	\$9,850.00	\$8,941.90	\$10,000.00	\$6,493.65	\$10,000.00	\$0.00	0.00%
382 Water	\$7,789.18	\$6,000.00	\$3,984.86	\$4,000.00	\$3,566.93	\$5,000.00	\$1,000.00	25.00%
383 Natural Gas - Heat	\$12,934.29	\$12,500.00	\$26,126.24	\$15,000.00	\$16,574.57	\$28,000.00	\$13,000.00	86.67%
384 Garbage Removal	\$840.72	\$600.00	\$722.31	\$800.00	\$770.37	\$800.00	\$0.00	0.00%
385 Sewer	\$780.12	\$2,500.00	\$1,831.47	\$1,500.00	\$513.51	\$2,000.00	\$500.00	33.33%
386 Storm Water	\$185.64	\$180.00	\$189.44	\$200.00	\$1,448.34	\$200.00	\$0.00	0.00%
416 Rentals	\$118.00	\$0.00	\$120.00	\$0.00	\$138.00	\$200.00	\$200.00	0.00%



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
432 Bad Debts/NSF Checks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
433 Dues & Subscriptions	\$1,373.67	\$1,500.00	\$1,040.00	\$1,500.00	\$1,005.00	\$2,000.00	\$500.00	33.33%
437 Miscellaneous	\$500.00	\$500.00	\$170.47	\$500.00	\$0.00	\$500.00	\$0.00	0.00%
439 Payment Processing Expenses	\$3,876.31	\$3,000.00	\$3,565.46	\$4,000.00	\$3,723.79	\$4,000.00	\$0.00	0.00%
500 Capital Outlay	\$19,164.46	\$21,000.00	\$6,378.05	\$10,000.00	\$0.00	\$17,000.00	\$7,000.00	70.00%
714 Trf to Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45124 AQUATIC CENTER	\$303,181.08	\$314,408.00	\$319,652.69	\$326,769.00	\$299,848.83	\$384,722.00	\$57,953.00	
45202 PARKS								
101 Wages & Salaries	\$55,733.38	\$76,970.00	\$54,527.23	\$81,781.00	\$39,105.74	\$98,120.00	\$16,339.00	19.98%
121 PERA	\$3,875.22	\$5,172.00	\$3,678.03	\$5,408.00	\$2,353.31	\$6,509.00	\$1,101.00	20.36%
122 FICA	\$3,254.56	\$4,772.00	\$3,225.74	\$5,070.00	\$2,310.76	\$6,046.00	\$976.00	19.25%
123 Medicare	\$761.25	\$1,116.00	\$754.37	\$1,186.00	\$540.44	\$1,414.00	\$228.00	19.22%
130 VEBA or H.S.A.	\$126.34	\$426.00	\$218.66	\$426.00	\$163.84	\$975.00	\$549.00	128.87%
131 Health Insurance	\$10,009.47	\$12,051.00	\$9,211.75	\$12,642.00	\$5,941.95	\$20,556.00	\$7,914.00	62.60%
132 Life Insurance	\$139.32	\$155.00	\$143.10	\$155.00	\$89.14	\$183.00	\$28.00	18.06%
133 Dental Insurance	\$0.00	\$37.00	\$11.21	\$13.00	\$9.54	\$79.00	\$66.00	507.69%
142 Unemployment Benefit Pmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
200 Office Supplies	\$20.66	\$50.00	\$20.00	\$25.00	\$0.00	\$25.00	\$0.00	0.00%
211 Cleaning Supplies	\$0.00	\$100.00	\$35.97	\$50.00	\$0.00	\$50.00	\$0.00	0.00%
212 Motor Fuels	\$3,172.54	\$2,000.00	\$3,576.61	\$3,000.00	\$2,355.03	\$3,500.00	\$500.00	16.67%
213 Lubricants & Additives	\$279.89	\$50.00	\$74.91	\$200.00	\$47.90	\$100.00	-\$100.00	-50.00%
216 Chemicals	\$636.00	\$600.00	\$238.31	\$300.00	\$829.51	\$800.00	\$500.00	166.67%
218 Other Operating Supplies	\$748.53	\$400.00	\$1,453.26	\$400.00	\$378.05	\$0.00	-\$400.00	-100.00%
219 Uniforms	\$729.34	\$400.00	\$940.15	\$1,000.00	\$225.00	\$1,200.00	\$200.00	20.00%
222 Tires	\$107.75	\$300.00	\$776.25	\$400.00	\$970.25	\$1,200.00	\$800.00	200.00%
224 Street Maint - Labor&Materials	\$17,808.00	\$12,000.00	\$721.50	\$14,000.00	\$0.00	\$24,000.00	\$10,000.00	71.43%
225 Landscaping Materials	\$13.99	\$500.00	\$542.03	\$1,000.00	\$69.99	\$1,000.00	\$0.00	0.00%
226 Street Signs	\$245.00	\$200.00	\$0.00	\$300.00	\$146.95	\$500.00	\$200.00	66.67%
230 Repair/Maint - Bldg & Equip	\$22,885.58	\$6,000.00	\$16,804.17	\$6,000.00	\$9,442.76	\$16,000.00	\$10,000.00	166.67%
240 Small Tools & Equipment	\$1,481.54	\$1,800.00	\$384.84	\$1,200.00	\$4,427.39	\$14,000.00	\$12,800.00	1066.67%
270 Decorations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
303 Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$202.31	\$500.00	\$500.00	0.00%
312 Professional Services - Misc	\$13,940.93	\$10,000.00	\$11,217.47	\$10,000.00	\$10,410.00	\$0.00	-\$10,000.00	-100.00%
321 Telephone	\$427.79	\$520.00	\$458.87	\$550.00	\$641.20	\$650.00	\$100.00	18.18%
322 Postage	\$0.00	\$10.00	\$0.00	\$10.00	\$17.66	\$20.00	\$10.00	100.00%
331 Meetings, Training, & Travel	\$0.00	\$50.00	\$310.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00%
343 Advertising	\$1,101.90	\$1,500.00	\$1,804.18	\$1,500.00	\$1,612.60	\$2,000.00	\$500.00	33.33%
344 Contributions	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$3,000.00	\$1,000.00	50.00%



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
360 Insurance	\$6,270.00	\$6,770.00	\$3,426.00	\$3,780.00	\$2,052.19	\$3,870.00	\$90.00	2.38%
361 Workers Comp Insurance	\$6,122.28	\$8,517.00	\$4,144.44	\$7,843.00	\$2,623.94	\$6,576.00	-\$1,267.00	-16.15%
381 Electricity	\$2,063.78	\$2,200.00	\$2,226.20	\$2,400.00	\$2,163.01	\$3,000.00	\$600.00	25.00%
384 Garbage Removal	\$615.54	\$1,000.00	\$875.70	\$1,100.00	\$518.04	\$1,100.00	\$0.00	0.00%
386 Storm Water	\$443.92	\$400.00	\$452.87	\$450.00	\$315.39	\$500.00	\$50.00	11.11%
416 Rentals	\$524.78	\$2,000.00	\$1,896.40	\$1,000.00	\$1,347.72	\$2,400.00	\$1,400.00	140.00%
433 Dues & Subscriptions	\$281.75	\$700.00	\$912.58	\$1,000.00	\$1,080.50	\$1,200.00	\$200.00	20.00%
437 Miscellaneous	\$349.23	\$500.00	\$878.81	\$500.00	\$300.00	\$500.00	\$0.00	0.00%
445 Property Tax Expense	\$2,144.00	\$2,200.00	\$0.00	\$2,200.00	\$0.00	\$0.00	-\$2,200.00	-100.00%
500 Capital Outlay	\$55,234.51	\$20,200.00	\$18,868.25	\$6,800.00	\$0.00	\$391,507.00	\$384,707.00	5657.46%
714 Trf to Capital Projects Fund	\$0.00	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
45202 PARKS	\$213,548.77	\$263,666.00	\$226,809.86	\$176,189.00	\$94,692.11	\$613,580.00	\$437,391.00	
47310 AIRPORT								
101 Wages & Salaries	\$26,182.20	\$32,485.00	\$27,054.79	\$33,922.00	\$20,892.03	\$48,010.00	\$14,088.00	41.53%
121 PERA	\$1,796.51	\$2,308.00	\$1,855.01	\$2,413.00	\$1,503.74	\$3,467.00	\$1,054.00	43.68%
122 FICA	\$1,538.64	\$2,014.00	\$1,637.63	\$2,103.00	\$1,254.24	\$2,960.00	\$857.00	40.75%
123 Medicare	\$359.89	\$471.00	\$382.94	\$492.00	\$293.19	\$692.00	\$200.00	40.65%
130 VEBA or H.S.A.	\$48.56	\$150.00	\$244.85	\$150.00	\$243.98	\$481.00	\$331.00	220.67%
131 Health Insurance	\$4,018.87	\$4,926.00	\$4,801.09	\$5,159.00	\$4,474.69	\$9,861.00	\$4,702.00	91.14%
132 Life Insurance	\$59.99	\$66.00	\$67.27	\$66.00	\$68.64	\$87.00	\$21.00	31.82%
133 Dental Insurance	\$0.00	\$13.00	\$6.91	\$1.00	\$0.04	\$40.00	\$39.00	3900.00%
211 Cleaning Supplies	\$0.00	\$100.00	\$7.99	\$100.00	\$0.00	\$100.00	\$0.00	0.00%
212 Motor Fuels	\$2,361.42	\$3,000.00	\$2,991.89	\$3,000.00	\$3,287.34	\$3,750.00	\$750.00	25.00%
213 Lubricants & Additives	\$167.76	\$100.00	\$35.97	\$100.00	\$38.99	\$100.00	\$0.00	0.00%
216 Chemicals	\$0.00	\$30.00	\$0.00	\$30.00	\$0.00	\$30.00	\$0.00	0.00%
218 Other Operating Supplies	\$74.66	\$300.00	\$260.15	\$300.00	\$196.83	\$0.00	-\$300.00	-100.00%
219 Uniforms	\$175.05	\$200.00	\$225.63	\$200.00	\$54.00	\$250.00	\$50.00	25.00%
222 Tires	\$235.53	\$400.00	\$291.75	\$500.00	\$214.00	\$500.00	\$0.00	0.00%
224 Street Maint - Labor&Materials	\$12,350.68	\$15,000.00	\$9,979.45	\$20,000.00	\$9,711.00	\$1,500.00	-\$18,500.00	-92.50%
225 Landscaping Materials	\$0.00	\$100.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00%
230 Repair/Maint - Bldg & Equip	\$6,113.03	\$15,000.00	\$9,446.67	\$15,000.00	\$2,940.06	\$20,000.00	\$5,000.00	33.33%
240 Small Tools & Equipment	\$61.86	\$300.00	\$836.13	\$1,000.00	\$400.99	\$1,000.00	\$0.00	0.00%
265 Merchandise for Resale	\$0.00	\$50.00	\$528.18	\$50.00	\$0.00	\$50.00	\$0.00	0.00%
268 Fuel for Resale	\$88,242.95	\$50,000.00	\$101,980.85	\$50,000.00	\$28,020.30	\$50,000.00	\$0.00	0.00%
303 Engineering	\$0.00	\$10,000.00	\$0.00	\$160,000.00	\$0.00	\$60,000.00	-\$100,000.00	-62.50%
304 Legal Services	\$680.00	\$500.00	\$361.00	\$500.00	\$867.00	\$500.00	\$0.00	0.00%
312 Professional Services - Misc	\$7,868.64	\$50,000.00	\$1,893.50	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00%
321 Telephone	\$1,965.53	\$1,400.00	\$1,394.38	\$2,000.00	\$1,146.50	\$2,000.00	\$0.00	0.00%



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
322 Postage	\$0.00	\$20.00	\$0.00	\$20.00	\$0.00	\$20.00	\$0.00	0.00%
331 Meetings, Training, & Travel	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%
343 Advertising	\$841.68	\$350.00	\$388.35	\$500.00	\$458.00	\$500.00	\$0.00	0.00%
360 Insurance	\$9,354.00	\$10,100.00	\$5,651.04	\$6,240.00	\$3,515.75	\$6,629.00	\$389.00	6.23%
361 Workers Comp Insurance	\$2,511.36	\$3,458.00	\$1,682.64	\$3,224.00	\$1,076.61	\$3,316.00	\$92.00	2.85%
381 Electricity	\$5,734.19	\$6,000.00	\$5,137.85	\$6,500.00	\$4,136.20	\$3,500.00	-\$3,000.00	-46.15%
382 Water	\$707.44	\$800.00	\$678.58	\$800.00	\$511.72	\$850.00	\$50.00	6.25%
383 Natural Gas - Heat	\$2,771.39	\$3,000.00	\$4,128.15	\$3,000.00	\$2,368.17	\$6,000.00	\$3,000.00	100.00%
384 Garbage Removal	\$45.57	\$60.00	\$77.22	\$60.00	\$0.00	\$100.00	\$40.00	66.67%
385 Sewer	\$810.48	\$1,000.00	\$765.48	\$1,000.00	\$580.08	\$1,000.00	\$0.00	0.00%
386 Storm Water	\$1,089.51	\$1,000.00	\$1,171.55	\$1,200.00	\$819.65	\$1,300.00	\$100.00	8.33%
416 Rentals	\$100.00	\$120.00	\$140.00	\$150.00	\$0.00	\$175.00	\$25.00	16.67%
433 Dues & Subscriptions	\$175.62	\$250.00	\$215.54	\$200.00	\$175.54	\$250.00	\$50.00	25.00%
437 Miscellaneous	\$136.84	\$50.00	\$19.25	\$50.00	\$0.00	\$50.00	\$0.00	0.00%
439 Payment Processing Expenses	\$2,224.48	\$1,500.00	\$2,443.82	\$1,500.00	\$879.16	\$2,600.00	\$1,100.00	73.33%
445 Property Tax Expense	\$2,242.00	\$2,500.00	\$2,226.00	\$2,500.00	\$2,536.00	\$3,000.00	\$500.00	20.00%
500 Capital Outlay	\$294,373.93	\$0.00	\$9,683.29	\$705,000.00	\$135,578.05	\$500,000.00	-\$205,000.00	-29.08%
714 Trf to Capital Projects Fund	\$29,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47310 AIRPORT	\$506,420.26	\$219,221.00	\$200,692.79	\$1,039,330.00	\$228,242.49	\$744,968.00	-\$294,362.00	
101 GENERAL FUND	\$3,211,623.50	\$3,146,133.00	\$2,982,714.74	\$4,720,967.00	\$2,541,365.04	\$4,660,817.00	-\$60,150.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
220 STORM WATER FUND								
47800 STORM WATER								
101 Wages & Salaries	\$7,438.01	\$17,456.00	\$7,184.95	\$18,293.00	\$6,407.27	\$23,520.00	\$5,227.00	28.57%
121 PERA	\$517.77	\$1,289.00	\$502.41	\$1,346.00	\$480.48	\$1,764.00	\$418.00	31.05%
122 FICA	\$408.53	\$1,082.00	\$397.89	\$1,134.00	\$370.21	\$1,448.00	\$314.00	27.69%
123 Medicare	\$95.64	\$253.00	\$93.05	\$265.00	\$86.69	\$339.00	\$74.00	27.92%
130 VEBA or H.S.A.	\$1.66	\$84.00	\$6.99	\$84.00	\$7.92	\$264.00	\$180.00	214.29%
131 Health Insurance	\$2,029.38	\$2,877.00	\$1,175.86	\$3,009.00	\$728.53	\$5,592.00	\$2,583.00	85.84%
132 Life Insurance	\$19.50	\$39.00	\$19.42	\$39.00	\$12.72	\$50.00	\$11.00	28.21%
133 Dental Insurance	\$0.00	\$7.00	\$0.12	\$0.00	\$0.00	\$21.00	\$21.00	0.00%
200 Office Supplies	\$1.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
212 Motor Fuels	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
218 Other Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
219 Uniforms	\$399.74	\$300.00	\$509.39	\$300.00	\$117.00	\$600.00	\$300.00	100.00%
224 Street Maint - Labor&Materials	\$0.00	\$10,000.00	\$5,176.99	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00%
230 Repair/Maint - Bldg & Equip	\$1,110.00	\$4,000.00	\$86.92	\$5,000.00	\$547.97	\$5,000.00	\$0.00	0.00%
240 Small Tools & Equipment	\$0.00	\$200.00	\$970.43	\$200.00	\$97.00	\$200.00	\$0.00	0.00%
301 Auditing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
303 Engineering	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$100.00	-\$900.00	-90.00%
312 Professional Services - Misc	\$0.00	\$2,500.00	\$10,328.83	\$500.00	\$496.34	\$2,500.00	\$2,000.00	400.00%
321 Telephone	\$221.51	\$300.00	\$237.76	\$300.00	\$176.67	\$300.00	\$0.00	0.00%
322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
331 Meetings, Training, & Travel	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
343 Advertising	\$0.00	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
349 Depreciation	\$13,449.96	\$13,719.00	\$13,449.96	\$13,853.00	\$12,330.22	\$21,349.00	\$7,496.00	54.11%
360 Insurance	\$129.01	\$140.00	\$129.99	\$140.00	\$66.50	\$125.00	-\$15.00	-10.71%
361 Workers Comp Insurance	\$1,470.60	\$2,071.00	\$1,007.76	\$1,938.00	\$646.83	\$1,727.00	-\$211.00	-10.89%
416 Rentals	\$0.00	\$0.00	\$275.00	\$0.00	\$195.00	\$0.00	\$0.00	0.00%
430 Storm Water Credit	\$1,444.20	\$1,400.00	\$1,502.95	\$1,400.00	\$1,115.60	\$1,400.00	\$0.00	0.00%
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$40.00	\$0.00	\$0.00	0.00%
499 Change in Pension	-\$67.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
612 Interest Expense	\$15,030.74	\$15,130.00	\$14,164.55	\$22,250.00	\$22,244.80	\$20,780.00	-\$1,470.00	-6.61%
711 Trf to General Fund	\$1,203.00	\$1,234.00	\$1,234.00	\$1,422.00	\$500.00	\$1,220.00	-\$202.00	-14.21%
714 Trf to Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
715 Trf to Debt Service Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
716 Trf to Enterprise Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47800 STORM WATER	\$44,903.59	\$75,156.00	\$58,455.22	\$82,473.00	\$46,667.75	\$98,299.00	\$15,826.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
220 STORM WATER FUND	\$44,903.59	\$75,156.00	\$58,455.22	\$82,473.00	\$46,667.75	\$98,299.00	\$15,826.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
225 CEMETERY FUND								
47810 CEMETERY								
101 Wages & Salaries	\$14,948.81	\$17,477.00	\$17,178.68	\$21,441.00	\$14,639.17	\$28,561.00	\$7,120.00	33.21%
121 PERA	\$872.69	\$874.00	\$914.15	\$913.00	\$780.39	\$1,428.00	\$515.00	56.41%
122 FICA	\$867.35	\$1,084.00	\$1,027.30	\$1,329.00	\$871.37	\$1,764.00	\$435.00	32.73%
123 Medicare	\$202.87	\$253.00	\$240.18	\$311.00	\$203.81	\$412.00	\$101.00	32.48%
130 VEBA or H.S.A.	\$2.99	\$57.00	\$78.14	\$57.00	\$44.80	\$234.00	\$177.00	310.53%
131 Health Insurance	\$3,260.70	\$1,952.00	\$2,708.02	\$2,042.00	\$2,012.38	\$4,562.00	\$2,520.00	123.41%
132 Life Insurance	\$40.47	\$26.00	\$40.59	\$26.00	\$32.64	\$40.00	\$14.00	53.85%
133 Dental Insurance	\$0.00	\$5.00	\$0.57	\$0.00	\$0.00	\$21.00	\$21.00	0.00%
142 Unemployment Benefit Pmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
200 Office Supplies	\$32.49	\$0.00	\$0.00	\$0.00	\$10.49	\$20.00	\$20.00	0.00%
212 Motor Fuels	\$698.92	\$900.00	\$1,014.36	\$900.00	\$947.27	\$1,500.00	\$600.00	66.67%
213 Lubricants & Additives	\$0.00	\$50.00	\$8.99	\$50.00	\$0.00	\$50.00	\$0.00	0.00%
218 Other Operating Supplies	\$0.00	\$100.00	\$87.99	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
219 Uniforms	\$255.04	\$200.00	\$225.64	\$200.00	\$54.00	\$300.00	\$100.00	50.00%
222 Tires	\$26.00	\$100.00	\$129.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%
224 Street Maint - Labor&Materials	\$196.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$2,000.00	\$500.00	33.33%
225 Landscaping Materials	\$0.00	\$600.00	\$401.99	\$600.00	\$69.99	\$600.00	\$0.00	0.00%
226 Street Signs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
230 Repair/Maint - Bldg & Equip	\$6,273.16	\$5,000.00	\$5,032.03	\$8,000.00	\$1,528.62	\$8,000.00	\$0.00	0.00%
240 Small Tools & Equipment	\$299.96	\$100.00	\$0.00	\$100.00	\$2,165.88	\$500.00	\$400.00	400.00%
261 Land Purchased for Resale	\$125.00	\$200.00	\$3,150.00	\$500.00	\$250.00	\$500.00	\$0.00	0.00%
312 Professional Services - Misc	\$761.75	\$0.00	\$2,106.16	\$0.00	\$705.00	\$1,200.00	\$1,200.00	0.00%
313 Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
321 Telephone	\$91.34	\$120.00	\$98.27	\$120.00	\$73.00	\$120.00	\$0.00	0.00%
322 Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
343 Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
360 Insurance	\$358.94	\$390.00	\$265.03	\$290.00	\$159.81	\$302.00	\$12.00	4.14%
361 Workers Comp Insurance	\$1,456.56	\$2,058.00	\$1,001.40	\$2,379.00	\$771.52	\$2,175.00	-\$204.00	-8.58%
381 Electricity	\$168.37	\$175.00	\$168.84	\$175.00	\$136.75	\$200.00	\$25.00	14.29%
382 Water	\$165.92	\$170.00	\$165.92	\$200.00	\$78.34	\$200.00	\$0.00	0.00%
386 Storm Water	\$217.81	\$0.00	\$225.48	\$200.00	\$157.22	\$250.00	\$50.00	25.00%
405 Contractual Labor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
416 Rentals	\$490.00	\$0.00	\$0.00	\$100.00	\$180.00	\$100.00	\$0.00	0.00%
433 Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	0.00%
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500 Capital Outlay	\$31,601.42	\$52,000.00	\$45,668.25	\$35,000.00	\$3,200.00	\$25,000.00	-\$10,000.00	-28.57%



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
711 Trf to General Fund	\$6,371.00	\$20,427.00	\$6,427.00	\$6,772.00	\$3,000.00	\$6,220.00	-\$552.00	-8.15%
714 Trf to Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47810 CEMETERY	\$69,785.56	\$105,818.00	\$88,363.98	\$83,305.00	\$32,072.45	\$88,359.00	\$5,054.00	
225 CEMETERY FUND	\$69,785.56	\$105,818.00	\$88,363.98	\$83,305.00	\$32,072.45	\$88,359.00	\$5,054.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
409 FUTURE IMPROV FUND								
47410 CAPITAL PROJECT								
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
711 Trf to General Fund	\$59,819.86	\$13,900.00	\$0.00	\$280,175.00	\$0.00	\$224,630.00	-\$55,545.00	-19.83%
712 Trf to Special Revenue Fund	\$0.00	\$7,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
714 Trf to Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47410 CAPITAL PROJECT	\$59,819.86	\$21,800.00	\$0.00	\$280,175.00	\$0.00	\$224,630.00	-\$55,545.00	
409 FUTURE IMPROV FUND	\$59,819.86	\$21,800.00	\$0.00	\$280,175.00	\$0.00	\$224,630.00	-\$55,545.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
525 ELEC. BOND - FIRE STATION 2003								
47000 DEBT SERVICE								
601 Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
612 Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620 Fiscal Agent Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
714 Trf to Capital Projects Fund	\$0.00	\$0.00	\$0.04	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
716 Trf to Enterprise Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47000 DEBT SERVICE	\$0.00	\$0.00	\$0.04	\$0.00	\$0.00	\$0.00	\$0.00	
525 ELEC. BOND - FIRE STATION	\$0.00	\$0.00	\$0.04	\$0.00	\$0.00	\$0.00	\$0.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
530 SERIES 2011A BONDS - STREET								
47000 DEBT SERVICE								
312 Professional Services - Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
601 Bond Principal	\$75,000.00	\$80,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
612 Interest Expense	\$3,760.00	\$1,280.00	\$1,280.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
620 Fiscal Agent Fees	\$500.00	\$550.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
47000 DEBT SERVICE	\$79,260.00	\$81,830.00	\$81,280.00	\$0.00	\$0.00	\$0.00	\$0.00	
530 SERIES 2011A BONDS - STR	\$79,260.00	\$81,830.00	\$81,280.00	\$0.00	\$0.00	\$0.00	\$0.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
531 HRA EASTWOOD								
47000 DEBT SERVICE								
312 Professional Services - Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
601 Bond Principal	\$0.00	\$0.00	\$0.00	\$125,000.00	\$0.00	\$130,000.00	\$5,000.00	4.00%
612 Interest Expense	\$0.00	\$0.00	\$0.00	\$70,270.00	\$34,196.25	\$66,445.00	-\$3,825.00	-5.44%
620 Fiscal Agent Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$475.00	\$500.00	\$500.00	0.00%
47000 DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$195,270.00	\$34,671.25	\$196,945.00	\$1,675.00	
531 HRA EASTWOOD	\$0.00	\$0.00	\$0.00	\$195,270.00	\$34,671.25	\$196,945.00	\$1,675.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
532 SERIES 2015B BONDS - WOOD&GROV								
47000 DEBT SERVICE								
312 Professional Services - Misc	\$3,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
601 Bond Principal	\$45,000.00	\$45,000.00	\$45,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.00%
612 Interest Expense	\$28,400.00	\$27,390.00	\$27,387.50	\$26,200.00	\$26,200.00	\$24,950.00	-\$1,250.00	-4.77%
620 Fiscal Agent Fees	\$450.00	\$550.00	\$500.00	\$550.00	\$500.00	\$550.00	\$0.00	0.00%
47000 DEBT SERVICE	\$77,600.00	\$72,940.00	\$72,887.50	\$76,750.00	\$76,700.00	\$75,500.00	-\$1,250.00	
532 SERIES 2015B BONDS - WO	\$77,600.00	\$72,940.00	\$72,887.50	\$76,750.00	\$76,700.00	\$75,500.00	-\$1,250.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
533 SERIES 2015C BONDS - REFUNDING								
47000 DEBT SERVICE								
312 Professional Services - Misc	\$3,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
437 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
601 Bond Principal	\$98,587.59	\$101,890.00	\$101,877.28	\$101,665.00	\$101,661.71	\$104,945.00	\$3,280.00	3.23%
612 Interest Expense	\$19,386.85	\$16,875.00	\$16,872.62	\$14,320.00	\$14,317.78	\$11,730.00	-\$2,590.00	-18.09%
620 Fiscal Agent Fees	\$450.00	\$550.00	\$500.00	\$550.00	\$500.00	\$550.00	\$0.00	0.00%
47000 DEBT SERVICE	\$122,174.44	\$119,315.00	\$119,249.90	\$116,535.00	\$116,479.49	\$117,225.00	\$690.00	
533 SERIES 2015C BONDS - REF	\$122,174.44	\$119,315.00	\$119,249.90	\$116,535.00	\$116,479.49	\$117,225.00	\$690.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
535 SERIES 2017A BONDS - 9TH&WOOD								
47000 DEBT SERVICE								
312 Professional Services - Misc	\$2,250.00	\$2,250.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
601 Bond Principal	\$45,458.79	\$45,180.00	\$45,177.32	\$44,890.00	\$44,887.56	\$49,590.00	\$4,700.00	10.47%
612 Interest Expense	\$30,450.68	\$29,085.00	\$29,082.14	\$27,725.00	\$27,721.92	\$26,300.00	-\$1,425.00	-5.14%
620 Fiscal Agent Fees	\$450.00	\$550.00	\$500.00	\$550.00	\$500.00	\$550.00	\$0.00	0.00%
47000 DEBT SERVICE	\$78,609.47	\$77,065.00	\$76,259.46	\$73,165.00	\$73,109.48	\$76,440.00	\$3,275.00	
535 SERIES 2017A BONDS - 9TH	\$78,609.47	\$77,065.00	\$76,259.46	\$73,165.00	\$73,109.48	\$76,440.00	\$3,275.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
536 SERIES 2022A BONDS - N GROVE								
47000 DEBT SERVICE								
312 Professional Services - Misc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
601 Bond Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	0.00%
612 Interest Expense	\$0.00	\$0.00	\$0.00	\$53,850.00	\$53,845.33	\$49,730.00	-\$4,120.00	-7.65%
620 Fiscal Agent Fees	\$0.00	\$0.00	\$0.00	\$550.00	\$475.00	\$500.00	-\$50.00	-9.09%
47000 DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$54,400.00	\$54,320.33	\$100,230.00	\$45,830.00	
536 SERIES 2022A BONDS - N G	\$0.00	\$0.00	\$0.00	\$54,400.00	\$54,320.33	\$100,230.00	\$45,830.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
609 LIQUOR FUND								
49750 LIQUOR STORE								
101 Wages & Salaries	\$223,766.28	\$269,760.00	\$255,825.96	\$337,644.00	\$182,162.47	\$226,319.00	-\$111,325.00	-32.97%
121 PERA	\$16,556.46	\$20,232.00	\$18,778.06	\$25,323.00	\$13,662.19	\$16,971.00	-\$8,352.00	-32.98%
122 FICA	\$13,302.94	\$16,725.00	\$15,224.06	\$20,934.00	\$10,830.54	\$14,032.00	-\$6,902.00	-32.97%
123 Medicare	\$3,111.31	\$3,912.00	\$3,560.46	\$4,896.00	\$2,532.82	\$3,282.00	-\$1,614.00	-32.97%
130 VEBA or H.S.A.	\$1,210.34	\$1,212.00	\$1,208.55	\$2,412.00	\$900.96	\$3,003.00	\$591.00	24.50%
131 Health Insurance	\$37,134.62	\$32,718.00	\$32,775.84	\$50,615.00	\$24,983.77	\$42,061.00	-\$8,554.00	-16.90%
132 Life Insurance	\$334.80	\$278.00	\$334.89	\$416.00	\$249.53	\$346.00	-\$70.00	-16.83%
133 Dental Insurance	\$0.00	\$105.00	\$104.43	\$257.00	\$96.07	\$352.00	\$95.00	36.96%
142 Unemployment Benefit Pmts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
200 Office Supplies	\$279.83	\$600.00	\$291.86	\$500.00	\$136.29	\$500.00	\$0.00	0.00%
211 Cleaning Supplies	\$636.78	\$775.00	\$798.60	\$800.00	\$303.83	\$800.00	\$0.00	0.00%
215 Off-Sale Supplies	\$4,813.92	\$4,900.00	\$5,603.48	\$4,800.00	\$3,290.71	\$5,900.00	\$1,100.00	22.92%
218 Other Operating Supplies	\$2,434.63	\$2,400.00	\$2,722.09	\$2,400.00	\$1,516.61	\$2,400.00	\$0.00	0.00%
219 Uniforms	\$45.96	\$300.00	\$77.98	\$300.00	\$343.95	\$400.00	\$100.00	33.33%
225 Landscaping Materials	\$0.00	\$4,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	-\$10,000.00	-100.00%
230 Repair/Maint - Bldg & Equip	\$22,228.77	\$25,000.00	\$29,947.76	\$25,000.00	\$12,170.71	\$31,000.00	\$6,000.00	24.00%
240 Small Tools & Equipment	\$7,129.51	\$3,500.00	\$2,371.79	\$15,500.00	\$217.03	\$0.00	-\$15,500.00	-100.00%
250 Wine Purchased for Resale	\$294,070.88	\$275,000.00	\$287,478.60	\$275,000.00	\$181,111.19	\$285,000.00	\$10,000.00	3.64%
251 Liquor Purchased for Resale	\$1,082,521.86	\$990,000.00	\$1,061,743.57	\$995,000.00	\$716,892.75	\$1,020,000.00	\$25,000.00	2.51%
252 Beer Purchased for Resale	\$1,722,182.76	\$1,675,000.00	\$1,743,575.35	\$1,695,000.00	\$1,223,709.46	\$1,700,000.00	\$5,000.00	0.29%
254 Misc Purchases - NCBS	\$200,923.53	\$140,000.00	\$208,054.47	\$148,000.00	\$144,304.12	\$200,000.00	\$52,000.00	35.14%
260 Deposits/Returns	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
262 THC Infused Purchased for Resa	\$0.00	\$0.00	\$0.00	\$0.00	\$6,100.50	\$22,000.00	\$22,000.00	0.00%
301 Auditing	\$5,185.00	\$5,103.00	\$4,893.00	\$5,185.00	\$4,242.00	\$0.00	-\$5,185.00	-100.00%
304 Legal Services	\$258.00	\$400.00	\$0.00	\$400.00	\$377.00	\$400.00	\$0.00	0.00%
312 Professional Services - Misc	\$7,124.51	\$5,000.00	\$3,060.36	\$5,000.00	\$645.00	\$5,000.00	\$0.00	0.00%
321 Telephone	\$4,900.88	\$3,800.00	\$5,174.60	\$5,100.00	\$3,887.77	\$5,200.00	\$100.00	1.96%
322 Postage	\$211.10	\$250.00	\$233.60	\$250.00	\$105.00	\$250.00	\$0.00	0.00%
331 Meetings, Training, & Travel	\$335.00	\$600.00	\$655.20	\$700.00	\$717.25	\$800.00	\$100.00	14.29%
343 Advertising	\$10,190.52	\$10,000.00	\$8,989.27	\$10,000.00	\$7,098.48	\$15,000.00	\$5,000.00	50.00%
344 Contributions	\$533.63	\$1,800.00	\$784.71	\$1,800.00	\$1,106.71	\$1,800.00	\$0.00	0.00%
349 Depreciation	\$61,430.70	\$62,918.00	\$61,430.72	\$63,274.00	\$35,897.47	\$62,045.00	-\$1,229.00	-1.94%
360 Insurance	\$14,716.99	\$15,960.00	\$15,674.99	\$18,250.00	\$9,254.00	\$16,920.00	-\$1,330.00	-7.29%
361 Workers Comp Insurance	\$9,488.40	\$14,122.00	\$6,871.80	\$15,723.00	\$5,123.21	\$7,330.00	-\$8,393.00	-53.38%
381 Electricity	\$24,898.44	\$23,000.00	\$23,618.04	\$23,000.00	\$16,006.47	\$24,000.00	\$1,000.00	4.35%
382 Water	\$415.69	\$375.00	\$415.68	\$375.00	\$316.31	\$450.00	\$75.00	20.00%



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
383 Natural Gas - Heat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
384 Garbage Removal	\$2,367.32	\$2,500.00	\$2,662.46	\$2,600.00	\$1,990.84	\$2,900.00	\$300.00	11.54%
385 Sewer	\$405.24	\$500.00	\$405.24	\$500.00	\$311.05	\$500.00	\$0.00	0.00%
386 Storm Water	\$201.78	\$200.00	\$205.87	\$220.00	\$143.38	\$235.00	\$15.00	6.82%
416 Rentals	\$1,685.16	\$1,700.00	\$1,619.16	\$1,700.00	\$1,134.00	\$1,700.00	\$0.00	0.00%
432 Bad Debts/NSF Checks	\$273.21	\$150.00	\$333.18	\$150.00	\$90.00	\$150.00	\$0.00	0.00%
433 Dues & Subscriptions	\$20.00	\$2,700.00	\$2,720.00	\$2,700.00	\$2,700.00	\$2,700.00	\$0.00	0.00%
437 Miscellaneous	\$0.00	\$250.00	\$16.90	\$200.00	\$0.00	\$200.00	\$0.00	0.00%
439 Payment Processing Expenses	\$77,683.83	\$68,000.00	\$112,402.47	\$71,000.00	\$97,296.17	\$137,000.00	\$66,000.00	92.96%
441 Wine Club Expense	\$720.17	\$2,000.00	\$1,332.82	\$2,100.00	\$765.77	\$2,100.00	\$0.00	0.00%
445 Property Tax Expense	\$9,804.99	\$9,805.00	\$9,804.99	\$9,805.00	\$9,804.97	\$9,805.00	\$0.00	0.00%
499 Change in Pension	-\$7,420.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
500 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	0.00%
612 Interest Expense	\$29,250.00	\$26,000.00	\$26,000.00	\$22,750.00	\$13,270.81	\$19,500.00	-\$3,250.00	-14.29%
711 Trf to General Fund	\$303,219.00	\$303,976.00	\$303,976.00	\$304,561.00	\$175,583.31	\$303,693.00	-\$868.00	-0.29%
49750 LIQUOR STORE	\$4,190,584.74	\$4,027,526.00	\$4,263,758.86	\$4,182,140.00	\$2,913,382.47	\$4,224,044.00	\$41,904.00	
609 LIQUOR FUND	\$4,190,584.74	\$4,027,526.00	\$4,263,758.86	\$4,182,140.00	\$2,913,382.47	\$4,224,044.00	\$41,904.00	



CITY OF MORA

Budget Prelim - Expenditures - City

Current Period: September 2023

Budget-2024

Preliminary

Last Dimension	2021 Amount	2022 Budget	2022 Amount	2023 Budget	2023 YTD Amount	2024 Budget	Diff From Current	%Diff from Cur Yr 2023
	\$7,934,361.16	\$7,727,583.00	\$7,742,969.70	\$9,865,180.00	\$5,888,768.26	\$9,862,489.00	-\$2,691.00	

Truth-in-Taxation Hearing

Mora City Hall
101 Lake Street S
Mora, MN 55051

December 5, 2023



Truth in Taxation Public Hearing

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

Purpose of the Public Hearing is to Discuss the 2024 Budget and Tax Levy.

It is not to discuss property values. Opportunities to discuss or appeal your value and classifications occur during the Local Board of Appeal and Equalization/Open Book period in April and are conducted by Kanabec County.

Components of Truth in Taxation

Local Government Requirements

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

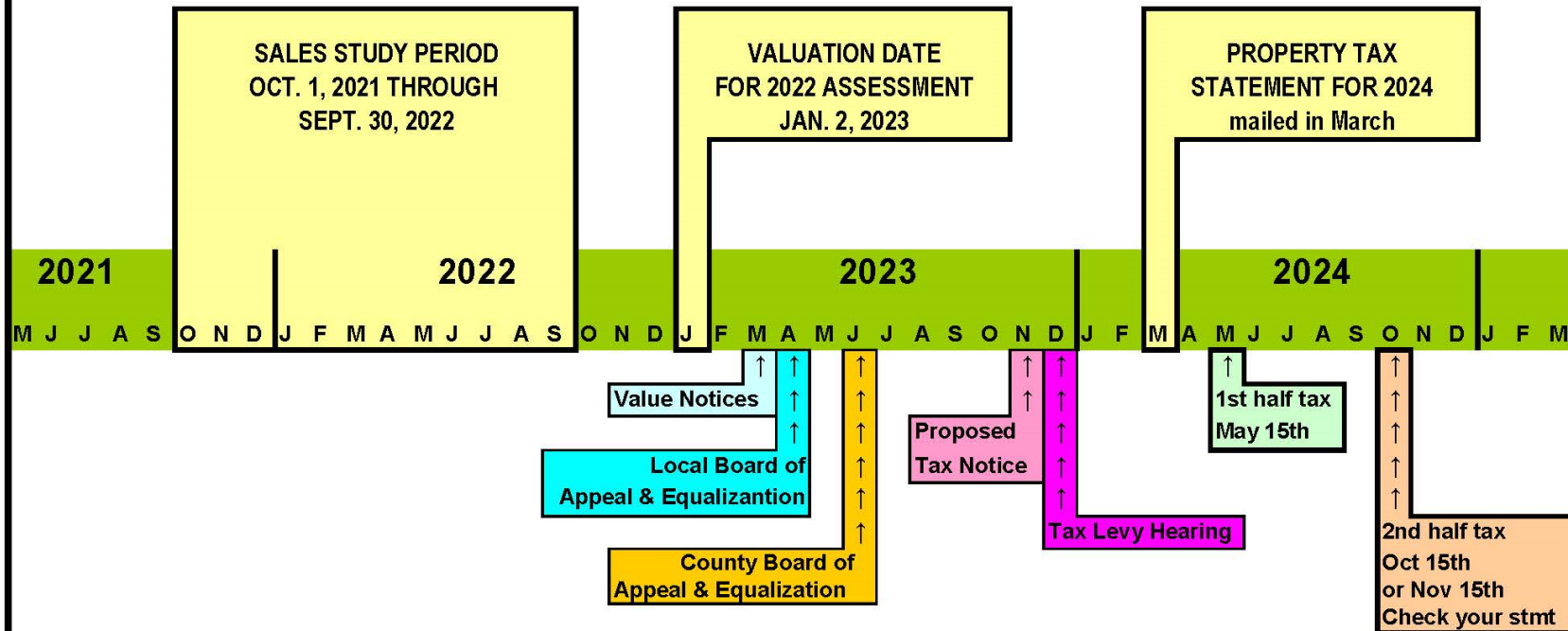
County Auditors generate parcel-specific notices of proposed taxes for all parcels of property based on the proposed levies.

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

Minnesota State Law Property Tax Timeline

Assessment Year 2023 for Property Taxes Payable in 2024

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

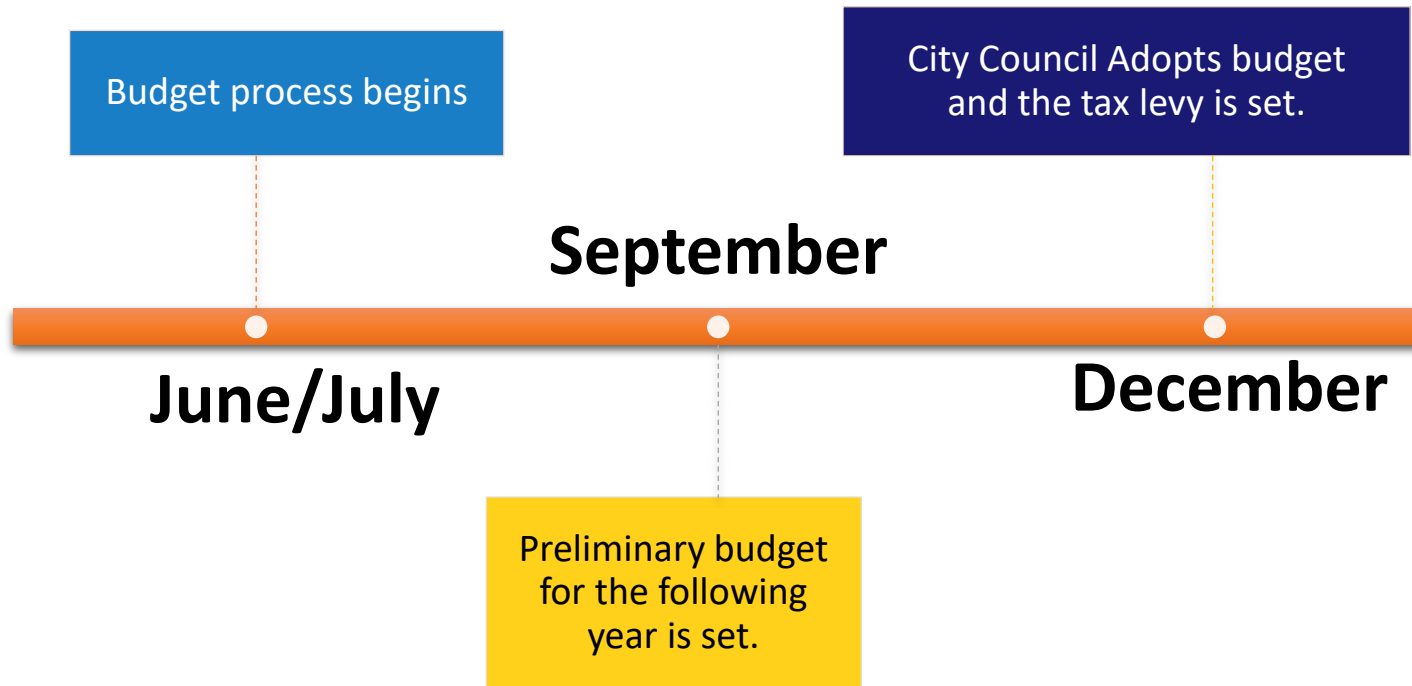


Sales Ratio Study analyzes sales from October 1, 2021 through September 30, 2022

This study determines the value for the January 2, 2023 assessment date

The January 2, 2023 assessment is the basis for property taxes payable in 2024

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

What does the City Budget consist of?



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



Salaries, benefits, etc.



Law Enforcement Services, Fire , Insurance, utilities and other services



Annual capital expenses/replacements

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.

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

What the City Property Tax is Used For



- 24/7 Law Enforcement Coverage
- Engineering
- Mora Municipal Airport



- Mora Public Library Building
- City Hall

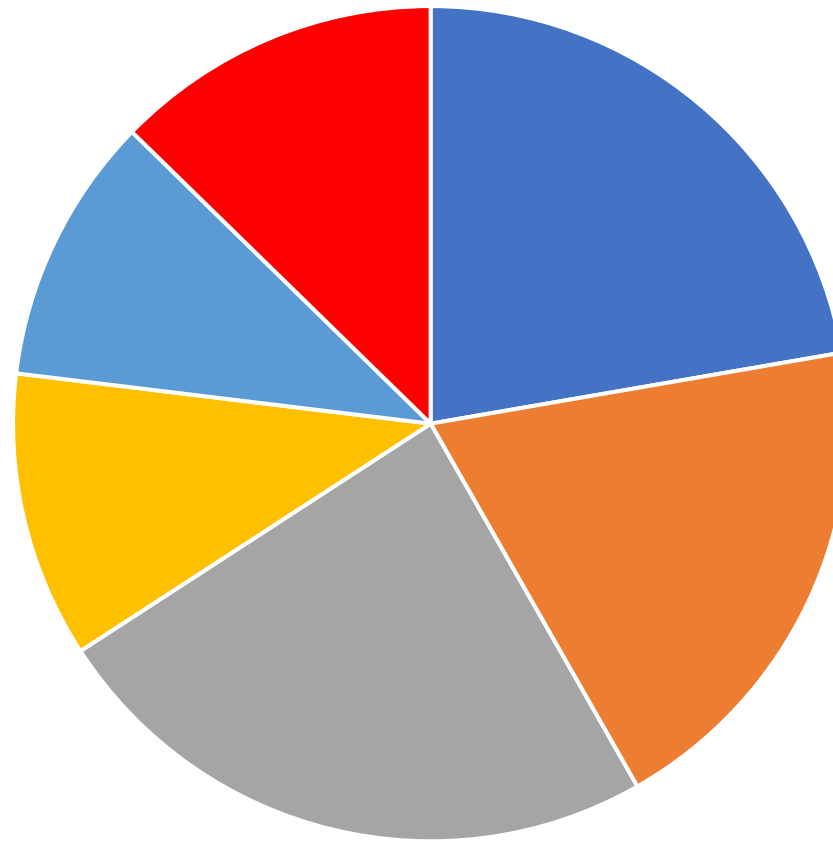


- Street Lighting
- Snow Removal
- Street Maintenance
- Landscaping



- Parks & Recreation
- Mora Aquatic Center

Proposed
City
Tax Levy for
2024
\$1,836,843



- Public Works 22.3%
- Debt Service 19.5%
- Capital Improvements 24.1%
- Public Safety 11.1%
- General Government 10.4%
- Culture and Recreation 12.7%

FUND	TAX LEVY	PERCENT
General	1,036,869	56.45%
Capital Improvements	442,174	24.07%
Debt Service	357,800	19.48%
Total	1,836,843	100.00%

Culture and Recreation	232,909
General Government	190,188
Capital Improvements	442,174
Public Safety	204,360
Public Works	409,412
2015 Refunding Bonds	87,956
2022 N Grove St Imp Bonds	71,575
2015 Grove & Wood Street Project	78,822
2017 9th & Wood Street Project	69,848
HRA Bonds for Eastwood Senior Living	49,599

Capital Improvements

Asphalt Roller

Medium Duty Dump Truck Replacement

Parks Service Truck Replacement

Depot Building Roof Insulation

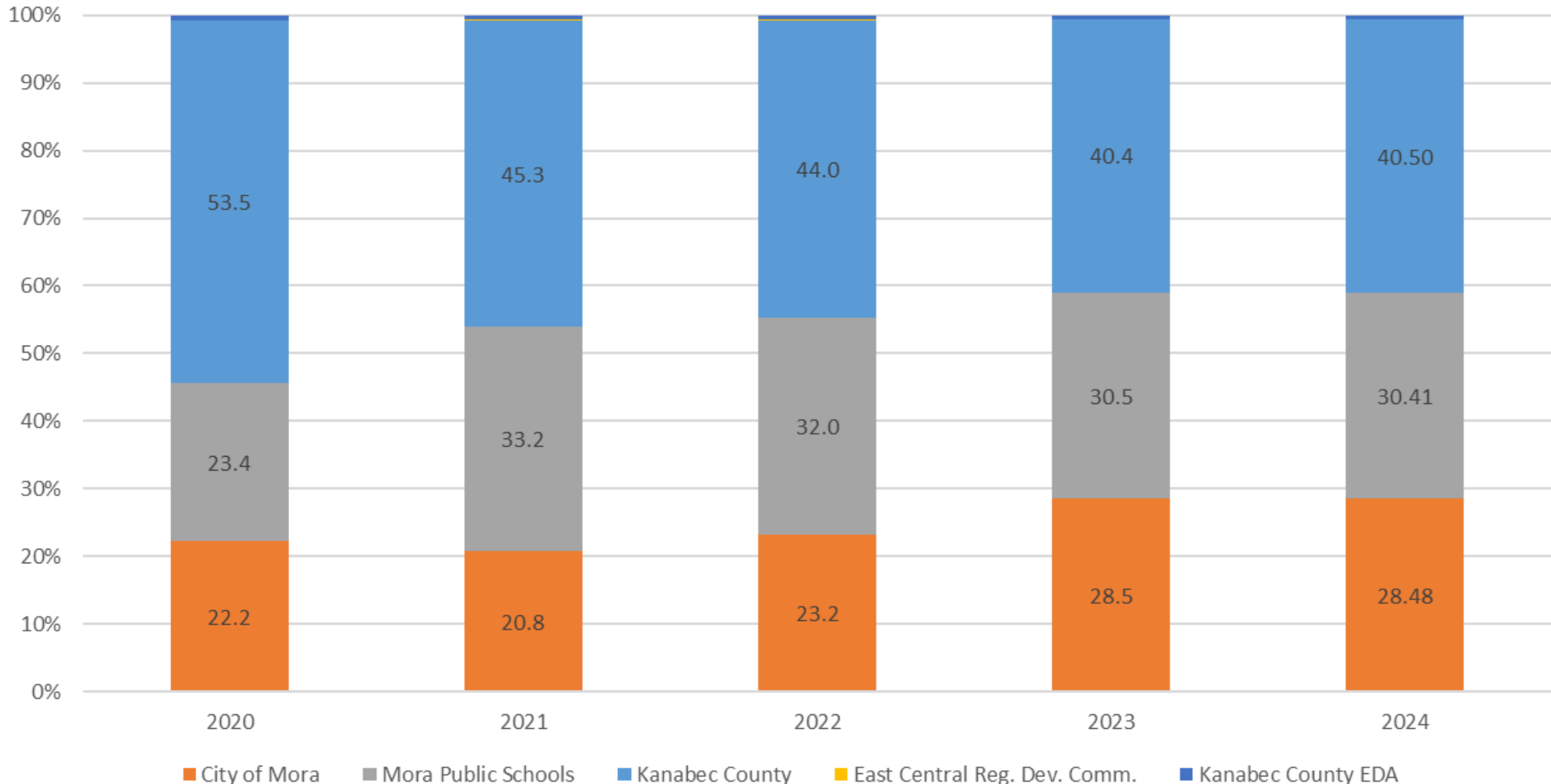
Storage Facility Addition

Library Building Repairs

City Garage Generator

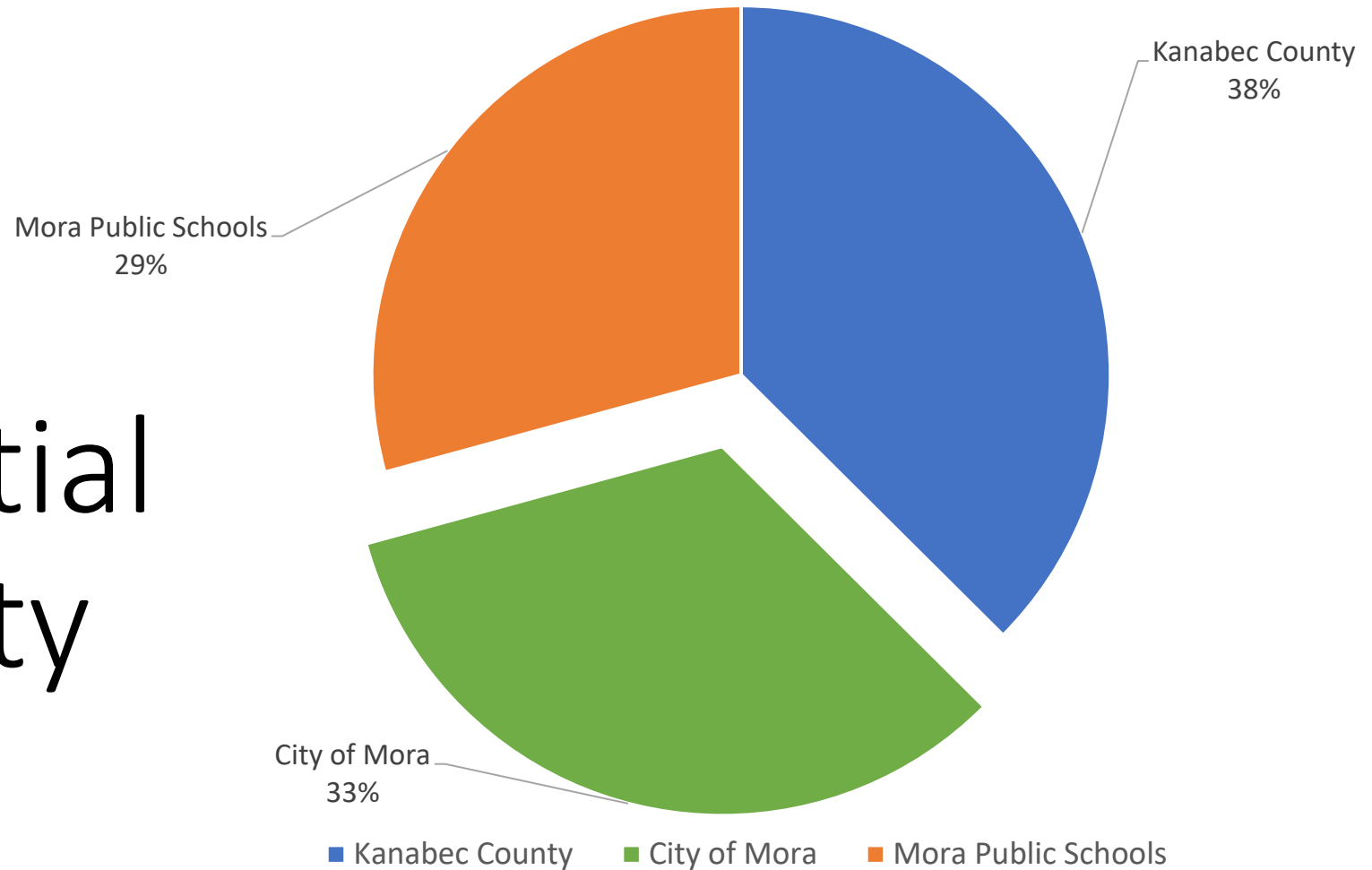
Fox Run Park Project

Ratio of Property Taxes by Taxing Authority

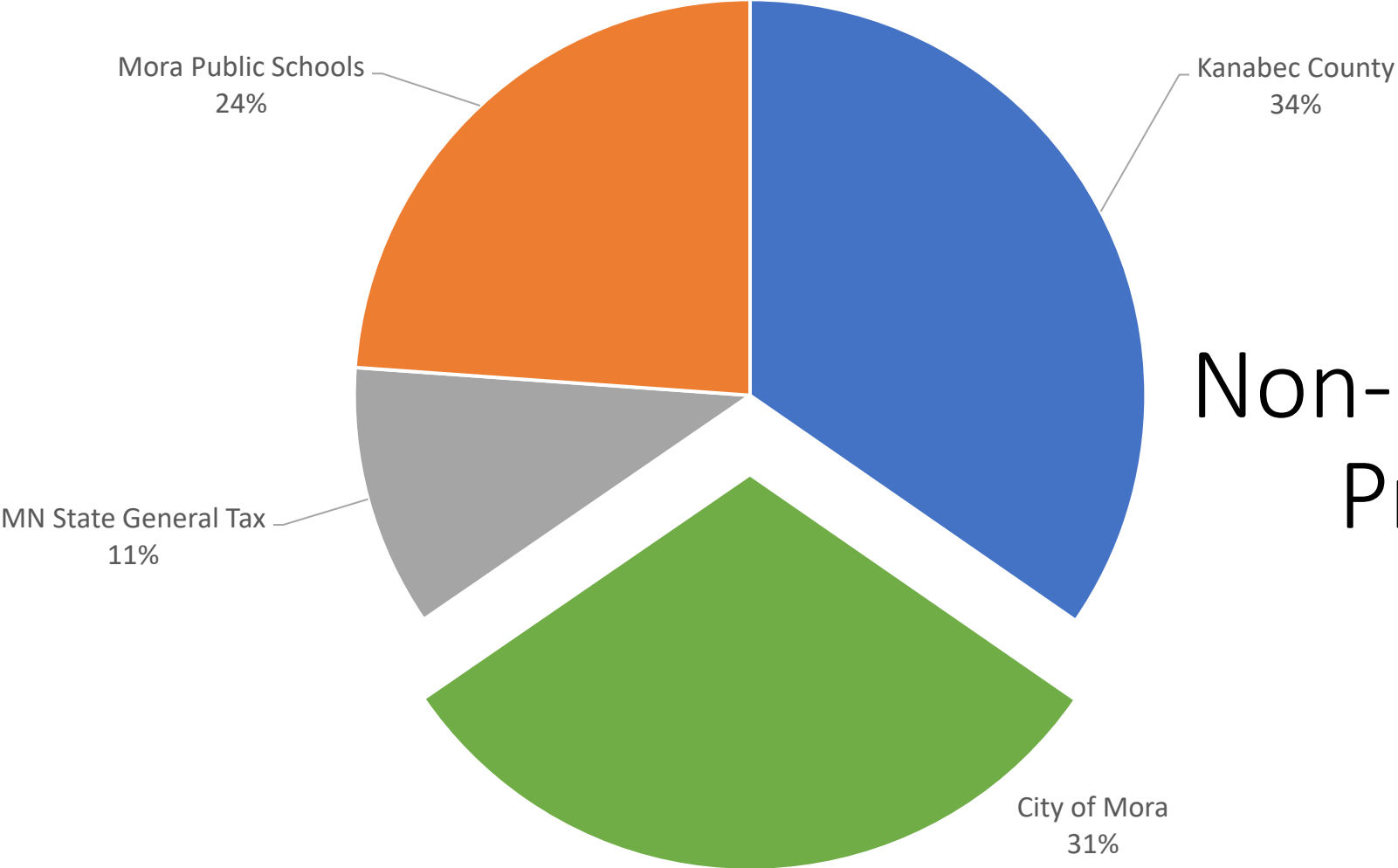


Residential Property

Where are your property tax dollars going in 2024?



Where are your property taxes going in 2024?



Non-Residential Property

- Kanabec County
- City of Mora
- MN State General Tax
- Mora Public Schools

Debt Service Fund

Accounts for principal and interest payments for council approved bonds

2015 Refunding Bond

2015 Grove & Wood Street Project

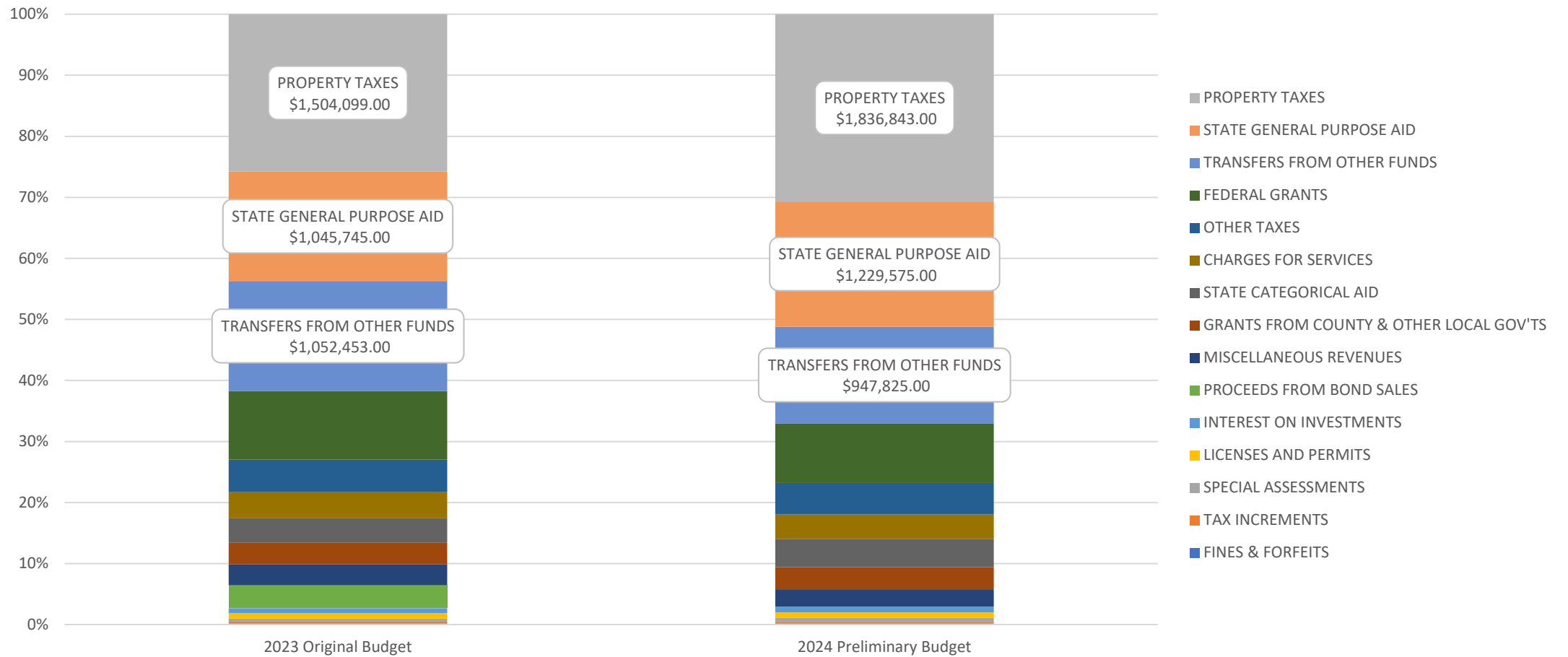
2017 9th & Wood Street Project

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)

2024 Budgeted Revenues for the City of Mora





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 3.2% 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.



Public Comment

- Please come to the podium when recognized by the Mayor 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.
- Value questions should be addressed to the County Assessor after property values are sent in March. Opportunities to discuss or appeal your value and classifications occur during the Local Board of Appeal and Equalization/Open Book period in April.
- This an opportunity for you to provide input to the Council on the 2024 Budget.

**Additional
Resources**

**County Assessor
320-679-6420**



MEMORANDUM

Date December 05, 2023
To Mayor and City Council
From Mora Area Fire Department, Brett Anderson – Fire Chief
RE Request for Equipment Purchase

SUMMARY

Discuss request for equipment purchase in 2023 – Turnout Gear
Jackets/Trousers – 19 sets at approximately \$4,270 per set
Boots – 19 sets at approximately \$576 per set
Helmets (including hoods) – 31 at approximately \$450 each

BACKGROUND INFORMATION

In 2013 The Mora Fire Department received a FEMA grant to purchase 30 full sets of new turnout gear for all members of the MAFD. That equipment is scheduled for replacement per NFPA and OSHA standards. While some of the equipment has been replaced due to retirements and new members requiring new fitted gear and damages during use, the bulk of the equipment, including all new helmets, requires replacement. This will accelerate the purchase of the bulk of the turnout gear equipment originally scheduled for 2024. The cost of a full set of turnout gear (jacket/trouser/boots/helmet(hood)) has increased from \$2,500 to \$5,500. By purchasing now, we are able to secure a free hood and badge strap with each helmet.

The department has budgeted to purchase three sets of turnout gear each year (if needed) to establish a rotating equipment schedule, and budgeted funds to the Future Fire Equipment Fund for these purchases. There is currently \$138, 582.79 specifically for equipment purchases.

OPTIONS IMPACTS

Monies would come out of the Future Fire Equipment Fund (407).

RECOMMENDATIONS

Discuss and direct staff to move forward with the new equipment purchase for turnout gear in 2023:
Jackets/Trousers – 19 sets at approximately \$4,270 per set
Boots – 19 sets at approximately \$576 per set
Helmets (including hoods) – 31 at approximately \$450 each
Totaling approximately \$106,024.00



MEMORANDUM

Date: December 05, 2023
 To: Mayor and City Council
 From: Kelly Christianson, Accountant
 RE: 2023 Budget Amendments

SUMMARY

Budget amendments are periodically needed to align the City's spending plan. The following amendments are contingent upon approval of Mora Area Fire Department turnout gear purchase request.

BACKGROUND INFORMATION

Amending the City's budget demonstrates the City's desire for good financial stewardship. Individual explanations are listed next to each budget amendment request below.

Budget Amendments for Fund 407, Future Fire Equipment Fund:

Type	Account Code	Account Description	Current 2023 Budget	(Proposed) Amended 2023 Budget	Change from Current Budget (\$)	Justification
Expenditures	E 407-47410-712	Transfer to Special Revenue Fund	17,950	303,350	(285,400)	Staff recommends increasing the transfer of Future Fire Equipment Fund dollars by \$98,525 for additional full turn out gear purchase in 2023, \$95,925 Helie Fire Truck purchase, and \$90,950 2000 gal. Tanker Truck purchase
			\$ 17,950	\$ 303,350	\$ (285,400)	Net effect to FIF Reserve Balance

Budget Amendments for Fund 225, Fire Fund:

Type	Account Code	Account Description	Current 2023 Budget	(Proposed) Amended 2023 Budget	Change from Current Budget (\$)	Justification
Revenues	R 222-42220-39214	Transfer from Capital Projects Fund	17,950	303,350	(285,400)	Staff recommends increasing the transfer in of Future Fire Equipment Fund dollars by \$98,525 for additional full turn out gear purchase in 2023, \$95,925 Helie Fire Truck purchase, and \$90,950 2000 gal. Tanker Truck purchase
Expenditures	E 222-42220-219	Uniforms	9,500	108,025	98,525	Increase budget to include additional full turn out gear purchase in 2023, accelerating the purchases to take advantage of purchasing discounts.
Expenditures	E 222-42220-500	Capital Outlay	7,500	194,375	186,875	Increase budget to include Helie Fire Truck purchase \$95,925, and \$90,950 2000 gal. Tanker Truck purchase
			\$ 34,950	\$ 605,750	\$ -	Net effect to Fire Fund Reserve Balance

Memorandum

OPTIONS & IMPACTS

- A. Motion to approve 2023 budget amendments, as presented, and contingent upon approval of Mora Area Fire Department turnout gear purchase request.
- B. Do not approve 2023 budget amendments.

RECOMMENDATIONS

Motion to approve 2023 budget amendments, as presented.



M E M O R A N D U M

Date: December 05, 2023
 To: Mayor and City Council
 From: Kelly Christianson, Accountant
 RE: Items for Consideration to Write-Off

SUMMARY

Each year, the city council reviews any past due invoices for consideration to be written-off after all other collection efforts have been made.

BACKGROUND INFORMATION

No payment attempts were made on the following fire call invoices, they were placed with National Recoveries in 2019. In December of 2021, city staff was made aware that National Recoveries went out of business and all collection efforts would cease. Staff have mailed numerous past due notices since December 2021, but no payments have been made. In some instances, staff have been unable to forward to or locate the individuals involved, and others are nearing debt collection time limitations.

Name	Situation	Invoice No.	Invoice Date	Amount
Tranberg, Timothy J	MAFD response to a gas tank that fell off truck, leaking gas onto ground at Hwy 65 and Ind Park, on 06/20/18	20180279	6/20/2018	\$500.00
Smith, David	MAFD response to a ditch fire caused by Smith's vehicle at 160th Ave and Hwy 65 on 11/02/18.	20180419	12/15/2018	\$500.00
Mitchell, John	MAFD response to leaking propane tank on Mitchell's RV at 900 Highway 65 S, on 07/17/19.	20190328	07/25/2019	\$500.00
Freeburg, Daniel	MAFD response to a single vehicle rollover at 195th Ave and Quail St, on 11/25/19.	20190463	11/26/2019	\$500.00
Cochran, Clint	MAFD response to a car fire at 3233 Hwy 65, Mora, on 08/28/2020.	20200265	09/20/2020	\$500.00
GRAND TOTAL.....				\$2,500.00

RECOMMENDATIONS

Motion to approve writing off the past due fire call invoices in the amount of \$1,500.00, as presented.

- Attachments*
 Invoice 20180279
 Invoice 20180419
 Invoice 20190328
 Invoice 20190463
 Invoice 20200265



CITY OF MORA
 101 LAKE STREET SOUTH
 MORA MN 55051

Item 8c

Invoice

No. 20180279
 Date 6/25/2018

To: TRANBERG, TIMOTHY J.
 2631 WILDLIFE DR W
 BROOK PARK MN 55007

Shipped	Ship Via	Terms	Contract	Contact	Customer PO#
				Mandi Yoder	
Qty	Unit	Description		Unit Price	Amount
1	Hour	- FIRE DEPARTMENT RESPONSE		\$500.00	\$500.00

Special Instructions	SubTotal	Amount
PLEASE CONTACT YOUR INSURANCE COMPANY.	Tax	\$500.00
	Shipping	\$0.00
	TOTAL	\$500.00

PAID \$0.00

At this time, only cash or check payments can be accepted. Please send a copy of your invoice with your payment. Thank you!

Mora Area Fire Department response to a gas tank that fell off truck and leaking gas onto ground at the intersection of Highway 65 and Industrial Park, on 06/20/18. PID: 15.02525.00

06/25/2020 sent to National Recoveries for collection. Mmy



Thank You !



CITY OF MORA
 101 LAKE STREET SOUTH
 MORA MN 55051

Invoice

No. 20180419
 Date 12/15/2018

PAST DUE

To: SMITH, DAVID
 819 HIGHWAY 65
 MORA MN 55051

Shipped	Ship Via	Terms	Contract	Contact	Customer PO#
				Mandi Yoder	
Qty	Unit	Description		Unit Price	Amount
1	Hour	- FIRE DEPARTMENT RESPONSE		\$500.00	\$500.00

Special Instructions	SubTotal	Amount
PLEASE CONTACT YOUR INSURANCE COMPANY.	SubTotal	\$500.00
	Tax	\$0.00
	Shipping	\$0.00
	TOTAL	\$500.00

PAID \$0.00

At this time, only cash or check payments can be accepted. Please send a copy of your invoice with your payment. Thank you!

Mora Area Fire Department response to a ditch fire caused by Smith's vehicle at 160th Ave and Highway 65 on 11/02/18.

UPDATE 02/08/19: Statement returned "return to sender, moved left no address, unable to forward."

Update 04/06/2022 - Mail returned: "No mail receptacle, unable to forward" SBK



Thank You !



CITY OF MORA
 101 LAKE STREET SOUTH
 MORA MN 55051

Invoice

No. 20190328
 Date 7/25/2019

PAST DUE

To: MITCHELL, JOHN
 836 225TH ST
 STANCHFIELD MN 55080

Shipped	Ship Via	Terms	Contract	Contact	Customer PO#
				Mandi Yoder	
Qty	Unit	Description		Unit Price	Amount
1	Hour	- FIRE DEPARTMENT RESPONSE		\$500.00	\$500.00

Special Instructions	SubTotal	Amount
PLEASE CONTACT YOUR INSURANCE COMPANY.	SubTotal	\$500.00
	Tax	\$0.00
	Shipping	\$0.00
	TOTAL	\$500.00

PAID \$0.00

At this time, only cash or check payments can be accepted. Please send a copy of your invoice with your payment. Thank you!

Mora Area Fire Department response to a leaking propane tank on Mitchell's RV at 900 Highway 65 S, Mora, on 07/17/19.

Update 04/06/2022: Mail returned "Not deliverable as addressed, unable to forward" SBK



Thank You !



CITY OF MORA
 101 LAKE STREET SOUTH
 MORA MN 55051

Invoice

No. 20190463
 Date 11/26/2019

PAST DUE

To: DANIEL FREEBURG
 350 JOHNSON AVE SE
 PINE CITY MN 55063

Shipped	Ship Via	Terms	Contract	Contact	Customer PO#
				Mandi Yoder	
Qty	Unit	Description		Unit Price	Amount
1	Hour	- FIRE DEPARTMENT RESPONSE		\$500.00	\$500.00

Special Instructions	SubTotal	Amount
PLEASE CONTACT YOUR INSURANCE COMPANY.	Tax	\$500.00
	Shipping	\$0.00
	TOTAL	\$500.00

PAID \$0.00

At this time, only cash or check payments can be accepted. Please send a copy of your invoice with your payment. Thank you!

Mora Area Fire Department response to a single vehicle rollover at the address of 195th Avenue and Quail Street, in Comfort township, on 11/25/19.
 VIN: 5N1ED28Y11C505976; LICENSE PLATE: BZV012

Update 04/06/2022: Mail returned, "Insufficient Address"



Thank You !



CITY OF MORA
 101 LAKE STREET SOUTH
 MORA MN 55051

Invoice

No. 20200265
 Date 9/2/2020

PAST DUE

To: COCHRAN, CLINT
 816 GRANDVIEW AVE W
 ROSEVILLE MN 55113

Shipped	Ship Via	Terms	Contract	Contact	Customer PO#
				Mandi Yoder	
Qty	Unit	Description		Unit Price	Amount
1	Hour	- FIRE DEPARTMENT RESPONSE		\$500.00	\$500.00

Special Instructions	SubTotal	Amount
PLEASE CONTACT YOUR INSURANCE COMPANY.	Tax	\$500.00
	Shipping	\$0.00
	TOTAL	\$500.00

PAID \$0.00

At this time, only cash or check payments can be accepted. Please send a copy of your invoice with your payment. Thank you!

Mora Area Fire Department response to a car fire at 3233 Hwy 65, Mora, on 08/28/2020.



Thank You !



MEMORANDUM

Date: December 4, 2023
To: Mayor and City Council
From: Mandi Yoder, Human Resources Director
RE: Personnel Policy Revision: Earned Sick and Safe Leave

SUMMARY

The Mayor and Councilmembers will review for consideration to approve a revision to the City of Mora's personnel policy, chapter 1809 Leaves of Absence, as required to meet State Statute amendments.

BACKGROUND

During the State of Minnesota's 2023 summer legislative session, Minnesota Statute §181.9445-181.9448 was amended to include Earned Sick and Safe Leave (ESSL). Listed below are the highlights of the amendment. Additional information may be found on the attached legislative update and frequently asked questions page.

- The legislative update applies to all employers with one (1) employee or more.
- Earned sick and safe leave must be provided for employees that have worked 80 hours in the [calendar] year, including full-time, part-time, seasonal, and paid-per-call staff.
- The definition of family member was expanded.
- The permitted uses for ESSL were defined.
- There are two different methods an employer may use for employee accrual and the employer may choose either one for different groups of employees.
- Retaliation towards an employee for using ESSL is prohibited.

A list of frequently asked questions and answers has been provided on the next page.

OPTIONS IMPACTS

1. The City is covered by the law and should plan to implement the amended statute §181.9445 – 181.9448 as of January 1, 2024. The City may be more generous in accrual but not less.

RECOMMENDATIONS

For the City Council to consider making a MOTION to approve the Leave of Absence Revision as presented and to direct staff to forward the revised policy to the City Attorney for final review.

*Attachments: Original Leaves of Absence Policy §1809
Revised Leaves of Absence Policy §1809
MN Laws: Article 12, Earned Sick and Safe Time*

Frequently Asked Questions

1. Are elected officials covered under this law? No, per MNDOLI.
2. Are paid on-call firefighter employees covered by this law? Yes, as long as they work 80 hours in a year.
3. If an employer already offers over 48 hours of PTO or sick leave, do they have to offer additional ESST hours? No, an employer is not required to provide additional ESST if the employer's leave policy already complies with the law.
4. Do paid leave hours, such as holiday pay, count as hours worked for the purposes of calculation ESST accrual? The law does not require it. But, our policy does include it, therefore we should maintain the same practices.
5. Can you use different methods (carryover, frontloading 48 hours, or frontloading 80 hours) for different groups of employees? Yes.
6. If an employee leaves employment before the end of the accrual year, is the employer required to pay out ESST? No

CHAPTER 1809. LEAVES OF ABSENCE

§ 1809.2 Personal Leave.

(A) Purpose. It is the policy of the Employer to grant to eligible Employees paid personal leave each year to use as the Employee sees fit. The purpose of this policy is to:

- provide Employees an opportunity for a paid holiday apart from the Employer's holiday schedule;
- provide Employees an opportunity for rest and relaxation; and
- attract and retain Employees.

(B) Eligibility.

(1) Regular, full-time and regular, part-time Employees are eligible for personal leave pay.

(2) Personal leave pay shall be paid only to Employees who were on paid status, either working or on paid leave of absence, the last work day before and the first work day after taking personal leave.

(C) Schedule. An eligible Employee may designate the hours to be taken off with advance notice to and approval of the department head.

(D) Accrual.

(1) Full-time eligible Employees shall accrue eight (8) personal leave hours on January 1st of each year.

(2) Part-time eligible Employees shall accrue one (1) personal leave hour for every twenty (20) hours worked.

(3) All unused personal day hours as of December 31st of each year shall be forfeited. The Personnel Officer may grant accumulation beyond the stated limit where special circumstances make the limit impractical.

(E) Compensation. Eligible Employees shall be compensated in the following manner:

(1) Hourly wage Employees. Eligible Employees shall receive pay for the personal leave hours taken at their regular rate of pay. Eligible Employees cannot take a combination of personal leave hours and other paid hours that would exceed eight (8) hours in one (1) working day.

(2) Salaried Employees. Eligible Employees shall receive the personal leave hours off without any effect on their regular salary.

(F) Application.

(1) Personal leave may be used, subject to approval by the department head in advance. Consideration shall be given to operational issues and staffing needs when reviewing Employee requests. Subject to the following regulations:

(a) Requests to use personal leave should be received at least forty-eight (48) hours in advance of the requested time off, preferably longer. This notice may be waived at the discretion of the department head.

(b) An eligible Employee cannot take more personal leave hours than has been earned.

(2) Eligible Employees shall note personal leave hours on their time card.

(G) Probation. Eligible Employees in an initial probationary period shall not earn personal leave until satisfactory completion of their probationary period. Upon satisfactory completion of their probation they shall receive one (1) full personal day.

(H) Termination. Unused personal day hours shall not be paid upon termination.

(I) Other. Personal day pay hours shall count toward the calculation of overtime.

[amended: 10/15 & 21/2013]

§ 1809.3 Vacation Leave.

(A) Purpose. It is the policy of the Employer to grant to eligible Employees paid vacation leave which shall be earned and taken according to the provisions set forth below. The purpose of this policy is to:

- provide Employees an opportunity for rest and relaxation; and
- attract and retain Employees.

(B) Eligibility.

(1) Regular, full-time Employees are eligible for vacation leave pay at 100% of the schedule set forth in this policy.

(2) Vacation leave pay shall be paid only to Employees who were on paid status, either working or on paid leave of absence, the last work day before and the first work day after the vacation.

(C) Schedule. The vacation schedule is as follows:

Years of Continuous Employment	Vacation Accrual
1 st & 2 nd	80.00 hours/year
3 rd & 4 th	96.00 hours/year
5 th , 6 th , & 7 th	104.00 hours/year
8 th & 9 th	112.00 hours/year
10 th , 11 th , 12 th , 13 th , & 14 th	120.00 hours/year
15 th	160.00 hours/year
16 th	168.00 hours/year
17 th	176.00 hours/year
18 th	184.00 hours/year
19 th	192.00 hours/year
20 th	200.00 hours/year

(D) Accrual.

(1) Eligible Employees shall be credited with a prorated portion of the applicable vacation leave rate each for each pay period on paid status.

(2) Eligible Employees may accrue vacation leave to a maximum of one and one-half (1-½) times the applicable vacation leave. The Personnel Officer may grant accumulation beyond the stated limit where special circumstances make the limit impractical.

(3) Accrual begins on the date of the Employee's most recent hire or other eligibility date.

(4) Accrual ceases on the date of loss of eligibility which includes an unpaid leave of absence or suspension.

(5) For the purpose of accumulating additional vacation leave, an Employee using paid leave is considered to be working.

(E) Compensation. Eligible Employees shall be compensated in the following manner:

(1) Hourly Wage Employees. Eligible Employees shall receive vacation leave pay for the designated hours at their regular rate of pay. Eligible Employees cannot take a combination of vacation hours and other paid hours that would exceed eight (8) hours in one (1) working day.

(2) Salaried Employees. Eligible Employees shall receive the vacation leave without any effect on their regular salary.

(F) Application.

(1) Vacation leave may be used as earned, subject to approval by the department head in advance. Consideration shall be given to

operational issues and staffing needs when reviewing eligible Employee requests. Subject to the following regulations:

(a) Requests to use paid vacation should be received at least forty-eight (48) hours in advance of the requested time off, preferably longer. This notice may be waived at the discretion of the department head.

(b) If a paid holiday falls during an eligible Employee's vacation, the Employee shall not be charged vacation time for the period of the holiday.

(c) An eligible Employee cannot take more vacation than has been earned.

(2) Eligible Employees shall note vacation leave hours on their time card.

(G) Probation.

(1) Eligible Employees in an initial probationary period shall accrue vacation leave at the appropriate rate. Vacation leave shall not be considered earned and available for use until the successful completion of their probationary period. Eligible Employees that have not completed their probationary period shall not be paid for accrued vacation leave upon termination.

(2) Eligible Employees in a transfer or promotional probationary period shall continue to accrue and use vacation leave in the same manner as before their transfer or promotion.

(H) Severance. Any Employee leaving the municipal service in good standing shall be paid, at their current hourly rate, for vacation leave accrued and unused through the last full pay period prior to termination. Vacation leave cannot be used to extend the termination date of the Employee beyond the last day actually worked.

(I) Other. Vacation pay hours shall count toward the calculation of overtime.

[amended: August 14 & 15, 2017]

§ 1809.4 Sick Leave.

(A) Purpose. It is the policy of the Employer to grant to eligible Employees paid sick leave which shall be earned and taken according to the provisions set forth below. The purpose this policy is to:

- provide time for Employees to tend to an illness of themselves or other family member;
- provide time for Employees to meet with healthcare providers; and

- attract and retain Employees.

(B) Eligibility.

(1) Regular, full-time Employees are eligible for sick leave pay at 100% of the rate set forth in this policy.

(2) Sick leave pay shall be paid only to Employees who were on paid status, either working or on paid leave of absence, the last work day before and the first work day after the sick leave.

(C) Accrual.

(1) Eligible Employees shall be credited with a prorated portion of ninety-six (96) hours per year for each pay period on paid status.

(2) Eligible Employees may accrue sick leave to a maximum of eight hundred (800) hours.

(3) Accrual begins on the date of the Employee's most recent hire or other eligibility date.

(4) Accrual ceases on the date of loss of eligibility which includes an unpaid leave of absence or suspension.

(5) For the purpose of accumulating additional sick leave, an Employee using paid leave is considered to be working.

(D) Compensation. Eligible Employees shall be compensated in the following manner:

(1) Hourly wage Employees. Eligible Employees shall receive sick leave pay for the designated hours at their regular rate of pay. Eligible Employees cannot take a combination of sick leave hours and work hours that would exceed eight (8) hours in one (1) working day.

(2) Salaried Employees. Eligible Employees shall receive the sick leave without any effect on their regular salary.

(E) Application.

(1) To apply for sick leave with pay, Employees shall:

(a) report the reason for their absence within one (1) hour of the Employees shift or as soon as practical to their department head;

(b) keep their department head informed as to the status of their condition.

(2) The department head is responsible for authorizing sick leave.

(3) The department head may require a physician's statement indicating the Employee's fitness to return to work.

(4) The department head may require a physician's statement

for absences of three (3) or more consecutive days, or for frequent absences or absences that follow a pattern (such as the same day of the week, or after a holiday weekend, etc.). This certification shall be provided by the Employee at their expense.

(5) The Employer has the right to require Employees to be evaluated by a physician selected by the Employer to determine the validity of a workers' compensation or sick leave claim, or to obtain information related to restrictions or an Employee's ability to work.

(6) Sick leave may be approved only for days when an Employee would otherwise have been at the Employee's employment. It may be used, with the approval of the department head, in any of the following cases:

(a) when the Employee cannot work because of illness, injury, or disability;

(b) when the Employee's presence would jeopardize the health of other Employees by exposing them to contagious disease;

(c) for medical examinations or treatment of the Employee or the Employee's immediate family. Immediate family shall be defined as the Employee's spouse, children,⁸ parents of either the Employee or his/her spouse, or anyone living in the same household as the Employee and is under the Employee's supervision;

(d) when a member of the Employee's immediate family is seriously ill or injured and requires the Employee's attendance. Immediate family shall be defined as the Employee's spouse, children,⁹ parents of either the Employee or his/her spouse, or anyone living in the same household as the Employee and is under the Employee's supervision. The Employer may require confirmation of the necessity of attending to the family member by the attending physician;

(e) For the birth or adoption of a child.

(7) Eligible Employees shall note sick leave taken on their time card.

(F) Probation.

(1) Eligible Employees in their initial probationary period shall accrue sick leave at the rate indicated and may use sick leave under the terms described in this section.

(2) Eligible Employees in a transfer or promotional probationary period shall continue to accrue and use sick leave in the same manner as before their transfer or promotion.

(G) Restoration of Vacation Leave. In the event of an incapacitating illness or injury during vacation leave, the Employee's Department Head may authorize the use of sick leave and the equivalent restoration of any vacation leave otherwise charged. Such requests shall be in writing, and a medical certificate may be requested.

(H) Other.

(1) Sick leave pay hours shall count toward the calculation of overtime.

(2) During an unpaid leave of absence, an Employee shall not claim sick leave.

(3) An eligible Employee cannot take more sick leave than has been earned.

(4) Sick leave must be taken in increments of one-quarter (1/4) hour.

(5) After sick leave has been exhausted the eligible Employee shall use vacation leave before applying for an unpaid medical leave of absence.

(6) Using or claiming sick leave for a purpose not authorized may be cause for disciplinary action.

⁸ M.S. 181.9413 (applies to children only)

⁹ M.S. 181.9413 (applies to children only)

(7) Sick leave cannot be used to extend the termination date of the Employee beyond the last day actually worked.

(I) Severance. Upon separation Employees shall be entitled to pay for unused sick leave according to the provisions set forth below.

(1) Any Employee voluntarily terminating municipal service in good standing and who has given a sixty (60) day notice of termination shall receive payment for unused sick leave hours at their current hourly rate according to the following schedule:

Years of Continuous Employment	Severance Amount
After 10 years of service	10% of sick leave balance
After 15 years of service	15% of sick leave balance
After 20 years of service	20% of sick leave balance
After 25 years of service	25% of sick leave balance

The above schedule shall not be prorated or modified under any circumstances. Years of service means years eligible to earn sick leave at 100% rate.

Employees who are involuntarily terminated shall not be eligible for this severance.

(2) Employees who are eligible for severance pay and have been laid off must choose either:

(a) to keep their recall rights, and not be paid for severance pay at the time of layoff. If the Employee gives up his or her recall rights or the recall rights expire, the severance is paid to the Employee based on the amount he or she would have received on the effective date of layoff, or

(b) to receive the severance pay at time of layoff, and give up his or her recall rights.

(J) Special Sick Leave

(1) Purpose. It is the policy of the Employer to enable eligible Employees to bank excess sick leave and vacation leave for use in case of catastrophic need. The purpose of this policy is, under extraordinary conditions, to:

- provide time for Employees to tend to an illness of themselves or other family member;
- provide time for Employees to meet with healthcare providers; and
- attract and retain Employees.

For purposes of this section, the term “other family member” is defined in the same manner as Immediate family in section 1809.4 (E) (6) (d).

(2) Eligibility. Regular, full-time Employees who are eligible for sick leave and vacation leave.

(3) Accrual. Employees who have reached the maximum accrual for sick leave and/or vacation leave shall have one hundred percent (100%) of their additional accruals at their regular rate placed in a special sick leave bank.

Eligible Employees may accrue special sick leave to a maximum of eight hundred (800) hours.

(4) Compensation. Except as noted in this section eligible Employees shall be compensated in the same manner as for sick leave.

(5) Application. Except as noted in this section application for special sick leave shall be in the same manner as for sick leave.

Special sick leave is only available for use after all sick leave, vacation leave, holidays, compensatory time, and other paid leaves have been

exhausted.

Use of special sick leave will run concurrent with FMLA leave.

(6) Severance. Upon separation, Employees shall not be entitled to pay for unused special sick leave.

(7) Other.

(a) For the purpose of accumulating additional sick leave, holiday leave, and vacation leave, an Employee using special sick leave is not considered to be working; therefore no additional leave will be earned during special sick leave.

(b) Special sick leave pay hours shall not count toward the calculation of overtime.

(c) During an unpaid leave of absence, an Employee shall not claim special sick leave.

(d) An Employee cannot take more special sick leave than has been earned. quarter (1/4) hour.

(e) Special sick leave must be taken in increments of one-

(f) Using or claiming special sick leave for a purpose not authorized may be cause for disciplinary action.

[amended: August 14 & 15, 2017]

§ 1809.5 Emergency Leave.

(A) Purpose. It is the policy of the Employer to grant paid leave of absence for eligible Employees to attend to matters surrounding a major

medical situation or the death of immediate family members. The purpose of this leave is to:

- provide time for Employees to attend to matters surrounding a major medical situation or the death of immediate family member; and
- attract and retain Employees.

(B) Eligibility. Regular full-time and regular part-time Employees are eligible for emergency leave.

(C) Description. Eligible Employees may receive a maximum of five (5) days paid leave in the event the Employee has a major medical emergency or suffers a death in the Employee's immediate family. Immediate family is defined in this instance as the Employee's spouse, children, grandchildren,

parents of either the Employee or his/her spouse, siblings of either the Employee or his/her spouse, grandparents, or legal guardians.

(D) Compensation.

(1) Eligible Employees shall be compensated in the following manner:

(a) Hourly wage Employees. Eligible Employees shall receive emergency leave pay for the designated hours at their regular rate of pay.

(b) Salaried Employees. Eligible Employees shall receive the emergency leave without any effect on their regular salary.

(2) Emergency leave shall be deducted from the eligible Employee's accrued sick leave.

(3) Emergency leave shall not be used for regularly scheduled days off.

(E) Application.

(1) A written letter to the department head requesting the emergency leave and stating the reasons for and the length of the leave (including beginning and ending dates) should be submitted at the earliest possible date. Additional information may be necessary before the request is considered.

(2) Verbal requests may be granted in extraordinary circumstances by the department head if notified no later than the start of the Employee's scheduled shift.

(3) The actual amount of time off shall be determined by the department head depending on individual circumstances (such as the closeness of the relative, arrangements to be made, distance to the hospital or funeral, etc.)

(F) Probation. Paid emergency leave is not available to eligible Employees during their initial probationary period.

(G) Other.

(1) Paid emergency leave hours shall count toward the calculation of overtime.

(2) Additional emergency leave beyond the period granted by the department head may be taken by using accrued vacation or personal day leave; or without pay. The eligible Employee shall make a request to the department head. The department head may approve the request and grant time off without pay.

ARTICLE 12

EARNED SICK AND SAFE TIME

Section 1. Minnesota Statutes 2022, section 181.032, is amended to read:

181.032 REQUIRED STATEMENT OF EARNINGS BY EMPLOYER; NOTICE TO EMPLOYEE.

(a) At the end of each pay period, the employer shall provide each employee an earnings statement, either in writing or by electronic means, covering that pay period. An employer who chooses to provide an earnings statement by electronic means must provide employee access to an employer-owned computer during an employee's regular working hours to review and print earnings statements.

(b) The earnings statement may be in any form determined by the employer but must include:

- (1) the name of the employee;
- (2) the rate or rates of pay and basis thereof, including whether the employee is paid by hour, shift, day, week, salary, piece, commission, or other method;
- (3) allowances, if any, claimed pursuant to permitted meals and lodging;
- (4) the total number of hours worked by the employee unless exempt from chapter 177;
- (5) the total number of earned sick and safe time hours accrued and available for use under section 181.9446;
- (6) the total number of earned sick and safe time hours used during the pay period under section 181.9447;
- (7) the total amount of gross pay earned by the employee during that period;
- ~~(6)~~(8) a list of deductions made from the employee's pay;
- ~~(7)~~(9) the net amount of pay after all deductions are made;
- ~~(8)~~(10) the date on which the pay period ends;
- ~~(9)~~(11) the legal name of the employer and the operating name of the employer if different from the legal name;
- ~~(10)~~(12) the physical address of the employer's main office or principal place of business, and a mailing address if different; and
- ~~(11)~~(13) the telephone number of the employer.

(c) An employer must provide earnings statements to an employee in writing, rather than by electronic means, if the employer has received at least 24 hours notice from an employee that the employee would like to receive earnings statements in written form. Once an employer has received notice from an employee that the employee would like to receive earnings statements in written form, the employer must comply with that request on an ongoing basis.

(d) At the start of employment, an employer shall provide each employee a written notice containing the following information:

- (1) the rate or rates of pay and basis thereof, including whether the employee is paid by the hour, shift, day, week, salary, piece, commission, or other method, and the specific application of any additional rates;
- (2) allowances, if any, claimed pursuant to permitted meals and lodging;
- (3) paid vacation, sick time, or other paid time-off accruals and terms of use;
- (4) the employee's employment status and whether the employee is exempt from minimum wage, overtime, and other provisions of chapter 177, and on what basis;
- (5) a list of deductions that may be made from the employee's pay;
- (6) the number of days in the pay period, the regularly scheduled pay day, and the pay day on which the employee will receive the first payment of wages earned;
- (7) the legal name of the employer and the operating name of the employer if different from the legal name;
- (8) the physical address of the employer's main office or principal place of business, and a mailing address if different; and
- (9) the telephone number of the employer.

(e) The employer must keep a copy of the notice under paragraph (d) signed by each employee acknowledging receipt of the notice. The notice must be provided to each employee in English. The English version of the notice must include text provided by the commissioner that informs employees that they may request, by indicating on the form, the notice be provided in a particular language. If requested, the employer shall provide the notice in the language requested by the employee. The commissioner shall make available to employers the text to be included in the English version of the notice required by this section and assist employers with translation of the notice in the languages requested by their employees.

(f) An employer must provide the employee any written changes to the information contained in the notice under paragraph (d) prior to the date the changes take effect.

Sec. 2. Minnesota Statutes 2022, section 181.942, subdivision 1, is amended to read:

Subdivision 1. **Comparable position.** (a) An employee returning from a leave of absence under section [181.941](#) is entitled to return to employment in the employee's former position or in a position of comparable duties, number of hours, and pay. An employee returning from a leave of absence longer than one month must notify a supervisor at least two weeks prior to return from leave. An employee returning from a leave under section [181.9412](#) or ~~[181.9413](#)~~ sections [181.9445](#) to [181.9448](#) is entitled to return to employment in the employee's former position.

(b) If, during a leave under sections [181.940](#) to [181.944](#), the employer experiences a layoff and the employee would have lost a position had the employee not been on leave, pursuant to the good faith operation of a bona fide layoff and recall system, including a system under a collective bargaining agreement, the employee is not entitled to reinstatement in the former or comparable position. In such circumstances, the employee retains all rights under the layoff and recall system, including a system under a collective bargaining agreement, as if the employee had not taken the leave.

Sec. 3. Minnesota Statutes 2022, section 181.9436, is amended to read:

181.9436 POSTING OF LAW.

The Division of Labor Standards and Apprenticeship shall develop, with the assistance of interested business and community organizations, an educational poster stating employees' rights under sections [181.940](#) to ~~[181.9436](#)~~ [181.9448](#). The department shall make the poster available, upon request, to employers for posting on the employer's premises.

Sec. 4. ~~[181.9445](#)~~ **DEFINITIONS.**

Subdivision 1. **Definitions.** For the purposes of section 177.50 and sections 181.9445 to 181.9448, the terms defined in this section have the meanings given them.

Subd. 2. **Commissioner.** "Commissioner" means the commissioner of labor and industry or authorized designee or representative.

Subd. 3. **Domestic abuse.** "Domestic abuse" has the meaning given in section 518B.01.

Subd. 4. **Earned sick and safe time.** "Earned sick and safe time" means leave, including paid time off and other paid leave systems, that is paid at the same hourly rate as an employee earns from employment that may be used for the same purposes and under the same conditions as provided under section 181.9447, but in no case shall this hourly rate be less than that provided under section 177.24 or an applicable local minimum wage.

Subd. 5. **Employee.** "Employee" means any person who is employed by an employer, including temporary and part-time employees, who performs work for at least 80 hours in a year for that employer in Minnesota. Employee does not include:

- (1) an independent contractor; or
- (2) an individual employed by an air carrier as a flight deck or cabin crew member who:
 - (i) is subject to United States Code, title 45, sections 181 to 188;
 - (ii) works less than a majority of their hours in Minnesota in a calendar year; and
 - (iii) is provided with paid leave equal to or exceeding the amounts in section 181.9446.

Subd. 6. **Employer.** "Employer" means a person who has one or more employees. Employer includes an individual, a corporation, a partnership, an association, a business trust, a nonprofit organization, a group of persons, the state of Minnesota, a county, town, city, school district, or other governmental subdivision. In the case of an employee leasing company or professional employer organization, the taxpaying employer, as described in section 268.046, subdivision 1, remains the employer. In the case of an individual provider within the meaning of section 256B.0711, subdivision 1, paragraph (d), the employer includes any participant within the meaning of section 256B.0711, subdivision 1, paragraph (e), or participant's representative within the meaning of section 256B.0711, subdivision 1, paragraph (f). In the event that a temporary employee is supplied by a staffing agency, absent a contractual agreement stating otherwise, that individual shall be an employee of the staffing agency for all purposes of section 177.50 and sections 181.9445 to 181.9448. Employer does not include the United States government.

Subd. 7. **Family member.** "Family member" means:

- (1) an employee's:
 - (i) child, foster child, adult child, legal ward, child for whom the employee is legal guardian, or child to whom the employee stands or stood in loco parentis;
 - (ii) spouse or registered domestic partner;
 - (iii) sibling, stepsibling, or foster sibling;
 - (iv) biological, adoptive, or foster parent, stepparent, or a person who stood in loco parentis when the employee was a minor child;
 - (v) grandchild, foster grandchild, or stepgrandchild;
 - (vi) grandparent or stepgrandparent;
 - (vii) a child of a sibling of the employee;
 - (viii) a sibling of the parents of the employee; or
 - (ix) a child-in-law or sibling-in-law;

- (2) any of the family members listed in clause (1) of a spouse or registered domestic partner;
- (3) any other individual related by blood or whose close association with the employee is the equivalent of a family relationship; and
- (4) up to one individual annually designated by the employee.

Subd. 8. **Health care professional.** "Health care professional" means any person licensed, certified, or otherwise authorized under federal or state law to provide medical or emergency services, including doctors, physician assistants, nurses, advanced practice registered nurses, mental health professionals, and emergency room personnel.

Subd. 9. **Sexual assault.** "Sexual assault" means an act that constitutes a violation under sections 609.342 to 609.3453 or 609.352.

Subd. 10. **Stalking.** "Stalking" has the meaning given in section 609.749.

Subd. 11. **Year.** "Year" means a regular and consecutive 12-month period, as determined by an employer and clearly communicated to each employee of that employer.

Sec. 5. [181.9446] ACCRUAL OF EARNED SICK AND SAFE TIME.

(a) An employee accrues a minimum of one hour of earned sick and safe time for every 30 hours worked up to a maximum of 48 hours of earned sick and safe time in a year. Employees may not accrue more than 48 hours of earned sick and safe time in a year unless the employer agrees to a higher amount.

(b)(1) Except as provided in clause (2), employers must permit an employee to carry over accrued but unused sick and safe time into the following year. The total amount of accrued but unused earned sick and safe time for an employee must not exceed 80 hours at any time, unless an employer agrees to a higher amount.

(2) In lieu of permitting the carryover of accrued but unused sick and safe time into the following year as provided under clause (1), an employer may provide an employee with earned sick and safe time for the year that meets or exceeds the requirements of this section that is available for the employee's immediate use at the beginning of the subsequent year as follows: (i) 48 hours, if an employer pays an employee for accrued but unused sick and safe time at the end of a year at the same hourly rate as an employee earns from employment; or (ii) 80 hours, if an employer does not pay an employee for accrued but unused sick and safe time at the end of a year at the same or greater hourly rate as an employee earns from employment. In no case shall this hourly rate be less than that provided under section 177.24, or an applicable local minimum wage.

(c) Employees who are exempt from overtime requirements under United States Code, title 29, section 213(a)(1), as amended through the effective date of this section, are deemed to work 40 hours in each workweek for purposes of accruing earned sick and safe time, except that an employee whose normal workweek is less than 40 hours will accrue earned sick and safe time based on the normal workweek.

(d) Earned sick and safe time under this section begins to accrue at the commencement of employment of the employee.

(e) Employees may use earned sick and safe time as it is accrued.

Sec. 6. [181.9447] USE OF EARNED SICK AND SAFE TIME.

Subdivision 1. **Eligible use.** An employee may use accrued earned sick and safe time for:

(1) an employee's:

(i) mental or physical illness, injury, or other health condition;

(ii) need for medical diagnosis, care, or treatment of a mental or physical illness, injury, or health condition; or

(iii) need for preventive medical or health care;

(2) care of a family member:

(i) with a mental or physical illness, injury, or other health condition;

(ii) who needs medical diagnosis, care, or treatment of a mental or physical illness, injury, or other health condition; or

(iii) who needs preventive medical or health care;

(3) absence due to domestic abuse, sexual assault, or stalking of the employee or employee's family member, provided the absence is to:

(i) seek medical attention related to physical or psychological injury or disability caused by domestic abuse, sexual assault, or stalking;

(ii) obtain services from a victim services organization;

(iii) obtain psychological or other counseling;

(iv) seek relocation or take steps to secure an existing home due to domestic abuse, sexual assault, or stalking; or

(v) seek legal advice or take legal action, including preparing for or participating in any civil or criminal legal proceeding related to or resulting from domestic abuse, sexual assault, or stalking;

(4) closure of the employee's place of business due to weather or other public emergency or an employee's need to care for a family member whose school or place of care has been closed due to weather or other public emergency;

(5) the employee's inability to work or telework because the employee is: (i) prohibited from working by the employer due to health concerns related to the potential transmission of a communicable illness related to a public emergency; or (ii) seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, a communicable disease related to a public emergency and such employee has been exposed to a communicable disease or the employee's employer has requested a test or diagnosis; and

(6) when it has been determined by the health authorities having jurisdiction or by a health care professional that the presence of the employee or family member of the employee in the community would jeopardize the health of others because of the exposure of the employee or family member of the employee to a communicable disease, whether or not the employee or family member has actually contracted the communicable disease.

For the purposes of this subdivision, a public emergency shall include a declared emergency as defined in section 12.03 or a declared local emergency under section 12.29.

Subd. 2. **Notice.** An employer may require notice of the need for use of earned sick and safe time as provided in this paragraph. If the need for use is foreseeable, an employer may require advance notice of the intention to use earned sick and safe time but must not require more than seven days' advance notice. If the need is unforeseeable, an employer may require an employee to give notice of the need for earned sick and safe time as soon as practicable. An employer that requires notice of the need to use earned sick and safe time in accordance with this subdivision shall have a written policy containing reasonable procedures for employees to provide notice of the need to use earned sick and safe time, and shall provide a written copy of such policy to employees. If a copy of the written policy has not been provided to an employee, an employer shall not deny the use of earned sick and safe time to the employee on that basis.

Subd. 3. **Documentation.** (a) When an employee uses earned sick and safe time for more than three consecutive days, an employer may require reasonable documentation that the earned sick and safe time is covered by subdivision 1.

(b) For earned sick and safe time under subdivision 1, clauses (1), (2), (5), and (6), reasonable documentation may include a signed statement by a health care professional indicating the need for use of earned sick and safe time. However, if the employee or employee's family member did not receive services from a health care professional, or if documentation cannot be obtained from a health care professional in a reasonable time or without added expense, then reasonable documentation for the purposes of this paragraph may include a written statement from the employee indicating that the employee is using or used earned sick and safe time for a qualifying purpose covered by subdivision 1, clause (1), (2), (5), or (6).

(c) For earned sick and safe time under subdivision 1, clause (3), an employer must accept a court record or documentation signed by a volunteer or employee of a victims services organization, an attorney, a police officer, or an antiviolence counselor as reasonable documentation.

(d) For earned sick and safe time to care for a family member under subdivision 1, clause (4), an employer must accept as reasonable documentation a written statement from the employee indicating that the employee is using or used earned sick and safe time for a qualifying purpose as reasonable documentation.

(e) An employer must not require disclosure of details relating to domestic abuse, sexual assault, or stalking or the details of an employee's or an employee's family member's medical condition as related to an employee's request to use earned sick and safe time under this section.

(f) Written statements by an employee may be written in the employee's first language and need not be notarized or in any particular format.

Subd. 4. **Replacement worker.** An employer may not require, as a condition of an employee using earned sick and safe time, that the employee seek or find a replacement worker to cover the hours the employee uses as earned sick and safe time.

Subd. 5. **Increment of time used.** Earned sick and safe time may be used in the smallest increment of time tracked by the employer's payroll system, provided such increment is not more than four hours.

Subd. 6. **Retaliation prohibited.** (a) An employer shall not discharge, discipline, penalize, interfere with, threaten, restrain, coerce, or otherwise retaliate or discriminate against a person because the person has exercised or attempted to exercise rights protected under this act, including but not limited to because the person requested earned sick and safe time, used earned sick and safe time, requested a statement of accrued sick and safe time, informed any person of his or her potential rights under sections 181.9445 to 181.9448, made a complaint or filed an action to enforce a right to earned sick and safe time under this section, or is or was participating in any manner in an investigation, proceeding, or hearing under this chapter.

(b) It shall be unlawful for an employer's absence control policy or attendance point system to count earned sick and safe time taken under this act as an absence that may lead to or result in retaliation or any other adverse action.

(c) It shall be unlawful for an employer or any other person to report or threaten to report the actual or suspected citizenship or immigration status of a person or their family member to a federal, state, or local agency for exercising or attempting to exercise any right protected under this act.

(d) A person need not explicitly refer to this act or the rights enumerated herein to be protected from retaliation.

Subd. 7. **Pay and benefits.** (a) During any use of earned sick and safe time, the employer must maintain coverage under any group insurance policy, group subscriber contract, or health care plan for the employee and any dependents, as if the employee was not using earned sick and safe time, provided, however, that the employee must continue to pay any employee share of the cost of such benefits.

(b) An employee returning from a leave under this section is entitled to return to employment at the same rate of pay the employee had been receiving when the leave commenced, plus any automatic adjustments in the employee's pay scale that occurred during the leave period. The employee returning from a leave is entitled to retain all accrued preleave benefits of employment and seniority as if there had been no interruption in service, provided that nothing under this section prevents the accrual of benefits or seniority during the leave pursuant to a collective bargaining or other agreement between the employer and employees.

Subd. 8. **Part-time return from leave.** An employee, by agreement with the employer, may return to work part time during the leave period without forfeiting the right to return to employment at the end of the leave, as provided under this section.

Subd. 9. **Notice and posting by employer.** (a) Employers must give notice to all employees that they are entitled to earned sick and safe time, including the amount of earned sick and safe time, the accrual year for the employee, the terms of its use under this section, and a copy of the written policy for providing notice as provided under subdivision 2; that retaliation against employees who request or use earned sick and safe time is prohibited; and that each employee has the right to file a complaint or bring a civil action if earned sick and safe time is denied by the employer or the employee is retaliated against for requesting or using earned sick and safe time.

(b) Employers must supply employees with a notice in English and the primary language of the employee, as identified by the employee, that contains the information required in paragraph (a) at commencement of employment or the effective date of this section, whichever is later.

(c) The means used by the employer must be at least as effective as the following options for providing notice:

(1) posting a copy of the notice at each location where employees perform work and where the notice must be readily observed and easily reviewed by all employees performing work;

(2) providing a paper or electronic copy of the notice to employees; or

(3) a conspicuous posting in a web-based or app-based platform through which an employee performs work.

The notice must contain all information required under paragraph (a).

(d) An employer that provides an employee handbook to its employees must include in the handbook notice of employee rights and remedies under this section.

(e) The Department of Labor and Industry shall prepare a uniform employee notice form for employers to use that provides the notice information required under this section. The commissioner shall prepare the uniform employee notice in the five most common languages spoken in Minnesota. Upon the written request of an employer who is subject to this section, the commissioner shall provide a copy of the uniform employee notice in any primary language spoken by an employee in the employer's place of business. If the commissioner does not provide the copy of the uniform employee notice in response to a request under this paragraph, the employer who makes the request is not subject to a penalty for failing to provide the required notice under this subdivision for violations that arise after the date of the request.

Subd. 10. **Employer records.** (a) Employers shall retain accurate records documenting hours worked by employees and earned sick and safe time taken and comply with all requirements under section 177.30.

(b) An employer must allow an employee to inspect records required by this section and relating to that employee at a reasonable time and place.

Subd. 11. **Confidentiality and nondisclosure.** (a) If, in conjunction with this section, an employer possesses:

(1) health or medical information regarding an employee or an employee's family member;

(2) information pertaining to domestic abuse, sexual assault, or stalking;

(3) information that the employee has requested or obtained leave under this section; or

(4) any written or oral statement, documentation, record, or corroborating evidence provided by the employee or an employee's family member, the employer must treat such information as confidential.

Information given by an employee may only be disclosed by an employer if the disclosure is requested or consented to by the employee, when ordered by a court or administrative agency, or when otherwise required by federal or state law.

(b) Records and documents relating to medical certifications, recertifications, or medical histories of employees or family members of employees created for purposes of section 177.50 or sections 181.9445 to 181.9448 must be maintained as confidential medical records separate from the usual personnel files. At the request of the employee, the employer must destroy or return the records required by sections 181.9445 to 181.9448 that are older than three years prior to the current calendar year.

(c) Employers may not discriminate against any employee based on records created for the purposes of section 177.50 or sections 181.9445 to 181.9448.

Sec. 7. [181.9448] EFFECT ON OTHER LAW OR POLICY.

Subdivision 1. **No effect on more generous sick and safe time policies.** (a) Nothing in sections 181.9445 to 181.9448 shall be construed to discourage employers from adopting or retaining earned sick and safe time policies that meet or exceed, and do not otherwise conflict with, the minimum standards and requirements provided in sections 181.9445 to 181.9448.

(b) Nothing in sections 181.9445 to 181.9448 shall be construed to limit the right of parties to a collective bargaining agreement to bargain and agree with respect to earned sick and safe time policies or to diminish the obligation of an employer to comply with any contract,

collective bargaining agreement, or any employment benefit program or plan that meets or exceeds, and does not otherwise conflict with, the minimum standards and requirements provided in this section.

(c) Nothing in sections 181.9445 to 181.9448 shall be construed to preempt, limit, or otherwise affect the applicability of any other law, regulation, requirement, policy, or standard that provides for a greater amount, accrual, or use by employees of paid sick and safe time or that extends other protections to employees.

(d) Nothing in sections 181.9445 to 181.9448 shall be construed or applied so as to create any power or duty in conflict with federal law.

(e) Employers who provide earned sick and safe time to their employees under a paid time off policy or other paid leave policy that may be used for the same purposes and under the same conditions as earned sick and safe time, and that meets or exceeds, and does not otherwise conflict with, the minimum standards and requirements provided in sections 181.9445 to 181.9448 are not required to provide additional earned sick and safe time.

(f) The provisions of sections 181.9445 to 181.9448 may be waived by a collective bargaining agreement with a bona fide building and construction trades labor organization that has established itself as the collective bargaining representative for the affected building and construction industry employees, provided that for such waiver to be valid, it shall explicitly reference sections 181.9445 to 181.9448 and clearly and unambiguously waive application of those sections to such employees.

(g) Sections 181.9445 to 181.9448 do not prohibit an employer from establishing a policy whereby employees may donate unused accrued sick and safe time to another employee.

(h) Sections 181.9445 to 181.9448 do not prohibit an employer from advancing sick and safe time to an employee before accrual by the employee.

Subd. 2. Termination; separation; transfer. Sections 181.9445 to 181.9448 do not require financial or other reimbursement to an employee from an employer upon the employee's termination, resignation, retirement, or other separation from employment for accrued earned sick and safe time that has not been used. If an employee is transferred to a separate division, entity, or location, but remains employed by the same employer, the employee is entitled to all earned sick and safe time accrued at the prior division, entity, or location and is entitled to use all earned sick and safe time as provided in sections 181.9445 to 181.9448. When there is a separation from employment and the employee is rehired within 180 days of separation by the same employer, previously accrued earned sick and safe time that had not been used must be reinstated. An employee is entitled to use accrued earned sick and safe time and accrue additional earned sick and safe time at the commencement of reemployment.

Subd. 3. Employer succession. (a) When a different employer succeeds or takes the place of an existing employer, all employees of the original employer who remain employed by the successor employer are entitled to all earned sick and safe time accrued but not used when employed by the original employer, and are entitled to use all earned sick and safe time previously accrued but not used.

(b) If, at the time of transfer of the business, employees are terminated by the original employer and hired within 30 days by the successor employer following the transfer, those employees are entitled to all earned sick and safe time accrued but not used when employed by the original employer, and are entitled to use all earned sick and safe time previously accrued but not used.

Sec. 8. **REPEALER.**

Minnesota Statutes 2022, section 181.9413, is repealed.

Sec. 9. **EFFECTIVE DATE.** This article is effective January 1, 2024.

Chapter §1809: Leaves Of Absence

Draft Revision, Excluding §1809.1 Holiday Leave.

§ 1809.2 Personal Leave.

(A) Purpose. It is the policy of the Employer to grant to eligible Employees paid personal leave each calendar year to use as the Employee sees fit. The purpose of this policy is to:

- provide Employees an opportunity for a paid personal day (fka paid holiday) apart from the Employer's holiday schedule;
- provide Employees an opportunity for rest and relaxation; and
- attract and retain Employees.

(B) Eligibility.

(1) Active Employees that have worked at least 80 hours in the calendar year.

(2) Regular full-time, regular part-time, seasonal, and paid-per-call Employees are eligible for personal leave pay.

(3) Personal leave pay shall be paid only to Employees who are in paid status, either working or on paid leave of absence, the last workday before and the first workday after taking personal leave; exceptions apply for paid-per-call employees.

(C) Accrual.

(1) Accrual begins on the Employee's most recent hire date.

(2) Full-time eligible Employees shall accrue eight (8) personal leave hours on January 1st of each year.

(3) Part-time eligible Employees shall accrue forty-eight (48) hours on January 1st of each year.

(4) Seasonal and paid-per-call eligible Employees shall accrue one (1) personal leave hour for every thirty (30) hours worked up to a maximum of forty-eight (48) hours per calendar year.

(5) All unused personal leave hours as of December 31, of each year, shall be treated the following way:

(a) Full-time eligible Employees: All unused personal leave shall be forfeited.

(b) Part-time eligible Employees: All unused personal leave shall be paid out to active employees in a lump sum.

(c) Seasonal and paid-per-call: All unused personal leave hours shall

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carry over to the next calendar year up to a maximum of eighty (80) hours for active employees.

- (d) The Personnel Officer may grant accumulation beyond the stated limit where special circumstances make the limit impractical.

(D) Compensation. Eligible Employees shall be compensated in the following manner:

(1) Hourly wage Employees. Eligible Employees shall receive pay for the personal leave hours taken at their regular rate of pay. Eligible Employees cannot take a combination of personal leave hours and other paid hours that would exceed eight (8) hours in one (1) working day.

(2) Salaried Employees. Eligible Employees shall receive the personal leave hours off without any effect on their regular salary.

(3) Earnings Statements. Earnings statements will reflect personal leave for eligible Employees in the following manner:

- Full-time Employees' statements will state Floating Holiday
- Part-time Employees' statements will state PT Personal Leave
- Seasonal and Paid-per-Call Employee' statements will state SPPC Personal Leave

(E) Application.

(1) Personal leave may be used, subject to approval by the department head in advance. Consideration shall be given to operational issues and staffing needs when reviewing Employee requests. Subject to the following regulations:

- (a) Requests to use personal leave should be received at least forty-eight (48) hours in advance of the requested time off, preferably longer. This notice may be waived at the discretion of the department head.
- (b) An eligible Employee cannot take more personal leave hours than has been earned.

(2) Eligible Employees shall note personal leave hours on their time-card.

(F) Termination. Unused personal leave hours shall not be paid upon termination.

(G) Rehire. If an eligible Employee separates from the employer and is rehired within 180 days, the employee retains their previously accrued and unused personal leave.

(H) Other. Personal leave pay hours shall count toward the calculation of overtime.

[amended: 10/15 & 21/2013]

§ 1809.3 Vacation Leave.

(A) Purpose. It is the policy of the Employer to grant to eligible Employees paid vacation leave which shall be earned and taken according to the provisions set forth below. The purpose of this policy is to:

- provide Employees an opportunity for rest and relaxation; and
- attract and retain Employees.

(B) Eligibility.

(1) Regular, full-time Employees are eligible for vacation leave pay at 100% of the schedule set forth in this policy.

(2) Vacation leave pay shall be paid only to Employees who were on paid status, either working or on paid leave of absence, the last workday before and the first workday after the vacation.

(C) Schedule. The vacation schedule is as follows:

Years of Continuous Employment	Vacation Hours Accrued Per Year	Accrual Rate Per Pay Period	End of Year Accrual Cap
1 – 2	80	3.08	120 hrs
3 – 4	96	3.69	144 hrs
5 – 6 – 7	104	4.00	156 hrs
8 – 9	112	4.31	168 hrs
10 - 11 – 12 – 13 – 14	120	4.62	180 hrs
15	160	6.15	240 hrs
16	168	6.46	252 hrs
17	176	6.77	264 hrs
18	184	7.08	276 hrs
19	192	7.38	288 hrs
20	200	7.69	300 hrs

(D) Accrual.

(1) Eligible Employees shall be credited with a prorated portion of the applicable vacation leave rate each for each pay period on paid status.

(2) Eligible Employees may accrue vacation leave to a maximum of one and one-half (1-½) times the applicable vacation leave. The Personnel Officer may grant accumulation beyond the stated limit where special circumstances make the limit impractical.

(3) Accrual begins on the date of the Employee’s most recent hire or other eligibility date.

(4) Accrual ceases on the date of loss of eligibility which includes an unpaid leave of absence or suspension.

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(5) For the purpose of accumulating additional vacation leave, an Employee using paid leave is considered to be working.

(6) Employees who have reached the maximum accrual for vacation leave shall have one hundred percent (100%) of their additional accruals at their regular rate placed in a special sick leave bank.

(E) Compensation. Eligible Employees shall be compensated in the following manner:

(1) Hourly Wage Employees. Eligible Employees shall receive vacation leave pay for the designated hours at their regular rate of pay. Eligible Employees cannot take a combination of vacation hours and other paid hours that would exceed eight (8) hours in one (1) working day.

(2) Salaried Employees. Eligible Employees shall receive the vacation leave without any effect on their regular salary.

(F) Application.

(1) Vacation leave may be used as earned, subject to approval by the department head in advance. Consideration shall be given to operational issues and staffing needs when reviewing eligible Employee requests. Subject to the following regulations:

(a) Requests to use paid vacation should be received at least forty-eight (48) hours in advance of the requested time off, preferably longer. This notice may be waived at the discretion of the department head.

(b) If a paid holiday falls during an eligible Employee's vacation, the Employee shall not be charged vacation time for the period of the holiday.

(c) An eligible Employee cannot take more vacation than has been earned.

(2) Eligible Employees shall note vacation leave hours on their timecard.

(G) Probation.

Eligible Employees in an initial probationary period shall accrue vacation leave at the appropriate rate. Vacation leave shall not be considered earned and available for use until the successful completion of their probationary period. Eligible Employees that have not completed their probationary period shall not be paid for accrued vacation leave upon termination.

(1) Eligible Employees in a transfer or promotional probationary period shall continue to accrue and use vacation leave in the same manner as before their transfer or promotion.

(H) Severance. Any Employee leaving the municipal service in good standing shall be paid, at their current hourly rate, for vacation leave accrued and unused through the last full pay period prior to termination. Vacation leave cannot be used to

extend the termination date of the Employee beyond the last day actually worked.

(l) Other. Vacation pay hours shall count toward the calculation of overtime.

[amended: August 14 & 15, 2017]

§ 1809.4 Sick and Safe Leave.

(A) Purpose. It is the policy of the Employer to grant to eligible Employees paid sick and safe leave which shall be earned and taken according to the provisions set forth below. The purpose of this policy is to provide time for Employees to attend to the following circumstances:

(1) An Employee's own:

- Mental or physical illness, injury or other health condition,
- Need for medical diagnosis, care or treatment, of a mental or physical illness,
- Injury or health condition,
- Need for preventative care,
- For the birth or adoption of a child,
- Closure of the employee's place of business due to weather or other public emergency,
- The employee's inability to work or telework because the employee is prohibited from working by the city due to health concerns related to the potential transmission of a communicable illness related to a public emergency, or seeking or awaiting the results of a diagnostic test for, or a medical diagnosis of, a communicable disease related to a public emergency and the employee has been exposed to a communicable disease or the city has requested a test or diagnosis.
- Absence due to domestic abuse, sexual assault, or stalking of the employee provided the absence is to:
 - Seek medical attention related to physical or psychological injury or disability caused by domestic abuse, sexual assault, or stalking,
 - Obtain services from a victim services organization,
 - Obtain psychological or other counseling,
 - Seek relocation or take steps to secure an existing home due to domestic abuse, sexual assault or stalking,
 - Seek legal advice or take legal action, including preparing for or participating in any civil or criminal legal proceeding related to or resulting from domestic abuse, sexual assault, or stalking.

(2) Care of a family member:

- With mental or physical illness, injury or other health condition Who needs medical diagnosis, care or treatment of a mental or physical illness, injury or other health condition Who needs preventative medical or health care Whose school or place of care has been closed due to weather or other public emergency When it has been determined by health authority or a health care professional that the presence of the family member of the employee in the community

would jeopardize the health of others because of the exposure of the family member of the employee to a communicable disease, whether or not the family member has actually contracted the communicable disease

- Absence due to domestic abuse, sexual assault or stalking of the employee's family member provided the absence is to:
 - Seek medical attention related to physical or psychological injury or disability caused by domestic abuse, sexual assault, or stalking,
 - Obtain services from a victim services organization,
 - Obtain psychological or other counseling,
 - Seek relocation or take steps to secure an existing home due to domestic abuse, sexual assault or stalking,
 - Seek legal advice or take legal action, including preparing for or participating in any civil or criminal legal proceeding related to or resulting from domestic abuse, sexual assault, or stalking.

(B) For Earned Sick and Safe Leave purposes, family member includes an employee's:

- Spouse or registered domestic partner,
- Child, foster child, adult child, legal ward, child for whom the employee is legal guardian, or child to whom the employee stands or stood in loco parentis,
- Sibling, step sibling or foster sibling,
- Biological, adoptive or foster parent, stepparent or a person who stood in loco parentis when the employee was a minor child,
- Grandchild, foster grandchild or step grandchild,
- Grandparent or step grandparent,
- A child of a sibling of the employee,
- A sibling of the parent of the employee or,
- A child-in-law or sibling-in-law,
- Any of the above family members of a spouse or registered domestic partner,
- Any other individual related by blood or whose close association with the employee is the equivalent of a family relationship,
- Up to one individual annually designated by the employee.

(C) Eligibility.

(1) Regular, full-time Employees are eligible for sick and safe leave pay at 100% of the rate set forth in this policy.

(2) Sick leave pay shall be paid only to Employees who were on paid status, either working or on paid leave of absence, the last workday before and the first workday after the sick leave.

(D) Accrual.

(1) Eligible Employees shall be credited with a prorated portion of ninety-six (96) hours per year for each pay period on paid status.

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(2) Eligible Employees may accrue sick leave to a maximum of eight hundred (800) hours.

(3) Accrual begins on the date of the Employee's most recent hire or other eligibility date.

(4) Accrual ceases on the date of loss of eligibility which includes an unpaid leave of absence or suspension.

(5) For the purpose of accumulating additional sick leave, an Employee using paid leave is considered to be working.

(6) Employees who have reached the maximum accrual for sick leave and safe leave shall have one hundred percent (100%) of their additional accruals at their regular rate placed in a special sick leave bank.

(E) Compensation. Eligible Employees shall be compensated in the following manner:

(1) Hourly wage Employees. Eligible Employees shall receive sick and safe leave pay for the designated hours at their regular rate of pay.

(2) Salaried Employees. Eligible Employees shall receive sick and safe leave without any effect on their regular salary.

(F) Application.

(1) To apply for sick and safe leave with pay, Employees shall:

(a) report the reason for their absence within one (1) hour of the Employees shift or as soon as practical to their department head.

(b) keep their department head informed as to the status of their condition.

(2) The department head is responsible for authorizing sick and safe leave.

(3) The department head may require a physician's statement indicating the Employee's fitness to return to work.

(4) When an employee uses sick and safe leave for more than three consecutive days, or for frequent absences or absences that follow a pattern (such as the same day of the week, or after a holiday weekend, etc.), the department head may require appropriate supporting documentation (such as medical documentation supporting medical leave, court records or related documentation to support safety leave).

However, if the employee or employee's family member did not receive services from a health care professional, or if documentation cannot be obtained from a health care professional in a reasonable time or without added expense, then reasonable documentation may include a written statement from the employee indicating that the

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employee is using, or used, sick and safe leave for a qualifying purpose.

The city will not require an employee to disclose details related to domestic abuse, sexual assault, or stalking or the details of the employee's or the employee's family member's medical condition. In accordance with state law, the city will not require an employee using Earned Sick and Safe leave to find a replacement worker to cover the hours the employee will be absent.

(5) The Employer has the right to require Employees to be evaluated by a physician selected by the Employer to determine the validity of a workers' compensation claim, or to obtain information related to restrictions or an Employee's ability to work.

(6) Sick and safe leave may be approved only for days when an Employee would otherwise have been scheduled at the Employee's employment. It may be used, with the approval of the department head.

(7) Eligible Employees shall note sick and safe leave taken on their timecard.

(G) Probation.

(1) Eligible Employees in their initial probationary period shall accrue sick and safe leave at the rate indicated and may use sick and safe leave under the terms described in this section.

(2) Eligible Employees in a transfer or promotional probationary period shall continue to accrue and use sick and safe leave in the same manner as before their transfer or promotion.

(H) Restoration of Vacation Leave. In the event of an incapacitating illness or injury during vacation leave, the Employee's Department Head may authorize the use of sick and safe and safe leave and the equivalent restoration of any vacation leave otherwise charged. Such requests shall be in writing, and a medical certificate may be requested.

(I) Retaliation Prohibited. The city shall not discharge, discipline, penalize, interfere with, or otherwise retaliate or discriminate against an employee for asserting Earned Sick and Safe Leave rights, requesting an Earned Sick and Safe Leave absence, or pursuing remedies. Further, use of Earned Sick and Safe Leave will not be factored into any attendance point system the city may use. Additionally, it is unlawful to report or threaten to report a person or a family member's immigration status for exercising a right under Earned Sick and Safe Leave.

(J) Benefits and Return to Work Protections. During an employee's use of Earned Sick and Safe Leave, an employee will continue to receive the city's employer insurance contribution as if they were working, and the employee will be responsible for any share of their insurance premiums.

An employee returning from time off using accrued Earned Sick and Safe Leave is entitled to return to their city employment at the same rate of pay received when their leave began, plus any automatic pay adjustments that may have occurred

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during the employee's time off. Seniority during Earned Sick and Safe Leave absences will continue to accrue as if the employee has been continually employed.

When there is a separation from employment with the city and the employee is rehired again within 180 days of separation, previously accrued Earned Sick and Safe Leave that had not been used will be reinstated. An employee is entitled to use and accrue Earned Sick and Safe Leave at the commencement of reemployment.

(K) Other.

(1) Sick and safe leave pay hours shall count toward the calculation of overtime.

(2) During an unpaid leave of absence, an Employee shall not claim sick and safe leave.

(3) An eligible Employee cannot take more sick and safe leave than has been earned.

(4) Sick and safe leave must be taken in increments of one-quarter (¼) hour.

(5) After sick and safe leave has been exhausted the eligible Employee shall use vacation leave before applying for an unpaid medical leave of absence.

(6) Using or claiming sick and safe leave for a purpose not authorized may be cause for disciplinary action.

⁸ M.S. 181.9413 (applies to children only)

⁹ M.S. 181.9413 (applies to children only)

(7) Sick and safe leave cannot be used to extend the termination date of the Employee beyond the last day actually worked.

(l) Severance. Upon separation Employees shall be entitled to pay for unused sick and safe leave according to the provisions set forth below.

(1) Any Employee voluntarily terminating municipal service in good standing and who has given a sixty (60) day notice of termination shall receive payment for unused sick and safe leave hours at their current hourly rate according to the following schedule:

Years of Continuous Employment	Severance Amount
After 10 years of service	10% of sick leave balance
After 15 years of service	15% of sick leave balance
After 20 years of service	20% of sick leave balance
After 25 years of service	25% of sick leave balance

The above schedule shall not be prorated or modified under any circumstances. Years of service means years eligible to earn sick leave at 100% rate.

Employees who are involuntarily terminated shall not be eligible for this severance.

(2) Employees who are eligible for severance pay and have been laid off must choose either:

- (a) to keep their recall rights, and not be paid for severance pay at the time of layoff. If the Employee gives up his or her recall rights or the recall rights expire, the severance is paid to the Employee based on the amount he or she would have received on the effective date of layoff, or
- (b) to receive severance pay at time of layoff, and give up his or her recall rights.

(J) Special Sick Leave

(1) Purpose. It is the policy of the Employer to enable eligible Employees to bank excess sick leave and vacation leave for use in case of catastrophic need. The purpose of this policy is, under extraordinary conditions, to:

- provide time for Employees to tend to an illness of themselves or other family member;
- provide time for Employees to meet with healthcare providers; and
- attract and retain Employees.

(2) For purposes of this section, the term “other family member” is defined in the same manner as Immediate family in section 1809.5 (C) Immediate family is defined as the Employee’s spouse or registered domestic partner, children, grandchildren, parents of either the Employee or his/her spouse, siblings of either the Employee or his/her spouse, grandparents, or legal guardians.

(3) Eligibility. Regular, full-time Employees who are eligible for sick and safe leave and vacation leave.

(4) Accrual. Employees who have reached the maximum accrual for sick leave and/or vacation leave shall have one hundred percent (100%) of their additional accruals at their regular rate placed in a special sick leave bank.

Eligible Employees may accrue special sick leave to a maximum of eight hundred (800) hours.

(5) Compensation. Except as noted in this section eligible Employees shall be compensated in the same manner as for sick and safe leave.

(6) Application. Except as noted in this section application for special sick leave shall be in the same manner as for sick and safe leave.

Special sick leave is only available for use after all sick and safe leave, vacation leave, personal leave, compensatory time, and other paid leaves have been exhausted.

Use of special sick leave will run concurrent with FMLA leave.

(7) Severance. Upon separation, Employees shall not be entitled to pay for unused special sick leave.

(8) Other.

- (a) For the purpose of accumulating additional sick and safe leave, personal leave, and vacation leave, an Employee using special sick leave is not considered to be working; therefore, no additional leave will be earned during special sick leave.
- (b) Special sick leave pay hours shall not count toward the calculation of overtime.
- (c) During an unpaid leave of absence, an Employee shall not claim special sick leave.
- (d) An Employee cannot take more special sick leave than has been earned.
- (e) Special sick leave must be taken in increments of one-quarter ($\frac{1}{4}$) hour.

Using or claiming special sick leave for a purpose not authorized may be cause for disciplinary action.

[amended: August 14 & 15, 2017]

§ 1809.5 Bereavement Leave.

(A) Purpose. It is the policy of the Employer to grant paid leave of absence for eligible Employees to attend to matters surrounding the death of an immediate family member; and

- attract and retain Employees.

(B) Eligibility. Regular full-time and regular part-time Employees are eligible for bereavement leave.

(C) Description. Eligible Employees may receive a maximum of five (5) days paid leave in the event the Employee suffers a death in the Employee's immediate family. Immediate family is defined in this instance as the Employee's spouse or registered domestic partner, children, grandchildren, parents of either the Employee or his/her spouse, siblings of either the Employee or his/her spouse, grandparents, or legal guardians.

(D) Compensation.

(1) Eligible Employees shall be compensated in the following manner:

- (a) Hourly wage Employees. Eligible Employees shall receive bereavement leave pay for the designated hours at their regular rate of pay.
- (b) Salaried Employees. Eligible Employees shall receive the bereavement leave without any effect on their regular salary.

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(2) Bereavement leave shall be deducted from the eligible Employee's accrued sick leave.

(3) Bereavement leave shall not be used for regularly scheduled days off.

(E) Application.

(1) A written letter to the department head requesting the bereavement leave and stating the reasons for and the length of the leave (including beginning and ending dates) should be submitted at the earliest possible date. Additional information may be necessary before the request is considered.

(2) Verbal requests may be granted in extraordinary circumstances by the department head if notified no later than the start of the Employee's scheduled shift.

(3) The actual amount of time off shall be determined by the department head depending on individual circumstances (such as the closeness of the relative, arrangements to be made, distance to the funeral, etc.)

(F) Probation. Paid bereavement leave is not available to eligible Employees during their initial probationary period.

(G) Other.

(1) Paid bereavement leave hours shall count toward the calculation of overtime.

(2) Additional bereavement leave beyond the period granted by the department head may be taken by using accrued vacation or personal day leave; or without pay. The eligible Employee shall make a request to the department head. The department head may approve the request and grant time off without pay.

[Amended 01/01/2024 MN Stat. § 181.9445-181.9448]