



2024 PRELIMINARY BUDGET

**CITY OF MOUND
2415 WILSHIRE BOULEVARD
MOUND, MINNESOTA 55364
YEAR 2024**



LEGISLATIVE BODY

Mayor

Jason R. Holt

Council Members

Sherrie Pugh
Paula Larson
Kathy McEnaney
Kevin Castellano

ADMINISTRATIVE STAFF

City Manager/Public Works Director

Eric Hoversten

City Attorney

Scott Landsman

Deputy City Manager

Maggie Reisdorf

Finance Director

Noah Iverson

City Clerk

Kevin Kelly

Orono Police Chief

Correy Farniok

Community Development/City Planner

Sarah Smith

Public Works Superintendent

Ryan Prich

Fire Chief/Emergency Management

Gregory Pederson

Liquor Store Manager

Ronald Gust, Jr

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YEAR 2024**

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August 24, 2023

Mayor Holt
Council Members
City of Mound
2415 Wilshire Boulevard
Mound, MN 55364

Dear Mayor and Council Members,

Please find the attached 2024 proposed *preliminary* budget for your review and consideration.

Because the City Council has embarked on the Strategic Planning/Financial Management Plan process facilitated by Ehlers, it is suggested that you set the preliminary tax levy at an amount that gives you options to add services or increase capital reserve funding based on those discussions. The 2024 preliminary levy will be discussed at the September 12, 2023 regular meeting in order to give the option to continue the discussion at the September 26th meeting prior to certifying to Hennepin County by the September 30 deadline. The Truth in Taxation/final budget and levy approval will occur at the December 12th regular meeting. The final levy amount must be the same or lower than the preliminary levy.

The operating budget provided in the packet represents the ‘baseline’ budget, including the necessary changes for inflation and the addition of a Public Works Director and fleet mechanic. A summary of the year over year changes has been included to support the need for a minimum 12% levy increase.

Three scenarios have been presented at the request of the City Council Budget and Finance Committee: Scenario 1: 12% (considered baseline minimum increase), Scenario 2: 15% adding an additional \$200K, and Scenario 3: 18% total levy increase, adding an additional \$415K. Utility revenue increases have not been included in this packet as the strategic planning process will determine how the rates will be managed going forward based upon the priorities that are established.

BUDGET HIGHLIGHTS

Expenses

Our charge as city officials is to provide for the health, safety and welfare of the citizens. That generally means providing for the basic needs. Other services beyond that scope can be thought of as enhancements to quality of life that as a matter of policy, should be designated by the City Council.

The city had been benefitting from low inflation, including fuel prices and wages, for over a decade and that relief has ended. Negotiations with the Public Works Union (Teamsters Local 320) have begun for the 2024 – 2026 contract; and we anticipate a wage adjustment in this year's settlement. The City has reduced full-time employees by over 25% since 2008 which has resulted in the current, minimum-essential levels of services. Evolving expression of emerging priorities indicate a desire for additional lines and levels of service that will drive the need to restore staffing capacity. When and how to add additional capacity/services will be part of the strategic planning discussions.

Once again, a summary of year over year changes to General Fund expenditures follows this memo. Special revenue and enterprise fund budgets reflect baseline changes, including the addition of the Public Works director and mechanic. A separate memo presently under draft will explain the justification for bringing the mechanic position back in-house.

Revenues

Schedules have been included to show changes in the levy and tax rate over the years.

A 12% increase is the proposed for the *General Fund Revenue* levy. While the City's Local Government State Aid (LGA) will decrease another \$144K, the State has approved *one-time* public safety money of \$412K. **Had the State not approved this grant, the baseline total levy increase would have needed to be 19%.** Therefore, the Council should give careful consideration to the 2024 levy increase in order to avoid the need for a steep increase in 2025. The dramatic drops in LGA funding resulted from Mound's larger increase in tax capacity compared to the state wide average and these funds are unlikely to return.

The difference between the three levy scenarios presented are shown in the increased capital reserve funding. Mill and overlay street improvement projects are scheduled to begin in 2025 and the capital reserves will pave the way to reducing bonding needs and special assessments. The final amount of capital reserve funding for 2024 will depend on any adjustments to service levels in the General Fund that comes out of the strategic planning process.

The Council approved keeping the electric and gas franchise fees in place through December 31, 2025, at the same rate of \$2.75 per meter per month. It should be noted that Public Works and Fire support the gas and electric companies on a frequent basis during storm-cleanup, after lines have been severed in construction, in response to gas leaks, etc. The structure of these fees will also be a discussion item as part of the strategic planning process.

Enterprise Funds

Liquor Store Fund

The Liquor Fund began contributing to tax relief again in 2012, \$50K per year for 2012 – 2016, \$125K in 2017/18, \$175K for 2019/20, \$200K in 2021, \$250K in 2022, \$300K in 2023/24. The funds pass through the general fund to the seal coat fund which is an integral component of extending the life of our new streets. The plan is to seal coat the streets every 5 – 7 years. That, along with a one-time mill and overlay, should make the new streets last over 30 years. As the street resurfacing activities approach and proceed, the breadth of the sealcoat activities will taper and open different opportunities for commitment of these transfer funds. The underlying water and sewer infrastructure is expected to last 40 – 50 years although it should be noted not 100% of pipes were replaced during the road projects, so repairs and lining projects will continue.

In 2022, wages were increased for our part-time liquor store clerk, volunteer fire-fighter, and seasonal public works maintenance worker positions in order to keep them competitive. In

Minnesota, the city is considered a large employer with over \$500K in revenues. Minimum wage for large employers is \$10.59 per hour. Although our starting wages for the part-time and seasonal positions are above those amounts, we no longer enjoy the competitive advantage that we once had; and the base wage to simply motivate individuals to take a job and come to work has changed significantly across the employee-base.

The store staff focuses on quality, selection, customer service and convenience. The remodel was completed in February 2020 and revenues had large gains starting in March due to the COVID-19 pandemic and associated stay at home order. Even as the economy opens back up, sales and profitability trends remain favorable with the store being named the most profitable (based on net profit margin) in the metro area by Twin Cities Business Journal in 2021, up from #3 in 2020. This is a significant achievement as many metro municipal liquor stores have 2 – 3 stores and can take greater advantage of volume buying.

Water Fund

The Council voted to freeze water rates for 2018-22 to provide relief to utility customers and approved a 3% increase for 2023. The fund has a significant cash deficit which is currently being covered by the governmental funds. The City used the \$1M of American Rescue Plan funds for water main improvements and has until 2024 to spend the funds. The completed several phases of improvements to water main in Lynwood Blvd have/will consume these funds. The cash deficit grew to \$4.84M as of June 30, 2023. A survey of area community utility rate comparisons has been included and demonstrates Mound is no longer the highest overall. Other communities exposed to the need for capital renewal have caught up to this new cost of business rapidly.

The strategic planning process will need to determine what reasonable annual increases can be built into the long-term plan and what the possible scenarios for a water treatment facility are. The current Capital Improvement Plan (CIP) calls for an average of \$850K per year in water infrastructure investments over the next 5 years (not including a treatment plant) and 70% of the water revenues currently go to existing debt service. Operating expenses to run a water treatment facility will also need to be considered.

Sewer Fund

Lift Station Upgrades - The city has 30 sanitary sewer lift stations, 26 of which will have been replaced as of 2023. The plan is to replace one per year and try to limit the increase of sewer rates to 3%. The fund was operating with cash deficits, until the City Council approved \$4.2M in bonds in 2020 that reimbursed the City for sewer infrastructure improvements but will be repaid by the tax levy. To reiterate, the City is trying to balance property tax and utility rate increases with the need to continue infrastructure updates. In addition, manholes are being rehabilitated. This program addresses mandates from the Metropolitan Council for upgrading our infrastructure which is intended to reduce our fee to Met Council for wastewater treatment and to avoid any penalties for overflow. While the city works on lining *public* sewer pipes, it should be noted nearly 50% of the pipes are on private property which also contribute to Inflow & Infiltration, or I&I.

Metropolitan Council – the wastewater treatment fees are up slightly (2.31%) for 2024 after decreases in 2022 and 2023. This is a highly volatile line item for the sewer fund and staff will continue to work with the Met Council to evaluate its formula and meter inflow into Mound lines from both the Met Council and neighboring city lines. The city's extensive collaboration with Met Council on joint projects have streamlined the system, reducing I&I and the chance of backflow during large rain events.

Storm Sewer Fund

Storm sewer projects increased dramatically in conjunction with the street projects and outstanding needs remain as we have over 200 outfalls into Lake Minnetonka that we are required to upgrade and maintain to reduce the amount of phosphorus and sediments flowing into the lakes. Upgrades to the storm sewer system include mitigating storm water drainage problems such as washouts, standing water in the streets and water in yards and homes. In 2018, the Council approved a reduction to residential storm water fees in order to provide relief to utility customers. Reductions to street light and storm water utility fees resulted in a 14.5% reduction to the base quarterly residential utility bill. With the completion of the street projects in 2018, storm water management investments will diminish significantly until some of the bonds mature and the fund begins to recover. The cash deficit has increased to \$1.8M as of 6/30/23, and will continue to grow as revenues do not cover operating costs and debt service. The majority of new improvements are being charged to the Infrastructure Replacement Reserve Fund (401).

Recycling Fund

The City renewed its curbside recycling contract with Republic Services for a flat \$5.10 per household per month (PHPM) for 2022-2026 and a flat \$5.85 PHPM for 2027-2031 with no fuel escalators. The city collects \$5.25 per month from every household. The difference of which pays for administering the program, leaf drop off and the annual May "clean-up" day hosted with the City of Minnetrista. The Hennepin County recycling grant has been steadily decreasing, reflecting the County's shift to focus on organics recycling. The city implemented a trial organics recycling drop-off site in the Centennial Building parking lot, as required by Hennepin County. Residents must register and obtain a key which helps to protect against illegal dumping and rodents. About 90 households have signed up and we will continue to promote the program in the quarterly newsletter.

LEVY SUMMARY

Special Revenue Funds / HRA Levy

The HRA levy funds the municipally-owned portions of the Harbor/Transit District. An HRA budget in Fund 285 has been established for the Harbor/Transit District's routine care and long-term maintenance, which are costs that go beyond the debt service requirement for the transit center bonds.

The HRA levy amount is limited to 1.85% of the prior year taxable market value, which is \$411K for 2024, but Staff is recommending to keep it essentially flat at \$250,000.

Approximately 70% pays for the debt service on the parking deck and the other 30% is credited to the Harbor/Transit District.

Starting in 2019, accounting for the Lost Lake Slip revenues moved to Fund 285. These slips are technically not part of the Common Docks Program (Fund 281) although they are managed in conjunction with it. Separating the funds from the regular dock program better demonstrates how these revenues will be used to maintain the entire Harbor District, including but not limited to, the Lost Lake Slips, Greenway, pier, new park, ultimate redredge, annual weed treatments, etc. These amenities will require the City to build substantial reserves and isolating these reserves in Fund 285 will prevent confusion as to their purpose and provide better clarity as to whether the regular dock program is breaking even/supported by the current fee structure.

Tax Levy Recap

Another consideration is the City Property Tax Rate (Net Levy/Tax Capacity = Tax Rate). Tax capacity increased in 2015, the first time since 2009, and the overall tax rate is decreasing steadily from a high of 57% in 2014. Tax capacity for 2024 increased \$2.2M or 10% over prior year after increasing 31% in 2023. The increases result in a significant drop in the tax rate from 2022 as shown in the table below.

Summary	2022 Budget	2023 Budget	2024 Scenario 1 Baseline	2024 Scenario 2	2024 Scenario 3
Change to Total Levy %	5.0%	5.0%	12.0%	15.0%	18.0%
Projected City Tax Rate	40.2%	32.4%	33.3%	34.2%	35.8%
Increase in Tax Levy \$\$ from Prior Yr	\$ 314,378	\$ 330,171	\$ 830,956	\$ 1,030,956	\$ 1,390,956
Baseline+			NA	\$ 200,000	\$ 415,000
Capital Reserve Funding/New Services	\$ 880,000	\$ 703,000	\$ 1,183,928	\$ 1,383,928	\$ 1,598,928
Special Levies (Bonds & Fire Relief)	\$ 1,715,706	\$ 1,418,928	\$ 1,191,313	\$ 1,191,313	\$ 1,191,313
Local Government Aid	\$ 313,146	\$ 168,842	\$ 74,762	\$ 74,762	\$ 74,762

Fund Balance is important to maintain in order to provide cash flow between the bi-annual tax receipts. Unassigned fund balance is a key factor in the city's bond rating and a reflection of its fiscal strength. The City of Mound has an informal target of 20% unassigned fund balance as a percentage of expenditures, which we have been able to maintain at or better, with the exception of 2011 when the classifications changed due to the implementation of GASB 54. The Office of the State Auditor recommends a *total* fund balance of 35% - 50%, a range we have also been able to consistently maintain. Standard and Poor's renewed the AA Stable bond rating for the 2020 bond issue.

In closing, we recognize the budget and the resultant levy is the prerogative of the City Council. If you have questions, please feel free to call or email us in advance.

Thank you for your kind consideration.

Respectfully,

Eric Hoversten

Eric Hoversten
City Manager/Public Works Director

Margaret Reisdorf

Margaret Reisdorf
Deputy City Manager

City of Mound		%
2024 General Fund Budget - Baseline - no new services		CHG
		PR YR
2023 Total General Fund Expenditures	\$ 6,399,501.00	
2024 Total General Fund Expenditures	\$ 7,143,579.00	
Increase	\$ 744,078.00	12%

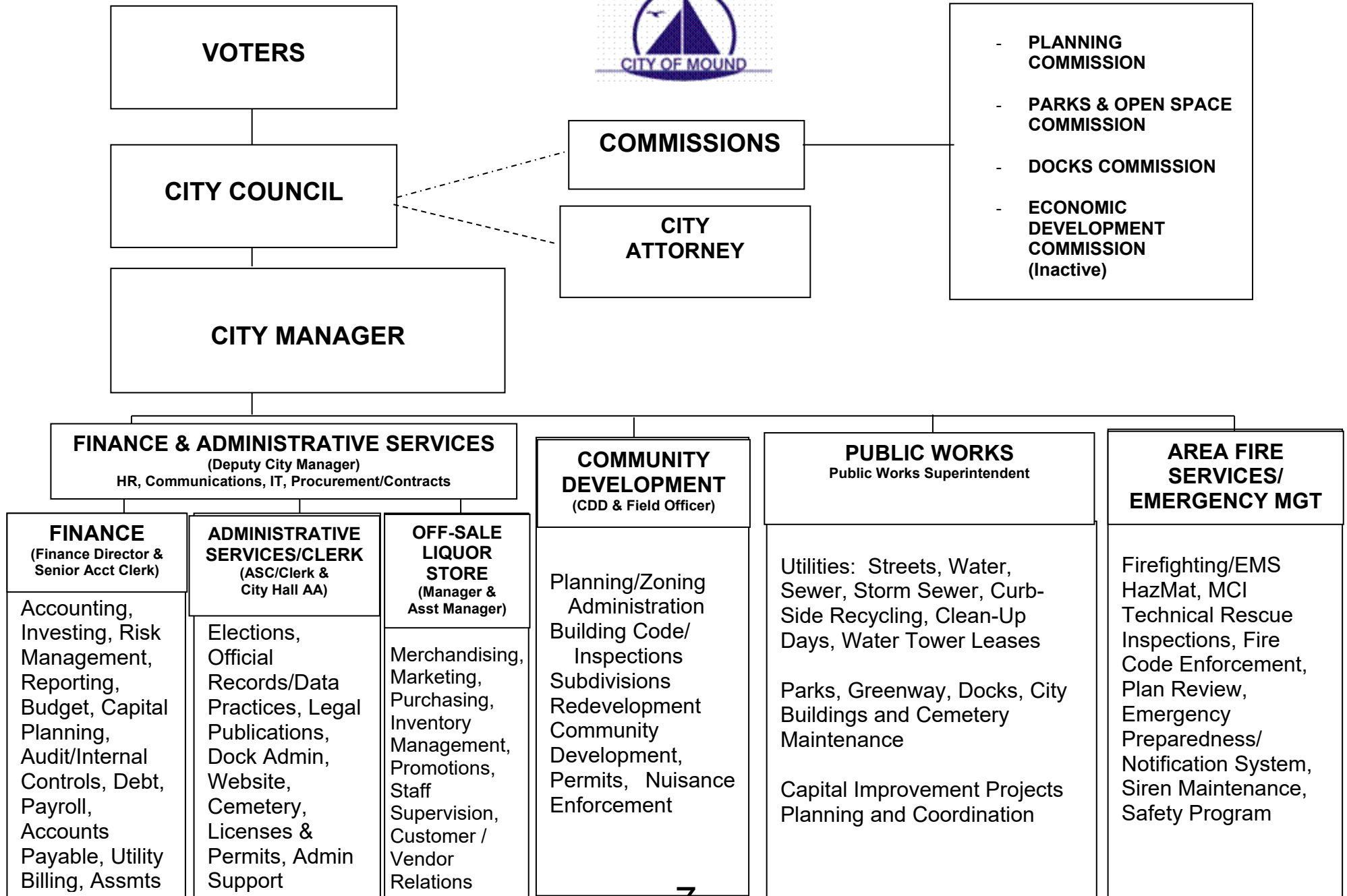
PAYROLL - GENERAL FUND ONLY

2023 Grand Total	\$ 1,764,580.00	
2024 Grand Total	\$ 2,108,062.00	
Increase	\$ 343,482.00	19%
Projected wage increase	\$ 118,513.00	
Hoversten Severance	\$ 42,291.00	
Adm Svc Dir .75 to FT Dep CM + ins	\$ 38,104.00	
Add Public Works Director FT (Streets/Parks)	\$ 79,636.00	
Add Mechanic Lead Wkr (Streets/Parks)	\$ 51,910.00	
Subtotal Itemized Payroll Related Changes	\$ 330,454.00	
Difference (= Steps, increases to insurance contrib)	\$ 13,028.00	

OTHER EXPENSES - GENERAL FUND ONLY

Change = Total Change less Payroll Related	\$ 400,596.00	9%
General Liability & Workers Comp Premiums	\$ 15,746.00	
Elections - 2024 Pres. Primary, Primary, General	\$ 26,900.00	
Police Contract Increase (Capped at 5%)	\$ 102,000.00	
Streets Exp (excl. PR and liab)	\$ 70,550.00	
Parks Exp (excl. PR and liab) - DNR Tree Grant??	\$ 98,850.00	
Mound Contrib to Area Fire Services - One Time Public Safety offset	\$ 101,101.00	
Contingency	\$ 22,000.00	
Subtotal Itemized Non-Payroll Related Changes	\$ 437,147.00	
Difference Non-Payroll (= Net +/- misc line items)	\$ (36,551.00)	

CITY OF MOUND – ORGANIZATIONAL CHART - 2021



City of Mound General Fund / Levy Key Statistics

<u>Year</u>	Actual Total Fund Balance as % of Exp	Surplus, Break-even or (Spend Down)	General Fund Levy % Chg	General Fund Rev % Chg	General Fund Exp % Chg	Total Levy % Chg	Change in Tax Capacity %	Tax Rate %
2000	36.30%	(\$303,650)	6.28%	7.51%	18.00%	5.71%	7.02%	18.65%
2001	45.54%	\$326,381	4.77%	9.71%	-0.64%	4.58%	11.52%	17.69%
2002	55.16%	\$336,356	15.64%	10.49%	-0.30%	15.93%	-20.18%	35.48%
2003	57.31%	(\$109,833)	5.38%	11.99%	14.01%	17.51%	9.48%	35.17%
2004	45.33%	(\$387,692)	6.50%	4.40%	26.07%	18.05%	13.84%	37.45%
2005	41.11%	(\$157,209)	7.50%	5.13%	2.93%	11.77%	13.79%	37.32%
2006	47.01%	\$297,906	15.05%	11.51%	1.19%	13.57%	13.88%	37.26%
2007	49.00%	\$153,746	12.73%	4.08%	7.59%	11.09%	13.52%	36.41%
2008	42.00%	(\$247,140)	1.75%	-0.78%	4.11%	5.19%	9.85%	34.82%
2009	43.00%	\$27,079	3.90%	2.60%	-1.28%	4.98%	5.96%	34.58%
AVG (2000-09)	46.18%	\$ (6,406)	7.95%	6.66%	7.17%	10.84%	7.87%	32.48%
2010	43.11%	\$177,454	0.00%	-2.23%	-1.84%	2.48%	-4.43%	37.29%
2011	48.66%	\$146,641	0.00%	-1.55%	1.64%	1.99%	-11.25%	42.43%
2012	44.16%	(\$203,153)	-6.75%	-0.30%	1.63%	-2.24%	-13.50%	47.53%
2013	49.00%	\$136,950	2.00%	-3.49%	-2.28%	4.31%	-10.44%	54.71%
2014	53.00%	\$233,263	-4.23%	4.16%	-0.30%	-1.18%	-3.20%	57.00%
2015	58.00%	\$316,309	3.00%	2.67%	2.40%	1.75%	10.00%	51.68%
2016	67.00%	\$374,828	3.00%	3.90%	1.64%	1.89%	2.10%	50.78%
2017	52.00%	\$215,913	-3.00%	-0.20%	6.80%	-1.00%	9.86%	47.48%
2018	64.00%	(\$170,897)	2.50%	2.60%	4.80%	2.00%	3.72%	47.45%
2019	62.00%	(\$89,608)	2.50%	1.60%	2.20%	2.00%	9.95%	43.53%
2020	62.00%	\$84,835	3.50%	2.50%	4.10%	3.00%	6.42%	42.08%
2021	61.00%	(\$3,625)	8.00%	0.00%	1.70%	5.00%	11.04%	39.84%
2022 BUD	54.00%	(\$165,842)	8.00%	4.00%	7.00%	5.00%	4.53%	40.18%
2023 BUD	47.00%	(\$130,241)	20.00%	9.90%	9.10%	5.00%	30.00%	31.25%
2024 PROP	45.00%	\$16,286	12.00%	13.82%	11.16%	12.00%	10.41%	33.30%
AVG (10-24)	54.00%	\$ 62,608	3.37%	2.49%	3.32%	2.80%	3.68%	44.43%

CITY OF MOUND
CAPITAL EXPENDITURES
2024 BUDGET

NOTE: Items <\$10,000 are expensed but some over \$5,000 are listed for transparency

DEPARTMENT	ITEM DESCRIPTION	2024 REQUESTED AMOUNT	2024 PROPOSED AMOUNT
Parks (45200-220)	Bobcat Attachments (3) - net of estimated trade in value of \$1,000	\$ 22,000	\$ 22,000
Water (601-500)	Half-Ton Pick-Up	45,000	45,000
Streets (403-500)	Ford F-550 with plow package - net of estimated trade in value of \$40,000	65,000	65,000
Fire (222-500)	Fire Station and Apparatus Bay Vehicle Exhaust Monitoring System	18,008	18,008
Fire (222-500)	2024 Chevy Tahoe: Chief Officer and Duty Response Vehicle	64,200	64,200
Fire (222-219)	Globe Athletix PPE Turn-Out Gear Firefighter Coat and Pant - 16 Sets	79,296	79,296
Emergency MGMT (42115-321)	Motorola APX6000 Portable Radio	6,600	-
Emergency MGMT (42115-220)	Safety and Security Fencing City Hall & Fire Station (split costs with Fire Fund)	7,000	-
Emergency MGMT (42115-220)	Portable Work Stations (4) for use in Emergency Operations Center	6,200	-
	Total Capital Expenditures	<u>\$ 313,304</u>	<u>\$ 293,504</u>

NOTES:

1. Items <\$10,000 are expensed but some over \$5,000 are listed for transparency
2. Public Works Capital Projects are approved on a project by project basis.

CITY OF MOUND								
GENERAL FUND REVENUES								
		2020	2021	2022	2022	2023	2024	%
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
Taxes								
101-48000-31010	Current Ad Valorem Taxes	2,936,232	3,202,775	3,408,283	3,503,692	4,091,639	4,582,636	
101-48000-31020	Delinquent Ad Valorem Taxes	46,446	(19,119)	50,000	48,689	50,000	50,000	
101-48000-31040	Fiscal Disparities	456,768	467,858	450,000	462,204	450,000	450,000	
101-48000-35200	31900)	3,135	-	-	126	-	-	
101-48000-31910	Penalties and Interest AdValTx	15,478	7,597	10,000	13,747	10,000	10,000	
	Total	3,458,059	3,659,111	3,918,283	4,028,458	4,601,639	5,092,636	10.7%
	Percentage of Levy Captured	85.46%	86.31%	85.00%	87.38%	85.00%	85.00%	
Business Licenses & Permits								
101-42000-32010	Liquor Licenses	12,111	16,551	17,450	21,350	17,450	23,500	
101-42000-32020	Temp Liquor License	150	100	500	250	200	200	
101-42000-32030	Garbage Licenses	2,500	2,500	2,000	2,500	2,000	2,500	
101-42000-32172	Public Gathering Permit	1,000	2,500	2,300	2,050	2,500	2,000	
101-42000-32175	Fireworks Licenses	100	-	-	-	-	-	
101-42000-32180	Other Licenses/Permits	3,400	2,800	4,000	4,900	2,500	4,000	
101-42000-32190	(Transient)	5,850	475	1,000	1,375	1,000	1,000	
	Total	25,111	24,926	27,250	32,425	25,650	33,200	29.4%
Non-Business Licenses & Permits								
101-42000-32210	Building Permits	142,321	183,099	175,000	177,749	175,000	175,000	
101-42000-32211	Utility Line Construction	-	-	-	5,300	-	3,000	
101-42000-32215	Fire Permits	-	50	-	2,510	-	-	
101-42000-32220	Electrical Permit Fee	3,288	3,633	5,000	5,817	5,000	5,000	
101-42000-32230	Plumbing Connection Permits	6,456	8,147	8,000	15,381	8,000	8,000	
101-42000-32235	Heating Permits	23,899	28,927	20,000	26,778	20,000	20,000	
101-42000-32236	Public Land Permits	400	-	-	700	-	-	
101-42000-32270	Grading/Excavating	1,161	988	200	208	200	200	
32290/15	Msc. P&I Fees	25	50	-	-	-	-	
	Total	177,550	224,894	208,200	234,443	208,200	211,200	1.4%
Intergovernmental								
101-41000-33160	CARES Election Grant	7,867	-	-	-	-	-	
TBD	Public Safety Grant ('24 only)	-	-	-	-	-	411,697	
101-41000-33422	Other State Aid Grants	406,616	313,146	313,146	313,146	168,842	74,762	
101-42000-33100	Federal Grants and Aids	204,205	-	-	-	-	-	
101-43000-33418	Muni State Aid St Maintenance	30,000	30,000	30,000	30,000	30,000	30,000	
101-45000-33160	Grants from other Govt. Units	-	1,209	-	13,438	-	15,000	
	Total	648,688	344,355	343,146	356,584	198,842	531,459	167.3%
Charges for Services								
101-41000-34101	Revenue	42,918	43,600	40,000	44,146	40,000	45,000	
101-41000-34105	Sale of Maps and Publications	2	18	-	-	-	-	
101-41000-34107	Zoning Letters	75	25	-	50	-	-	
101-42000-34104	Plan Check Fee	71,297	93,461	70,000	96,397	70,000	70,000	
101-42000-34114	Planning Commission Approval	9,280	9,225	5,000	7,795	5,000	5,000	
34215/16	Dog	1,500	500	1,000	1,000	1,000	1,000	
101-42000-34220	Filing Fees	18	-	-	16	-	-	
101-42000-34230	Notary Charges	86	385	-	-	-	-	
101-42000-34310	Container on Right of Way	150	200	-	-	-	-	
101-45000-34110	Depot Rental	(425)	7,525	5,000	8,790	5,000	7,000	
101-45000-34940	Cemetery Lot Sale	6,980	2,265	-	2,145	-	-	

CITY OF MOUND								
GENERAL FUND REVENUES								
		2020	2021	2022	2022	2023	2024	%
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
101-48100-37290	Street Lighting Fee	39,119	39,045	40,000	39,359	40,000	40,000	
101-48100-37295	Street Lighting Penalty	404	518	-	507	-	-	
101-48100-38051	Cable TV Franchise Fee	92,318	85,135	95,000	83,395	75,000	75,000	
101-48100-38053	Cable TV Peg Access Fee	19,982	17,270	20,000	14,282	15,000	15,000	
101-48100-38060	Center Point Franchise Fee	129,957	129,047	128,000	129,714	128,000	128,000	
101-48100-38070	Xcel Energy Franchise Fee	154,847	155,334	154,000	154,532	154,000	154,000	
101-49300-34108	Admin Charges to Other Funds	142,475	146,750	146,750	146,840	154,088	178,370	
	Total	710,983	730,303	704,750	728,968	687,088	718,370	4.6%
Fines & Forfeitures								
101-42000-35100	Court Fines	18,161	24,780	25,000	32,721	25,000	25,000	
101-42000-35150	Administrative Fines	1,643	3,493	3,000	2,579	3,000	3,000	
	Total	19,804	28,273	28,000	35,300	28,000	28,000	0.0%
Other Revenue								
101-41000-36100	Special Assessments	17,635	11,150	15,000	14,996	12,000	12,000	
101-41000-36200	Miscellaneous Revenues	210	315	-	8,610	-	-	
101-41000-36230	Contributions and Donations	19	10	-	1	-	-	
101-41000-36240	Refunds and Reimbursements	23,539	41,488	15,000	26,712	15,000	20,000	
101-41000-36205	Check Processing Fees	240	365	-	1,550	-	-	
101-42000-36200	Miscellaneous Revenues		90	-	-	-	-	
101-42000-36240	Refunds and Reimbursements		1,898	-	-	-	-	
101-43000-36200	Miscellaneous Revenues	303	1,224	-	522	-	-	
101-43000-36240	Refunds and Reimbursements	17,952	5,803	15,000	1,344	10,000	3,000	
101-45000-34750	Park Dedication Fees	4,655	-	-	-	-	-	
101-45000-36200	Miscellaneous Revenues		161	-	-	-	-	
101-45000-36230	Contributions and Donations	-	5,700	-	2,600	-	-	
101-45000-36240	Refunds and Reimbursements	(80)	4,500	-	-	-	-	
101-48100-38055	Antenna Leases	152,542	157,611	145,000	164,207	150,000	150,000	
101-48400-36210	Interest Earnings	24,718	9,627	20,000	95,808	20,000	20,000	
101-49300-39210	Duplicating Service Charge	2,608	10,556	8,000	12,007	8,000	10,000	
101-49300-39203	Transfer from Other Fund	175,000	200,000	250,000	250,000	300,000	300,000	
	Total	419,341	450,498	468,000	578,357	515,000	515,000	0.0%
TOTAL REVENUE		5,459,536	5,462,360	5,697,629	5,994,535	6,264,419	7,129,865	13.82%

City of Mound								
General Fund Summary of Revenue and Expenditures								
Classification	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Proposed	% Change
Revenues								
Taxes	3,458,059	3,626,958	3,659,111	3,918,283	4,028,458	4,601,639	5,092,636	10.67%
Business Licenses & Permits	25,111	27,250	24,926	27,250	32,425	25,650	33,200	29.43%
Non-Business Licenses & Permits	177,550	208,200	224,894	208,200	234,443	208,200	211,200	1.44%
Intergovernmental	648,688	349,206	344,355	343,146	356,584	198,842	531,459	167.28%
Charges for Services	710,983	704,750	730,303	704,750	728,968	687,088	718,370	4.55%
Fines & Forfeitures	19,804	28,000	28,273	28,000	35,300	28,000	28,000	0.00%
Other	419,341	418,000	450,498	468,000	578,357	515,000	515,000	0.00%
TOTAL REVENUES	5,459,536	5,362,364	5,462,360	5,697,629	5,994,535	6,264,419	7,129,865	13.82%
Expenditures								
City Council	76,220	83,589	85,944	83,826	87,653	99,321	83,474	-15.96%
Promotions	66,497	61,500	60,000	1,500	-	-	42,960	
City Manager	171,624	190,720	182,451	193,520	192,637	208,641	259,860	24.55%
Elections	19,207	3,100	3,130	15,700	23,070	3,100	30,000	867.74%
Finance & Administrative Services	446,497	489,332	452,046	461,488	441,048	466,287	537,047	15.18%
Assessor	122,968	128,000	128,042	132,000	132,000	137,000	142,000	3.65%
Legal	78,186	90,206	88,013	90,212	127,211	150,400	124,456	-17.25%
Centennial Building	34,664	54,023	35,246	53,950	65,200	53,200	55,484	4.29%
Information Technology	58,902	41,500	39,001	41,500	40,604	47,500	47,000	-1.05%
City Hall (2415 Wilshire)	61,873	54,914	54,294	54,731	68,445	59,200	65,380	10.44%
Police	1,828,443	1,883,978	1,846,932	1,949,782	1,939,753	2,043,529	2,146,529	5.04%
Emergency Preparedness	42,123	46,657	43,628	48,289	46,455	49,720	53,409	7.42%
Planning & Inspections	432,630	500,319	521,505	503,232	511,430	511,275	537,102	5.05%
Streets	781,089	829,612	723,359	868,567	896,991	965,478	1,149,505	19.06%
Parks/Cemetery	414,874	497,567	468,416	498,929	593,157	576,779	756,199	31.11%
Other - Contingency - Transfers	738,904	802,270	733,978	866,246	798,506	1,028,071	1,083,172	5.36%
TOTAL EXPENDITURES	5,374,701	5,757,287	5,465,985	5,863,471	5,964,160	6,399,501	7,113,579	11.16%
CHANGE IN FUND BALANCE	84,835	(394,923)	(3,625)	(165,842)	30,375	(135,083)	16,286	-112.06%
BEGINNING FUND BALANCE	3,242,485	3,327,320	3,327,320	3,323,695	3,323,695	3,354,070	3,218,988	-4.03%
INCREASE / (DECREASE) IN FUND BALANCE	84,835	(394,923)	(3,625)	(165,842)	30,375	(135,083)	16,286	-112.06%
ENDING FUND BALANCE	3,327,320	2,932,397	3,323,695	3,157,853	3,354,070	3,218,988	3,235,274	0.51%
Beginning Fund Balance 1/1/xx	3,242,485	3,327,320	3,327,320	3,323,695	3,323,695	3,354,070	3,218,988	-4.03%
Nonspendable for								
Prepaid Items			1,360		1,360		1,360	
Committed for								
Interfund Loans		1,040,000		1,050,000		1,250,000	1,250,000	
Assigned for								
Severance Pay	259,738	2180,000	269,252	300,000	272,827	300,000	400,000	
Next Year Budget Deficit	393,922	191,000	165,842	200,000	135,082	150,000	150,000	
Unassigned	2,673,660	1,522,398	2,887,241	1,607,853	2,944,801	1,518,988	1,417,628	
Total Fund Balance 12/31/xx	3,327,320	2,932,397	3,323,695	3,157,853	3,354,070	3,218,988	3,235,274	
Unassigned as a % of Exp	50%	26%	53%	27%	49%	24%	20%	
	0.62	0.51	0.61	0.54	0.56	0.50	0.45	

**CITY OF MOUND
TAX LEVY RECAP**

Fund	Description	Type	2020	2021	2022	2023	Baseline	Baseline +3%	Baseline + 6%
							2024	2024	2024
							12%	15%	18%
101	Revenue - General Operations	Revenue	3,435,801	3,710,665	4,009,744	4,813,693	5,391,336	5,391,336	5,391,336
	Baseline +						NA	200,000	415,000
401	Infrastrcture Replacement Reserve	Revenue	220,000	220,000	220,000	308,000	618,928	618,928	618,928
403	Cap Replacement - Vehicles & Equip	Revenue	340,000	340,000	340,000	-	150,000	150,000	150,000
404	Community Investment Fund	Revenue	83,000	140,000	220,000	320,000	325,000	325,000	325,000
405	Cap Replacement - City Buildings	Revenue	75,000	75,000	100,000	75,000	90,000	90,000	90,000
222	Fire Relief Contribution	Special	76,093	78,379	79,115	82,839	86,571	86,571	86,571
368	G.O. Refunding - 2014B	Special	75,000	-	-	-	-	-	-
362	G.O. Ref (2008B) 2016B	Special	50,000	50,000	50,000	50,000	-	-	-
363	G.O. Refunding - (2009A) 2018A	Special	215,600	215,600	215,600	215,600	215,600	215,600	215,600
375	G.O. Tax Increment - 2018A (Dump)	Special	100,000	-	-	-	-	-	-
370	G.O. Refunding - 2011A	Special	205,511	200,274	173,762	179,054	-	-	-
364	G.O. Improvement - 2011B - 2020A	Special	189,353	150,000	150,000	150,000	150,000	150,000	150,000
365	G.O. Improvement - 2012A	Special	50,000	50,000	50,000	50,000	50,000	50,000	50,000
371	G.O. Refunding - 2012B (PS Building	Special	349,000	349,000	349,000	-	-	-	-
310	G.O. Improvement - 2013A	Special	100,000	100,000	100,000	100,000	100,000	100,000	100,000
311	G.O. Improvement - 2014A	Special	39,230	38,285	37,340	41,527	40,214	40,214	40,214
312	G.O. Improvement/Ref- 2015A	Special	272,000	272,000	210,000	70,000	70,000	70,000	70,000
313	G.O. Improvement - 2016A	Special	117,495	121,869	120,889	119,908	118,928	118,928	118,928
602	G.O. Improv - 2020A	Special	-	180,000	180,000	360,000	360,000	360,000	360,000
TOTAL LEVY			5,993,083	6,291,072	6,605,450	6,935,621	7,766,577	7,966,577	8,181,577
CHANGE FROM PRIOR YEAR			3.00%	5.0%	5.00%	5.00%	11.98%	14.86%	17.96%
REVENUE & CAPITAL LEVY			4,153,801	4,485,665	4,889,744	5,516,693	6,575,264	6,775,264	6,990,264
CHANGE FROM PRIOR YEAR			5.17%	7.99%	9.01%	12.82%	19.19%	22.81%	26.71%
SPECIAL LEVY			1,839,282	1,805,407	1,715,706	1,418,928	1,191,313	1,191,313	1,191,313
CHANGE FROM PRIOR YEAR			-1.60%	-1.84%	-4.97%	-17.30%	-16.04%	-16.04%	-16.04%

Fund	Description	Type	2020	2021	2022	2023	2024	2024	2024
285	HRA - Operating	HRA	75,955	74,105	72,405	71,150	68,550	68,550	68,550
350	HRA - Transit 2015B Tax Abate	HRA	172,600	174,450	176,150	178,850	181,450	181,450	181,450
TOTAL LEVY			248,555	248,555	248,555	250,000	250,000	250,000	250,000
LESS: FISCAL DISPARITIES LEVY			(17,255)	(19,078)	(17,621)	(15,825)	(12,166)	(12,166)	(12,166)
NET LEVY			231,300	229,477	230,934	234,175	237,834	237,834	237,834
CHANGE FROM PRIOR YEAR			10.47%	-0.79%	0.63%	1.40%	1.56%	1.56%	1.56%

Tax Rate Calculation			2020	2021	2022	2023	2024	2024	2024
CERTIFIED LEVY			5,993,083	6,291,072	6,605,450	6,935,621	7,766,577	7,966,577	8,181,577
LESS: FISCAL DISPARITIES LEVY			(440,187)	(457,938)	(447,893)	(421,905)	(338,401)	(338,401)	(338,401)
NET LEVY			5,552,896	5,833,134	6,157,557	6,513,716	7,428,176	7,628,176	7,843,176
MUNICIPAL TAX RATE			40.517%	38.329%	38.737%	31.264%	32.292%	33.161%	34.096%
HRA TAX RATE			1.688%	1.508%	1.453%	1.124%	1.034%	1.034%	1.034%
TOTAL DIRECT TAX RATE			42.205%	39.837%	40.190%	32.388%	33.326%	34.195%	35.130%

Tax Capacity Information			2020	2021	2022	2023	2024	2024	2024
TAX CAPACITY			14,896,070	16,540,281	17,173,702	22,239,866	24,549,119	24,549,119	24,549,119
LESS: FISCAL DISPARITIES			(349,858)	(380,984)	(362,316)	(349,789)	(391,141)	(391,141)	(391,141)
LESS: TAX INCREMENTS			(841,118)	(940,678)	(915,729)	(1,055,627)	(1,154,642)	(1,154,642)	(1,154,642)
CAPACITY FOR LOCAL RATE			13,705,094	15,218,619	15,895,657	20,834,450	23,003,336	23,003,336	23,003,336
% CHANGE FROM PRIOR YEAR			6.42%	11.04%	4.45%	31.07%	10.41%	10.41%	10.41%

Projected <u>City</u> Taxes (Value of Home)	2020	2021	2022	2023	2024	2024	2024
150,000	\$ 633	\$ 598	\$ 603	\$ 486	\$ 500	\$ 513	\$ 527
225,000	\$ 950	\$ 896	\$ 904	\$ 729	\$ 750	\$ 769	\$ 790
Median Market Value	\$ 1,042	\$ 1,064	\$ 1,101	\$ 1,121	\$ 1,223	\$ 1,255	\$ 1,290
400,000	\$ 1,688	\$ 1,593	\$ 1,608	\$ 1,296	\$ 1,333	\$ 1,368	\$ 1,405
600,000	\$ 2,638	\$ 2,490	\$ 2,512	\$ 2,024	\$ 2,083	\$ 2,137	\$ 2,196
1,000,000	\$ 4,748	\$ 4,482	\$ 4,521	\$ 3,644	\$ 3,749	\$ 3,847	\$ 3,952

CITY OF MOUND
SPECIAL LEVIES / DEBT LEVIES

updated

6/29/2022

Collect Year	Improvement & Subsequent Refunding Bonds										2006/07A Ref		Tax Increment & Fire Relief			Special Total	% Change
	2014A GO Imp. Fd 311	2014B GO Ref. Fd 368	2016B REF GO Imp. 08B Fd 362	2009A-18A GO Imp. Fd 363	2011A GO Ref. Fd 370	2011B-20A GO Imp. Fd 364	2020A GO Imp. 602	2012A GO Imp. Fd 365	2012B Fire Fd 371	2012B City Fd 371	2013A GO Imp. Fd 310	2015A GO Imp/Ref Fd 312	2016A GO Imp Fd 313	2009D-18A Dump Fd 375	Fire Relief Fd 222		
2018	41,120	75,000	50,000	215,600	342,015	192,523		50,000	160,000	189,000	100,000	272,000	119,246	-	68,001	1,904,154	-10.3%
2019	40,175	75,000	50,000	215,600	333,279	191,158		50,000	160,000	189,000	100,000	272,000	118,370	-	74,601	1,869,183	-1.9%
2020	39,230	75,000	50,000	215,600	205,511	189,353		50,000	160,000	189,000	100,000	272,000	117,495	100,000	76,093	1,839,282	-1.6%
2021	38,285	-	50,000	215,600	200,274	150,000	180,000	50,000	160,000	189,000	100,000	272,000	121,869	-	78,379	1,805,408	-1.9%
2022	37,340		50,000	215,600	173,762	150,000	180,000	50,000	160,000	189,000	100,000	210,000	120,889	-	79,115	1,715,706	-5.2%
2023	41,527		50,000	215,600	179,054	150,000	360,000	50,000			100,000	70,000	119,908	-	80,697	1,416,787	-21.1%
2024	40,214			215,600		150,000	360,000	50,000			100,000	70,000	118,928	-	86,571	1,191,313	-18.9%
2025	38,639					150,000	360,000	50,000			100,000	70,000	117,947	-	88,302	974,889	-22.2%
2026	42,314					150,000	360,000	50,000			100,000	70,000	122,217	-	90,068	984,599	1.0%
2027	40,582					150,000	360,000	50,000			100,000	70,000	121,131	-	91,870	983,583	-0.1%
2028	38,849						360,000				100,000	70,000	120,046	-	93,707	782,602	-25.7%
2029	37,117						360,000					70,000	118,199	-	95,581	680,897	-14.9%
2030							360,000					70,000	116,885	-	97,493	644,378	-5.7%
2031							360,000					70,000	120,288	-	99,443	649,731	0.8%
2032							360,000									360,000	-80.5%
2033							360,000									360,000	0.0%
2034							360,000									360,000	0.0%
2035							360,000									360,000	0.0%

NOTE: DOES NOT INCLUDE FUTURE BOND ISSUES.

		2020	2021	2021	2022	2022	2023	2024	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
City Council									
101-41110-103	Part-Time Employees	16,500	22,500	22,640	22,500	22,500	22,500	22,500	
101-41110-122	FICA	1,263	1,721	1,722	1,721	1,721	1,721	1,721	
101-41110-151	Workers Comp Insurance Prem	118	134	96	130	126	140	161	
101-41110-200	Office Supplies	-	-	-	-	100	-	-	
101-41110-202	Duplicating and copying supply	1,395	2,500	5,003	2,500	5,358	4,000	5,000	
101-41110-210	Operating Supplies	248	200	224	200	50	200	200	
101-41110-300	Professional Svcs	-	200	-	200	1,218	200	200	
101-41110-322	Postage - move to Promotions	4,808	5,000	4,647	5,000	5,626	5,000	-	
101-41110-350	Printing (Newsletter) - move to Promotions	7,646	7,000	6,113	7,000	9,081	11,960	-	
101-41110-351	Legal Notices Publishing	381	300	300	300	233	300	300	
101-41110-361	General Liability Ins	6,906	8,034	7,568	8,275	9,428	12,800	14,592	
101-41110-430	Miscellaneous (To Promotions)	589	500	979	500	-	1,000	-	
101-41110-431	Meeting Expense/Volunteer Recognition	2,053	1,000	1,493	1,000	-	2,000	300	
101-41110-433	Dues and Sub	34,313	33,000	34,984	33,000	31,277	36,000	37,000	
101-41110-434	Conference & Training	-	1,500	175	1,500	935	1,500	1,500	
	Total	76,220	83,589	85,944	83,826	87,653	99,321	83,474	-15.96%
Promotions									
101-41115-430	Miscellaneous - Gillespie (expired 2021)	60,000	60,000	60,000	-	-	-	-	
101-41115-430	Miscellaneous - COVID 19, Festival	6,497	1,500	-	1,500	-	-	1,000	
101-41115-440	Official Meetings Production	-	-	-	-	-	-	25,000	
101-41115-440	Newsletter (Print Postage Graphic design)							16,960	
	Total	66,497	61,500	60,000	1,500	-	-	42,960	100.00%
City Manager									
101-41310-101	F T Empl Regular	124,404	149,856	130,959	155,822	138,072	169,211	161,791	
101-41310-102	F T Empl Overtime	84	-	-	-	-	-	-	
101-41310-112	Comp Time Pay	-	-	-	-	215	-	-	
101-41310-113	Vacation Pay	8,355	-	9,760	-	12,508	-	-	
101-41310-114	Holiday Pay	6,083	-	6,865	-	7,134	-	-	
101-41310-115	Sick Pay	2,463	-	3,382	-	1,801	-	-	
101-41310-116	Severance Pay	-	-	-	-	1,801	-	39,286	
101-41310-121	PERA	10,576	11,239	11,298	11,687	11,948	12,691	12,188	
101-41310-122	FICA	11,029	11,464	11,760	11,843	12,430	12,068	15,437	
101-41310-131	Employer Paid Health	4,125	5,850	4,125	4,125	4,125	4,125	20,700	
101-41310-133	Employer Paid Dental	661	657	661	662	661	662	662	
101-41310-134	Employer Paid Life	15	16	15	15	51	15	15	
101-41310-135	Employer Health Care Saving Pl	300	1,500	300	1,500	298	1,500	1,500	
101-41310-137	LTD	572	724	653	752	720	820	779	
101-41310-140	Unemployment Comp		-	-	-	-	-	-	
101-41310-151	Worker s Comp Insurance Prem	656	725	524	725	702	775	890	
	Payroll Related	169,323	182,030	180,302	187,130	190,665	201,866	253,248	25.45%
101-41310-200	Office Supplies	-	200	35	200	-	200	200	
101-41310-202	Duplicating and copying supply	111	1,000	363	500	396	500	500	
101-41310-203	Printed Forms		-					-	
101-41310-210	Operating Supplies	-	300	-	300	-	300	300	
101-41310-218	Clothing and Uniforms	48	75	-	75	-	75	75	
101-41310-300	Professional Svcs	-	100	-	-	-	-	-	
101-41310-305	Medical Services	-	100	-	100	-	100	100	
101-41310-321	Telephone, Cells & Radios	680	750	681	700	734	700	700	
101-41310-322	Postage	15	100	21	50	46	50	50	
101-41310-328	Employment Advertising		-					-	
101-41310-331	Use of personal auto	116	1,200	-	600	-	600	362	
101-41310-361	General Liability Ins	443	515	485	515	587	900	1,026	
101-41310-404	Machinery/Equip Repairs/Maint		-					-	
101-41310-430	Miscellaneous	442	300	310	300	-	300	300	
101-41310-431	Meeting Expense	266	500	69	500	54	500	500	
101-41310-433	Dues and Subscriptions	40	550	40	550	40	550	500	
101-41310-434	Conference & Training	140	3,000	145	2,000	115	2,000	2,000	
	Total	171,624	190,720	182,451	193,520	192,637	208,641	259,860	24.55%

		2020	2021	2021	2022	2022	2023	2024	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Elections - Presidential Primary new in 2020									
101-41410-102	F T Empl Overtime	-	-	-	500	-	-	700	
101-41410-121	PERA	-	-	-	50	-	-	-	
101-41410-122	FICA	-	-	-	50	-	-	-	
101-41410-131	Employer Paid Health	-	-	-	100	-	-	-	
101-41410-200	Office Supplies	138	-	346	200	75	-	-	
101-41410-202	Duplicating and copying supply	90	-	-	300	378	-	-	
101-41410-210	Operating Supplies	3,713	-	-	1,000	587	-	2,000	
101-41410-300	Prof Srvs (Judges - less in '20 CV19/2 precincts	12,819	-	536	9,000	15,798	-	20,000	
101-41410-322	Postage	377	600	-	400	656	600	500	
101-41410-331	Use of personal auto	64	-	-	100	92	-	100	
101-41410-351	Legal Notices Publishing	859	-	-	1,000	350	-	1,000	
101-41410-404	Machinery/Equip Repairs/Maint	570	2,500	2,248	2,500	4,496	2,500	4,600	
101-41410-430	Miscellaneous	-	-	-	200	342	-	300	
101-41410-431	Meeting Expense (food for judges)	577	-	-	300	296	-	800	
	Total	19,207	3,100	3,130	15,700	23,070	3,100	30,000	867.74%
Finance & Administration									
101-41500-101	F T Empl Regular	269,853	335,264	269,108	324,553	259,066	325,651	372,746	
101-41500-103	Part-Time Employees	545	15,840	27	-	-	-	-	
101-41500-112	Comp Time Pay	2,731	-	545	-	-	-	-	
101-41500-113	Vacation Pay	15,828	-	22,506	-	22,388	-	-	
101-41500-114	Holiday Pay	16,264	-	16,823	-	16,256	-	-	
101-41500-115	Sick Pay	15,791	-	10,599	-	17,529	-	-	
101-41500-121	PERA	25,339	28,995	26,633	27,716	27,018	28,549	32,456	
101-41500-122	FICA	27,383	29,575	26,098	28,271	26,244	29,120	33,105	
101-41500-131	Employer Paid Health	41,175	42,300	42,414	45,675	43,382	46,875	65,400	
101-41500-133	Employer Paid Dental	2,117	2,101	2,037	1,985	1,985	1,985	1,985	
101-41500-134	Employer Paid Life	288	50	286	49	393	49	15	
101-41500-135	Employer Health Care Saving Pl	4,800	4,800	4,618	4,500	4,500	4,500	4,500	
101-41500-137	LTD	1,492	1,947	1,576	1,940	1,541	1,998	2,272	
101-41500-140	Unemployment Comp	-	-	-	-	803	-	-	
101-41500-151	Worker s Comp Insurance Prem	2,624	2,987	2,157	2,900	2,810	3,025	3,476	
	Payroll Related	426,230	463,859	425,427	437,590	423,915	441,752	515,955	16.80%
101-41500-200	Office Supplies	594	500	995	500	798	500	1,000	
101-41500-202	Duplicating and copying supply	855	2,200	2,339	2,200	2,694	2,200	2,700	
101-41500-205	Computer Hardware/Software	74	-	359	-	-	-	400	
101-41500-210	Operating Supplies	53	500	93	500	(42)	500	200	
101-41500-218	Clothing and Uniforms	222	375	229	300	271	300	300	
101-41500-301	Auditing Services	6,356	7,500	9,196	6,500	6,804	6,500	7,500	
101-41500-305	Medical Services	50	100	-	100	50	100	100	
101-41500-315	Service Charges - Bank Fees	6,825	4,760	7,298	4,760	-	4,760	-	
101-41500-322	Postage	1,262	1,500	1,290	1,500	1,254	1,500	1,500	
101-41500-328	Employment Advertising	-	-	522	-	-	-	-	
101-41500-331	Use of personal auto	16	200	77	200	179	200	200	
101-41500-351	Legal Notices Publishing	941	1,400	802	1,400	802	1,400	1,200	
101-41500-361	General Liability Ins	1,859	2,163	2,038	2,163	2,465	2,800	3,192	
101-41500-431	Meeting Expense	-	125	75	125	150	125	150	
101-41500-433	Dues and Subscriptions	540	1,000	679	1,000	631	1,000	1,000	
101-41500-434	Conference & Training	440	3,000	565	2,500	1,032	2,500	1,500	
101-41500-440	Other Contractual Services - Shred	180	150	62	150	45	150	150	
	Total	446,497	489,332	452,046	461,488	441,048	466,287	537,047	15.18%

		2020	2021	2021	2022	2022	2023	2024	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Assessor									
101-41550-440	Other Contractual Services	122,968	128,000	128,042	132,000	132,000	137,000	142,000	
	Total	122,968	128,000	128,042	132,000	132,000	137,000	142,000	3.65%
Legal									
101-41600-300	Professional Svcs - Hoff Berry New in 2023	5,054	30,000	18,201	30,000	27,481	90,000	60,000	
101-41600-304	Legal Fees - Prosecutor	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
101-41600-312	Legal Council	-	-	-	-	27,456	-	-	
101-41600-314	Legal P/W	5,044	-	6,250	-	3,042	-	-	
101-41600-316	Legal P & I	15,482	-	4,530	-	6,234	-	-	
101-41600-361	General Liability Ins	177	206	194	212	240	400	456	
101-41600-450	Board of Prisoners	2,429	10,000	8,838	10,000	12,758	10,000	14,000	
	Total	78,186	90,206	88,013	90,212	127,211	150,400	124,456	-17.25%
Centennial Building (5341 Maywood)									
101-41910-200	Office Supplies	-	-	-	-	-	-	-	
101-41910-210	Operating Supplies	1,300	2,000	760	2,000	996	2,000	2,000	
101-41910-220	Equip. Parts, Repair/Maintenance Supply	25	200	50	-	217	-	-	
101-41910-300	Professional Svcs	-	-	-	-	-	-	-	
101-41910-321	Telephone, Cells & Radios	941	1,100	970	1,100	978	1,100	1,100	
101-41910-322	Postage	-	-	-	-	-	-	-	
101-41910-361	General Liability Ins	3,630	4,223	3,978	4,350	4,957	5,600	6,384	
101-41910-381	Electric Utilities	11,876	14,000	12,114	14,000	13,410	12,000	12,000	
101-41910-383	Gas Utilities	6,089	8,500	6,109	8,500	9,460	8,500	10,000	
101-41910-384	Refuse/Garbage Disposal	-	-	-	-	-	-	-	
101-41910-400	Buildings Repairs & Maintenance	-	10,000	509	10,000	22,858	10,000	10,000	
101-41910-430	Miscellaneous	-	-	-	-	94	-	-	
101-41910-438	Licenses and Taxes	-	-	-	-	100	-	-	
101-41910-440	Other Contractual Services	5,703	7,000	5,656	7,000	6,395	7,000	7,000	
101-41910-460	Janitorial Services	5,100	7,000	5,100	7,000	5,735	7,000	7,000	
	Total	34,664	54,023	35,246	53,950	65,200	53,200	55,484	4.29%
Information Technology									
101-41920-200	Office Supplies	-	-	-	-	-	-	-	
101-41920-202	Duplicating and copying supply	-	-	-	-	-	-	-	
101-41920-205	Computer Hardware/Software	11,408	8,000	1,426	8,000	5,500	8,000	8,000	
101-41920-210	Operating Supplies	-	-	-	-	-	-	-	
101-41920-321	Telephone & Cells - Internet	2,100	3,500	2,100	3,500	2,100	3,500	3,000	
101-41920-440	Other Contractual Services	45,394	30,000	35,475	30,000	33,004	36,000	36,000	
	Total	58,902	41,500	39,001	41,500	40,604	47,500	47,000	-1.05%

		2020	2021	2021	2022	2022	2023	2024	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
City Hall (2415 Wilshire)									
101-41930-200	Office Supplies	2,541	2,000	1,714	2,000	1,468	2,000	2,000	
101-41930-202	Duplicating and copying supply	3,674	-	760	-	1,368	-	500	
101-41930-210	Operating Supplies	1,650	2,500	1,196	2,500	1,226	2,500	2,500	
101-41930-220	Equip. Parts, Repair/Maint Supply	4,741	-	-	-	-	-	-	
101-41930-321	Telephone, Cells & Radios	5,650	5,700	5,819	5,700	5,865	5,700	5,900	
101-41930-322	Postage	-	300	-	-	155	-	-	
101-41930-361	General Liability Ins	3,364	3,914	3,687	4,031	4,593	7,000	7,980	
101-41930-381	Electric Utilities	16,191	18,000	16,341	18,000	19,666	18,000	20,000	
101-41930-383	Gas Utilities	924	1,500	1,421	1,500	2,090	1,500	3,000	
101-41930-384	Refuse/Garbage Disposal	1,405	1,500	1,219	1,500	1,425	1,500	1,500	
101-41930-400	Buildings Repairs & Maintenance	10,194	6,500	8,361	6,500	9,123	8,000	8,000	
101-41930-430	Miscellaneous	50	-	50	-	92	-	-	
101-41930-440	Other Contractual Services	4,889	5,000	7,126	5,000	14,602	5,000	6,000	
101-41930-460	Janitorial Services	6,600	8,000	6,600	8,000	6,772	8,000	8,000	
	Total	61,873	54,914	54,294	54,731	68,445	59,200	65,380	10.44%
Police									
	Payroll Related (Retirements)	529	525	529	529	529	529	529	0.00%
101-42110-321	Telephone, Cells & Radios	2,105	3,000	2,141	3,000	2,141	3,000	3,000	
101-42110-361	General Liability Ins	2,833	3,296	3,105	3,395	3,868	-	1,000	
101-42110-402	Building Maintenance	-	-	-	-	-	-	-	
101-42110-430	Miscellaneous	48	-	-	-	1	-	-	
101-42110-440	Other Contractual Services	1,822,928	1,877,157	1,841,157	1,942,858	1,933,214	2,040,000	2,142,000	
	Total	1,828,443	1,883,978	1,846,932	1,949,782	1,939,753	2,043,529	2,146,529	5.04%
Emergency Preparedness									
101-42115-101	F T Empl Regular	19,112	24,205	20,863	24,932	22,183	25,682	27,739	
101-42115-102	F T Empl Overtime	-	-	-	-	-	-	-	
101-42115-112	Comp Time Pay	-	-	-	-	-	-	-	
101-42115-113	Vacation Pay	600	-	670	-	872	-	-	
101-42115-114	Holiday Pay	996	-	1,119	-	1,088	-	-	
101-42115-115	Sick Pay	1,265	-	664	-	554	-	-	
101-42115-121	PERA	1,648	1,815	1,749	1,870	1,852	1,926	2,080	
101-42115-122	FICA	1,477	1,852	1,637	1,907	1,707	1,965	2,122	
101-42115-131	Employer Paid Health	5,040	5,040	5,345	5,460	5,460	5,670	6,090	
101-42115-133	Employer Paid Dental	185	184	185	185	185	185	185	
101-42115-134	Employer Paid Life	4	4	4	4	14	4	4	
101-42115-135	Employer Health Care Saving Pl	420	420	420	420	420	420	420	
101-42115-137	LTD	93	44	101	46	113	47	51	
101-42115-151	Worker s Comp Insurance Prem	362	412	298	424	410	440	506	
	Payroll Related	31,202	33,977	33,055	35,249	34,858	36,340	39,197	7.86%
101-42115-202	Duplicating and copying supply	19	100	-	100	-	100	100	
101-42115-210	Operating Supplies	665	1,500	1,042	1,400	1,244	1,500	1,650	
101-42115-212	Motor Fuels	151	500	230	300	434	540	540	
101-42115-220	Equip. Parts, Repair/Maintenance Supply	-	100	-	600	-	300	300	
101-42115-321	Telephone, Cells & Radios	1,978	1,280	1,188	1,340	1,189	1,340	1,810	
101-42115-329	Sirens/Phone Lines	2,490	2,500	2,561	2,600	3,140	2,700	2,800	
101-42115-361	General Liability Ins	533	600	565	600	683	800	912	
101-42115-381	Electric Utilities	518	600	530	600	611	600	600	
101-42115-430	Miscellaneous	-	200	64	200	25	200	200	
101-42115-433	Dues & Subscriptions	200	200	200	200	200	200	200	
101-42115-434	Conference & Training	25	1,600	893	1,600	771	1,600	1,600	
101-42115-440	Other Contractual Services	4,342	3,500	3,300	3,500	3,300	3,500	3,500	
	Total Emergency Preparedness	42,123	46,657	43,628	48,289	46,455	49,720	53,409	7.42%

		2020	2021	2021	2022	2022	2023	2024	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Planning & Inspections									
101-42400-101	F T Empl Regular	165,420	209,558	169,351	217,539	172,352	224,063	241,987	
101-42400-102	F T Empl Overtime	253	1,000	-	1,000	-	1,000	1,000	
101-42400-112	Comp Time Pay	99	-	327	-	648	-	-	
101-42400-113	Vacation Pay	12,593	-	14,228	-	22,310	-	-	
101-42400-114	Holiday Pay	8,887	-	9,632	-	9,751	-	-	
101-42400-115	Sick Pay	8,303	-	10,318	-	7,081	-	-	
101-42400-116	Severance Pay	-	-	-	-	-	-	-	
101-42400-121	PERA	14,852	15,792	15,474	16,390	16,099	16,880	18,224	
101-42400-122	FICA	14,081	16,108	14,613	16,718	14,882	17,217	18,588	
101-42400-131	Employer Paid Health	26,235	34,560	27,401	28,215	28,248	29,205	38,610	
101-42400-133	Employer Paid Dental	1,270	1,261	1,270	1,270	1,268	1,270	1,270	
101-42400-134	Employer Paid Life	29	30	29	30	97	30	30	
101-42400-135	Employer Health Care Savings Pl	2,880	2,880	2,880	2,880	2,875	2,880	2,880	
101-42400-136	Post Retirement Health/Dental						-	-	
101-42400-137	LTD	831	955	900	991	982	1,020	1,102	
101-42400-140	Unemployment Comp	433	-		-	803	-	-	
101-42400-151	Worker s Comp Ins Prem	1,719	1,957	1,413	1,900	1,841	1,970	2,263	
	Payroll Related	257,885	284,101	267,836	286,933	279,237	295,535	325,954	10.29%
101-42400-200	Office Supplies	119	200	115	200	136	200	200	
101-42400-202	Duplicating and copying supply	878	3,000	1,418	3,000	1,345	3,000	3,000	
101-42000-203	Printed Forms		-				-	-	
101-42000-205	Computer Hardware/Software	3,811	2,000	1,920	2,000	1,995	2,000	2,000	
101-42400-210	Operating Supplies	163	200	57	200	-	200	200	
101-42400-212	Motor Fuels	151	1,000	230	1,000	440	1,000	1,000	
101-42400-218	Clothing and Uniforms	161	300	52	300	75	300	300	
101-42400-300	Professional Svcs	16,625	20,000	35,718	20,000	8,664	20,000	20,000	
101-42400-305	Medical Services	-	100	-	100	-	100	100	
101-42400-308	Building Inspection Fees	147,702	175,000	207,599	175,000	214,567	175,000	175,000	
101-42400-321	Telephone, Cells & Radios	636	720	543	720	551	720	720	
101-42400-322	Postage	762	900	1,237	900	656	900	900	
101-42400-328	Employment Advertising	-	-	-	-		-	-	
101-42400-331	Use of personal auto	-	100	-	100		100	100	
101-42400-351	Legal Notices Publishing	198	500	378	500	162	500	500	
101-42400-361	General Liability Ins	2,302	2,678	2,523	2,758	3,142	2,200	2,508	
101-42400-430	Miscellaneous	-	-		-	-	-	-	
101-42400-431	Meeting Expense	-	500	50	500	70	500	500	
101-42400-433	Dues and Subscriptions	-	120	-	120	-	120	120	
101-42400-434	Conference & Training	1,159	2,000	334	2,000	390	2,000	2,000	
101-42400-440	Other Contractual Services	78	6,900	1,495	6,900	-	6,900	2,000	
	Total	432,630	500,319	521,505	503,232	511,430	511,275	537,102	5.05%

		2020	2021	2021	2022	2022	2023	2024	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Streets									
101-43100-101	F T Empl Regular	220,669	276,700	175,254	288,980	167,660	297,596	385,945	
101-43100-102	F T Empl Overtime	13,451	12,000	12,549	12,000	11,412	12,000	13,500	
101-43100-103	Part-Time Employees	12,919	7,000	-	-	9,063	-	-	
101-43100-112	Comp Time Pay	4,057	-	5,015	-	6,967	-	-	
101-43100-113	Vacation Pay	15,902	-	15,305	-	17,065	-	-	
101-43100-114	Holiday Pay	12,492	-	10,432	-	9,285	-	-	
101-43100-115	Sick Pay	11,781	-	12,469	-	9,511	-	-	
101-43100-116	Severance Pay	6,602	-	-	-	4,376	-	-	
101-43100-121	PERA	20,876	21,652	17,420	22,573	16,661	23,220	29,958	
101-43100-122	FICA	21,149	22,621	16,768	23,025	16,949	23,684	30,558	
101-43100-131	Employer Paid Health	50,078	52,080	36,421	55,860	34,672	57,060	59,430	
101-43100-133	Employer Paid Dental	2,175	2,732	1,683	2,768	1,565	2,768	3,112	
101-43100-134	Employer Paid Life	166	53	165	52	241	52	60	
101-43100-135	Employer Health Care Saving Pl	4,932	5,040	3,825	5,040	3,506	5,040	5,820	
101-43100-136	Post Retirement Health/Dental	16,190	21,631	16,740	21,631	16,856	21,631	21,631	
101-43100-137	LTD	1,099	1,374	913	1,433	824	1,467	1,694	
101-43100-138	SICK FFCRA-COVID-19 Pay	-	-	1,574	-	-	-	-	
101-43100-140	Unemployment Comp	-	-	-	-	-	-	-	
101-43100-151	Worker s Comp Insurance Prem	22,624	25,750	18,597	25,000	24,220	30,000	34,468	
	Payroll Related	437,162	448,633	345,130	458,362	350,833	474,518	586,175	23.53%
Streets									
101-43100-200	Office Supplies	11	50	39	50	-	50	50	
101-43100-202	Duplicating and copying supply	23	200	12	200	107	200	200	
101-43100-203	Printed Forms		-			-			
101-43100-205	Computer Hardware/Software	2,466	3,500	2,466	3,500	2,893	3,500	4,500	
101-43100-210	Operating Supplies	8,185	12,000	3,307	12,000	2,178	12,000	5,000	
101-43100-212	Motor Fuels	15,821	20,000	21,692	20,000	30,847	35,000	38,000	
101-43100-218	Clothing and Uniforms	3,591	4,500	3,726	3,500	3,231	3,500	4,000	
101-43100-220	Equip. Parts, Repair/Maint Supply	26,257	20,000	25,586	20,000	25,626	25,000	40,000	
101-43100-223	Building Repair Supplies								
101-43100-224	Street Maint Materials	63,585	85,000	36,261	85,000	120,322	85,000	145,000	
101-43100-226	Sign Repair Materials	12,625	15,000	9,208	15,000	11,158	15,000	15,000	
101-43100-300	Professional Svcs	10,556	20,000	15,829	20,000	39,851	20,000	20,000	
101-43100-305	Medical Services	213	1,400	923	1,400	2,072	1,400	1,400	
101-43100-321	Telephone, Cells & Radios	8,328	7,000	5,963	7,000	5,845	7,000	7,000	
101-43100-322	Postage	5	100	49	100	47	100	100	
101-43100-328	Employment Advertising	398	200	-	200	-	200	200	
101-43100-361	General Liability Ins	9,238	7,519	7,083	7,745	8,824	13,000	14,820	
101-43100-381	Electric Utilities	69,000	65,000	66,078	65,000	83,799	70,000	85,000	
101-43100-383	Gas Utilities	1,648	3,000	1,587	3,000	3,918	3,000	4,500	
101-43100-384	Refuse/Garbage Disposal	3,520	1,000	801	1,000	859	1,000	1,200	
101-43100-400	Buildings Repairs & Maintenance	17,610	19,000	23,700	24,000	7,964	24,000	8,000	
101-43100-404	Machinery/Equip Repairs/Maint	21,121	20,000	38,658	-	96,872	30,000	55,000	
101-43100-430	Miscellaneous	-	300	106	300	397	300	300	
101-43100-433	Dues and Subscriptions	109	250	113	250	1,024	250	3,000	
101-43100-434	Conference & Training	1,150	4,000	1,322	4,000	5,703	4,000	6,000	
101-43100-438	Licenses and Taxes	288	400	-	400	2,330	400	3,000	
101-43100-440	Infrastruct. Repairs/Contractual Serv.	66,869	70,000	112,199	115,000	89,218	135,000	100,000	
101-43100-455	Permits	-	260	-	260	-	260	260	
101-43100-460	Janitorial Services	1,310	1,300	1,521	1,300	1,073	1,800	1,800	
	Total	781,089	829,612	723,359	868,567	896,991	965,478	1,149,505	19.06%

		2020	2021	2021	2022	2022	2023	2024
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed
Parks								
101-45200-101	F T Empl Regular	131,185	213,413	152,188	223,787	140,911	230,454	288,860
101-45200-102	F T Empl Overtime	3,197	7,000	6,310	7,000	6,955	7,000	12,000
101-45200-103	Part-Time EE (\$36K Gross)	5,418	20,000	16,455	16,000	32,359	11,000	6,000
101-45200-112	Comp Time Pay	8,548	-	20,651	-	11,585	-	-
101-45200-113	Vacation Pay	5,350	-	7,784	-	8,612	-	-
101-45200-114	Holiday Pay	8,006	-	8,986	-	7,972	-	-
101-45200-115	Sick Pay	4,957	-	12,229	-	5,715	-	-
101-45200-116	Severance Pay	6,602	-	2,310	-	4,847	-	-
101-45200-121	PERA	12,093	16,531	15,867	17,309	13,829	17,809	22,565
101-45200-122	FICA	13,908	19,616	18,859	20,409	18,445	20,919	25,770
101-45200-131	Employer Paid Health	15,452	34,314	16,015	27,960	13,576	32,160	41,010
101-45200-133	Employer Paid Dental	626	1,681	1,142	1,693	602	1,693	1,879
101-45200-134	Employer Paid Life	144	40	156	40	215	40	44
101-45200-135	Employer Health Care Saving Pl	2,594	3,840	3,687	3,840	2,974	3,840	4,260
101-45200-137	LTD	627	1,042	873	1,091	792	1,114	1,250
101-45200-138	SICK FFCRA-COVID-19 Pay	-	-	881	-	-	-	-
101-45200-151	Worker s Comp Insurance Prem	11,765	13,390	9,671	13,000	12,594	15,000	17,234
	Payroll Related	230,472	330,867	294,064	332,129	281,983	341,029	420,871
Parks								
101-45200-200	Office Supplies	11	200	44	200	14	200	200
101-45200-202	Duplicating and copying supply	45	200	203	200	319	200	400
101-45200-203	Printed Forms		-					
101-45200-205	Computer Hardware/Software	2,466	2,550	2,456	2,550	2,893	2,550	3,000
101-45200-210	Operating Supplies	18,125	15,000	9,430	15,000	11,544	15,000	15,000
101-45200-212	Motor Fuels	7,574	8,000	11,695	8,000	22,267	15,000	25,000
101-45200-218	Clothing and Uniforms	3,588	4,000	4,850	3,000	5,051	4,000	6,000
101-45200-220	Equip. Parts, Repair/Maintenance Supply	22,190	16,000	20,602	16,000	27,975	20,000	42,000
101-45200-232	Landscape Material	14,715	17,000	17,710	20,000	23,698	20,000	25,000
101-45200-300	Professional Svcs	-	-	-	-	9,832	-	-
101-45200-305	Medical Services	393	700	212	700	708	700	700
101-45200-321	Telephone, Cells & Radios	3,430	3,000	2,690	300	3,532	3,000	3,500
101-45200-322	Postage	6	100	11	100	29	100	100
101-45200-328	Employment Advertising	1,425	300	1,456	300	300	1,500	1,500
101-45200-351	Legal Notices Publishing	94	100	-	100	-	100	100
101-45200-361	General Liability Ins	5,080	5,150	4,851	5,150	5,868	5,200	5,928
101-45200-381	Electric Utilities	2,229	3,000	2,350	3,000	4,798	3,000	5,000
101-45200-383	Gas Utilities	5,036	4,500	6,484	4,500	8,391	7,000	8,000
101-45200-384	Refuse/Garbage Disposal	3,013	8,000	5,867	1,800	2,076	1,800	6,000
101-45200-400	Buildings Repairs & Maintenance	12,109	2,500	2,672	5,000	7,704	5,000	10,000
101-45200-404	Machinery/Equip Repairs/Maint	3,071	12,000	22,124	11,500	34,161	22,000	25,000
101-45200-410	Rentals (GENERAL)	7,852	10,000	8,342	10,000	8,179	10,000	10,000
101-45200-431	Meeting Expense	-	500	-	500	124	500	500
101-45200-433	Dues and Subscriptions	71	300	85	300	77	300	300
101-45200-434	Conference & Training	(279)	3,000	1,109	3,000	4,826	3,000	5,000
101-45200-438	Licenses and Taxes	463	600	239	600	460	600	600
101-45200-440	Infrastruct. Repairs/Contractual Serv.	30,225	25,000	38,571	25,000	28,561	35,000	35,000
101-45200-460	Janitorial Services	1,169	-	1,376	-	1,073	-	1,500
101-45200-533	City Tree Removal	40,301	25,000	8,923	30,000	96,714	60,000	100,000
	Total	414,874	497,567	468,416	498,929	593,157	576,779	756,199
Other								
101-49300-700	Trans - FIRE (Pension sp levy)	473,653	465,970	465,970	477,946	427,945	649,071	750,172
101-49300-700	Transfers-Liquor Profits(+30K MSA Ends 23)	175,000	230,000	230,000	280,000	330,000	330,000	300,000
101-49840-300	Professional Svcs - LMCC TV - ends '23	32,638	42,300	28,229	42,300	23,328	42,000	-
101-49999-140	Contingency	56,006	50,000	5,974	60,000	-	3,000	25,000
101-49999-300	Professional Svcs (Labor Attorney)	1,122	8,000	2,218	1,000	15,953	1,000	5,000
101-49999-430	Miscellaneous (Abatement/Trans)	485	6,000	1,587	5,000	1,280	3,000	3,000
	Total	738,904	802,270	733,978	866,246	798,506	1,028,071	1,083,172

		2020	2021	2021	2022	2022	2023	2024	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
FUND 4XX CAPITAL REPLACEMENT/RESERVE FUNDS (NEW IN 2018) - Excluding IRRF				-					
101-41920 - Fund 403	Capital Outlay FA - Gen Govt	20,578			-		-	-	
101-45200 - Fund 403	Capital Outlay FA - Parks	83,019	60,000	58,822	-	-	-	-	
403/404	Capital Outlay FA - Streets	238,974	63,000	52,663	25,000	1,381	25,000	65,000	
101-45200 - Fund 404	Capital Outlay FA - Parks	100,813	55,000	180,791	-	244,341	6,000	-	
					-				
FUND 403/04/05	Reserve Funding	54,616	377,000	262,724	635,000	414,278	364,000	500,000	
	Total Capital Reserve Funds	498,000	555,000	555,000	660,000	660,000	395,000	395,000	0.00%
			2021	21 FUND	2022	22 FUND			
SUMMARY:			LEVY	BALANCE	LEVY	BALANCE			
Fund 403	Cap Replacement - Vehicles & Equip		340,000	457,560	340,000	797,560			
Fund 404	Community Investment Fund		140,000	(19,794)	220,000	(40,732)			
Fund 405	Cap Replacement - City Buildings		75,000	140,291	100,000	240,291			
	Total		555,000	578,057	660,000	997,119			

		2020	2021	2021	2022	2022	2023	2024	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
AREA FIRE SERVICES									
222-42260-31010	Current Ad Val Taxes Relief	76,093	78,379	78,379	79,115	79,115	82,839	86,571	
222-42260-31015	Ad Valorem Taxes Rent	160,000	160,000	160,000	160,000	160,000	-	-	
222-42260-32215	Fire Permits	260	-	165	-	150	-	-	
222-42260-33100	Federal Grants and Aids	151,758	-	4,483	-	-	-	-	
222-42260-33160	Grants from other Govt. Units	1,809	-	3,650	-	3,750	-	-	
222-42260-33400	State Grants and Aids	138,667	120,000	154,191	120,000	144,728	132,521	135,834	
222-42260-34202	Fire Protection Svc Contracts	501,522	511,514	511,514	533,700	533,700	548,325	633,807	
222-42260-36200	Miscellaneous Revenues	2,000	-	17	-	1,882		-	
222-42260-36210	Interest Earnings	1,954	-	1,165	-	3,128		-	
222-42260-36230	Contributions and Donations	7,338	-	29,001	-	21,383		-	
222-42260-36240	Refunds and Reimbursements	4,158	-	9,552	-	6,239		-	
222-42260-39101	Sales of General Fixed Assets	2,996	-	13,500	-	3,000		-	
222-42260-39203	Transfer from Other Fund	448,479	465,970	465,970	477,946	477,946	649,071	750,172	
222-42260-39310	Proceeds-GO Bonds	575,000	-	-	-		-	-	
222-42260-39320	Premiums on Bonds Sold	37,705	-	-	-		-	-	
	TOTAL REVENUES	2,109,739	1,335,863	1,431,587	1,370,761	1,435,021	1,412,756	1,606,384	13.71%
AREA FIRE SERVICES									
222-42260-101	F T Empl Regular	156,012	180,433	153,300	188,103	157,745	196,981	200,725	
222-42260-102	F T Empl Overtime	89	-	378	-	389	-	-	
222-42260-113	Vacation Pay	10,070	-	17,661	-	17,416	-	-	
222-42260-114	Holiday Pay	8,041	-	8,641	-	8,226	-	-	
222-42260-115	Sick Pay	2,402	-	3,291	-	4,816	-	-	
222-42260-116	Staff Contingency	-	-	-	-	-	50,400	55,951	
222-42260-121	PERA	24,425	24,601	25,745	25,508	26,749	26,823	27,875	
222-42260-122	FICA	19,694	21,245	21,368	22,400	21,406	24,527	30,172	
222-42260-124	Fire Pens Contrib	132,000	135,300	135,300	138,000	140,000	144,900	152,145	
222-42260-124	2% Fire State Aid flow through	118,587	120,000	127,591	120,000	136,848	132,521	135,834	
222-42260-131	Employer Paid Health	20,400	25,882	21,789	27,600	18,750	24,450	30,900	
222-42260-133	Employer Paid Dental	1,058	1,051	1,058	1,058	1,014	1,147	1,191	
222-42260-134	Employer Paid Life	24	25	24	25	82	27	28	
222-42260-135	Health Care Saving PI	2,400	2,400	2,400	2,400	2,400	2,600	2,700	
222-42260-137	LTD	753	947	810	988	882	1,034	1,054	
222-42260-140	Unemployment Compensation	-	-	-	-	93	-	-	
222-42260-151	Worker s Comp Insurance Prem	36,086	40,000	28,889	40,000	38,753	45,000	51,703	
222-42260-170	Fire Chief-Officer Pay	36,821	36,400	38,050	38,200	37,270	39,700	43,900	
222-42260-175	Fire Duty-Officer Pay	13,778	-	19,596	-	23,725	-		
222-42260-180	Fire-Drill Pay	10,691	15,120	14,322	15,600	13,560	20,800	22,880	
222-42260-185	Maintenance Pay	13,997	18,480	14,283	19,080	14,746	22,680	24,360	
222-42260-190	Fire-Monthly Salaries	112,525	122,200	107,886	129,600	107,004	169,820	193,800	+ \$2/hr
	Total Payroll Related	719,853	744,084	742,382	768,561	771,874	903,410	975,218	7.95%
222-42260-200	Office Supplies	1,424	1,800	1,093	1,800	2,148	1,500	1,600	
222-42260-202	Duplicating and copying supply	2,093	1,800	2,165	1,800	711	1,200	1,200	
222-42260-205	Computer Hardware/Software	3,164	1,500	1,002	1,500	4,486	1,500	3,000	
222-42260-208	Instructional Supplies	1,094	900	892	900	114	900	900	
222-42260-210	Operating Supplies	29,111	18,000	16,670	22,000	23,407	22,000	26,000	
222-42260-212	Motor Fuels	6,621	7,200	8,375	7,200	10,986	9,000	10,000	
222-42260-216	Cleaning Supplies	443	720	72	720	734	720	720	
222-42260-217	Fire Prevention Supplies	1,570	1,920	1,980	1,920	1,996	1,920	1,920	
222-42260-219	Safety supplies	28,407	28,000	36,532	28,000	14,181	28,480	92,860	
222-42260-300	Professional Srvs	-	3,000	1,000	3,000	-	3,000	3,400	
222-42260-301	Auditing and Acct g Services	4,302	4,800	4,965	4,800	5,025	5,100	5,100	
222-42260-305	Medical Services	7,177	5,400	3,747	5,400	6,993	5,400	5,400	
222-42260-307	Admin/Finance/Computer Chgs	15,229	15,700	15,687	15,700	16,171	16,656	18,322	
222-42260-308	Building Inspection Fees	688	2,000	-	2,000	-	4,000	5,000	
222-42260-315	Service Charges	1,564	1,200	1,345	1,600	-	1,600	1,600	
222-42260-321	Telephone, Cells, & Radios	47,745	33,000	33,097	33,600	33,533	34,600	42,600	
222-42260-322	Postage	288	600	370	600	332	600	600	
222-42260-325	Pagers-Fire Dept.	7,191	5,400	187	5,400	12,067	5,400	5,400	

		2020	2021	2021	2022	2022	2023	2024	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
222-42260-331	Use of personal auto	-	600	-	600	-	600	600	
222-42260-361	General Liability Ins	10,181	12,000	11,304	12,000	13,673	14,500	16,596	
222-42260-381	Electric Utilities	16,190	17,400	16,341	17,400	19,666	17,400	19,200	
222-42260-383	Gas Utilities	5,237	9,000	7,636	9,600	11,842	10,200	14,400	
222-42260-384	Refuse/Garbage Disposal	1,405	1,500	1,219	1,500	1,426	1,500	1,800	
222-42260-401	Building Repairs	1,518	5,000	1,752	5,000	1,635	6,000	7,000	
222-42260-402	Building Maintenance	9,138	5,000	10,585	5,000	6,340	6,000	7,000	
222-42260-409	Other Equipment Repair	27,518	22,000	35,690	24,000	15,963	24,000	24,000	
222-42260-412	Building Rentals	282,940	282,940	282,940	282,940	282,940	-	-	
222-42260-430	Miscellaneous	1,089	1,200	877	1,200	894	1,200	1,200	
222-42260-431	Meeting Expense	140	400	247	400	192	400	400	
222-42260-433	Dues and Subscriptions	4,502	4,800	4,176	4,920	4,070	4,920	5,040	
222-42260-434	Conference & Training	11,881	18,000	35,425	18,000	22,918	19,200	19,200	
222-42260-438	Licenses and Taxes	30	-	-	-	-	-	-	
222-42260-440	Other Contractual Services	12,105	10,800	15,200	12,000	23,135	12,600	13,200	
222-42260-460	Janitorial Services	3,588	4,800	3,588	4,800	4,239	4,200	4,200	
222-42260-500	Capital Outlay FA	213,547	799,200	83,657	-	113,384	675,554	82,208	
222-42260-525	Other Capital Improvements		-	-	-	-	35,100	-	
222-42260-590	Facility Replacement Reserve	-	10,000	-	-	-	20,000	-	
222-42260-600	Debt Srv Principal	55,000	55,000	55,000	115,000	115,000	170,000	175,000	
222-42260-611	Bond Interest	11,950	10,850	19,379	20,650	20,650	17,800	14,350	
222-42260-620	Fiscal Agent s Fees	100	550	150	150	175	150	150	
	TOTAL EXPENDITURES	1,558,728	2,148,064	1,465,727	1,441,661	1,562,900	2,088,310	1,606,384	-23.08%
							Excl. Capital		7.9%
	CHANGE IN FUND BALANCE	551,011	(812,201)	(34,140)	(70,900)	(127,879)	(675,554)	0	
BEGINNING FUND BALANCE		554,056	1,105,067	1,105,067	1,070,927	1,070,927	943,048	267,494	
INCREASE / (DECREASE) IN FUND BALANCE		551,011	(812,201)	(34,140)	(70,900)	(127,879)	(675,554)	-	
ENDING FUND BALANCE		1,105,067	292,866	1,070,927	1,000,027	943,048	267,494	267,494	

2024					
BUDGET RECAP					
OPERATING COSTS				1,046,697	
CAPITAL OUTLAY				271,708	
FIREMAN'S RELIEF PENSION				152,145	
TOTAL 2024 FIRE COSTS				<u>1,470,550</u>	
2024 OPERATING COST BREAKDOWN FOR EACH CONTRACTING CITY					
MINNETRISTA	1,470,550	x	27.42%	403,225	
SHOREWOOD	1,470,550	x	2.22%	32,646	
SPRING PARK	1,470,550	x	13.46%	197,936	
MOUND	1,470,550	x	56.90%	836,743	
TOTAL			<u>100.00%</u>	<u>1,470,550</u>	

AREA FIRE SERVICE FUND BALANCE		
BALANCE JANUARY 1, 2023 (Audit)		267,494
ESTIMATED 2023 REVENUES		1,280,235
ESTIMATED 2023 EXPENDITURES		<u>-1,280,235</u>
ESTIMATED 2023 FUND BALANCE		267,494
ADD 2024 ESTIMATED REVENUE		1,470,550
LESS 2024 ESTIMATED EXPENDITURES		<u>-1,470,550</u>
PROJECTED BALANCE DECEMBER 31, 2024		<u>267,494</u>

	2024							
	BUDGET BREAKDOWN							
	DEPT	RELIEF	CAPITAL		FUND			
	BUDGET	ASSN	AND	BUILDING	BALANCE	2024	2023	2022
		CONT	RESERVES	PAYMENT	CREDIT	COST	COST	COST
MINNETONKA BEACH	0	0	0	0	0	0	0	0
MINNETRISTA	287,004	41,718	74,502	0	0	403,225	348,224	340,207
				0				
SHOREWOOD	23,237	3,378	6,032	0	0	32,646	27,653	27,267
SPRING PARK	140,885	20,479	36,572	0	0	197,936	172,448	168,477
MOUND	595,571	86,571	154,602	0	0	836,743	731,910	715,059
	<u>1,046,697</u>	<u>152,145</u>	<u>271,708</u>	<u>0</u>	<u>0</u>	<u>1,470,550</u>	<u>1,280,235</u>	<u>1,251,010</u>

AREA FIRE SERVICE FUND						
<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
0	0	0	0	0	0	98,830
403,225	348,224	340,207	322,204	317,662	309,353	299,091
32,646	27,653	27,267	24,560	25,029	26,828	25,972
197,936	172,448	168,477	164,749	158,831	150,624	144,688
<u>836,743</u>	<u>731,910</u>	<u>715,059</u>	<u>704,349</u>	<u>684,669</u>	<u>667,347</u>	<u>646,989</u>
<u>1,470,550</u>	<u>1,280,235</u>	<u>1,251,010</u>	<u>1,215,862</u>	<u>1,186,191</u>	<u>1,154,152</u>	<u>1,215,570</u>

		2020	2020	2021	2021	2022	2022	2023	2024	Percentage
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Commons Docks										
281-45210-34725	Dock Permits	122,500	126,023	122,500	124,722	125,000	132,825	130,000	130,000	
281-45210-34735	Multiple Slip Permits	35,000	42,075	35,000	43,136	50,000	49,200	50,000	50,000	
281-45210-34745	Wait List Fee	4,000	4,131	4,000	4,545	4,000	4,859	4,800	4,800	
281-45210-36200	Miscellaneous Revenues	100	100	100	-	100	100	-	-	
281-45210-36210	Interest Earnings	1,000	1,036	1,000	448	1,000	4,319	-	-	
	TOTAL REVENUES	162,600	173,365	162,600	172,851	180,100	191,303	184,800	184,800	0.00%
Commons Docks										
281-45210-101	F T Empl Regular	33,500	33,515	35,500	35,500	45,000	45,000	55,000	60,000	
281-45210-103	Part-Time Empl Inspector/Parks	21,600	16,829	21,600	16,960	25,600	21,337	30,600	35,600	
281-45210-121-37	PERA & FICA	848	63	848	73	848	103	848	428	
281-45210-151	Worker s Comp Insurance Prem	-	271	-	-	300	-	75	86	
	Payroll Related	55,948	50,678	57,948	52,533	71,748	66,440	86,523	96,114	11.08%
281-45210-200	Office Supplies	100	-	100	-	100	33	100	100	
281-45210-202	Duplicating and copying supply	200	52	200	260	200	279	200	300	
281-45210-210	Operating Supplies	800	4,819	2,500	756	2,500	2,292	2,500	2,500	
281-45210-212	Motor Fuels	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
281-45210-220	Equip. Parts, Repair/Maintenance	2,000	80	2,000	3,477	2,000	8,578	2,000	9,000	
281-45210-300	Professional Srvs	500	-	500	3,474	-	-	-	-	
281-45210-301	Auditing and Acct g Services	1,000	978	1,200	1,014	1,200	1,256	1,300	1,300	
281-45210-305	Medical Services	-	-	-	174	-	-	-	-	
281-45210-307	Admin/Finance/Computer Chgs	9,000	8,400	8,700	8,652	8,700	8,961	9,230	10,153	
281-45210-315	Service Charges	400	170	400	197	400	-	400	200	
281-45210-322	Postage	500	324	500	333	500	339	500	500	
281-45210-328	Employment Advertising	-	-	-	414	-	-	-	-	
281-45210-331	Use of personal auto	330	218	300	241	300	215	300	300	
281-45210-351	Legal Notices Publishing	500	94	500	85	500	50	500	100	
281-45210-361	General Liability Ins	1,960	2,735	2,019	1,902	2,019	2,301	1,000	1,140	
281-45210-381	Electric Utilities	1,000	375	1,000	375	500	375	500	500	
281-45210-383	Gas Utilities	900	563	900	563	900	563	900	900	
281-45210-384	Refuse/Garbage Disposal	500	500	500	500	500	225	500	500	
281-45210-400	Repairs & Maintenance	5,000	9,077	5,000	313	10,000	625	10,000	10,000	
281-45210-404	Machinery/Equip Repairs/Maint	990	1,438	1,500	1,250	1,500	1,438	1,500	1,500	
281-45210-430	Miscellaneous	500	-	500	-	500	-	500	-	
281-45210-431	Meeting Expense	300	63	330	63	330	63	330	100	
281-45210-433	Dues and Subscriptions	85	73	85	38	85	38	85	100	
281-45210-434	Conference & Training	375	375	375	375	375	375	375	375	
281-45210-439	LMCD	7,000	5,908	7,000	5,908	6,000	5,905	6,000	6,000	
281-45210-440	Other Contractual Services	16,000	15,837	16,000	26,817	18,000	27,003	18,000	25,000	
281-45210-500	Capital Outlay - Parks Equip/FA	-	1,904	-	-	-	-	-	-	
281-45210-515	Capital Outlay/Reserves	30,500	-	29,500	11,638	30,000	-	30,000	30,000	
281-45210-533	City Tree Removal	5,000	-	5,000	-	5,000	6,241	5,000	5,000	
	TOTAL EXPENDITURES	142,888	105,661	146,057	122,352	164,857	134,595	179,243	202,682	13.08%
	CHANGE IN FUND BALANCE	19,712	67,704	16,543	50,499	15,243	56,708	5,557	(17,882)	
BEGINNING FUND BALANCE										
		223,729	223,729	291,433	291,433	341,932	341,932	398,640	404,197	
INCREASE / (DECREASE) IN FUND BALANCE										
		19,712	67,704	16,543	50,499	15,243	56,708	5,557	(17,882)	
ENDING FUND BALANCE										
		243,441	291,433	307,976	341,932	357,175	398,640	404,197	386,314	

Harbor/Transit District/HRA										
285-46300-31010	Current Ad Valorem Taxes - HRA Levy	75,955	75,955	75,955	74,105	75,000	72,405	71,150	68,550	
285-46300-34705	LMCD Fees Lost Lake Slips	700	5,011	700	250	-	-	-	-	
285-46300-34737	Lost Lake Slip Revenues	75,000	74,758	75,000	75,143	85,100	92,050	85,100	85,100	
285-46300-36240	Refunds and Reimbursements	-	-	-	-	-	-	-	-	
285-46300-39210	Interest Earnings	-	231	-	197	-	4,424	-	-	
	TOTAL REVENUES	151,655	155,955	151,655	149,695	160,100	168,879	156,250	153,650	-1.66%
Harbor/Transit District/HRA										
285-46388-210	Operating Supplies	1,500	327	1,500	279	1,500	828	1,500	1,000	
285-46388-300	Professional Svcs	-	1,800	25,000	19,582	-	7,910	-	10,000	
285-46388-301	Auditing and Acctg Services	-	782	800	811	800	838	880	880	
285-46388-307	Admin/Finance/Computer Chgs	3,600	3,780	3,900	3,893	3,900	4,017	4,138	4,552	
285-46388-315	Service Charges	-	112	-	146	-	-	-	-	
285-46388-361	General Liability Ins	7,000	6,197	7,210	6,792	7,426	8,256	6,000	6,840	
285-46388-381	Electric Utilities	18,000	18,526	18,000	19,576	19,000	25,398	19,000	26,000	
285-46388-400	Repairs & Maintenance	3,000	-	3,000	-	3,000	64	3,000	-	
285-46388-401	Building Repairs	2,500	-	2,500	-	2,500	-	2,500	-	
285-46388-430	Miscellaneous (LMCD)	3,000	1,276	3,000	1,728	3,000	1,784	3,000	1,800	
285-46388-440	Other Contractual Services	13,000	3,031	8,000	13,999	8,000	16,304	8,000	15,000	
	TOTAL EXPENDITURES	51,600	35,831	72,910	66,806	49,126	65,399	48,018	66,072	37.60%
	CHANGE IN FUND BALANCE	100,055	120,124	78,745	82,889	110,974	103,480	108,232	87,578	
BEGINNING FUND BALANCE		(9,082)	(9,082)	111,042	111,042	193,931	193,931	297,411	405,643	
INCREASE / (DECREASE) IN FUND BALANCE		100,055	120,124	78,745	82,889	110,974	103,480	108,232	87,578	
ENDING FUND BALANCE		90,973	111,042	189,787	193,931	304,905	297,411	405,643	493,221	
	Build reservers for parking deck and lost lake slip maintenance/replacement, park improvement:									
	Parking Deck bonds expire in 2034									

		2020	2021	2021	2022	2022	2023	2024	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	of Op Rev
Liquor Store									
	TOTAL NONOPERATING REVENUES	1,395	-	1,362	-	7,928	-	-	
	TOTAL SALES (OP REVENUE)	3,838,205	3,110,000	3,873,955	3,500,000	3,820,757	3,780,000	3,825,000	
	TOTAL COST OF SALES	2,760,265	2,297,602	2,756,169	2,520,000	2,721,381	2,797,200	2,819,230	
	GROSS PROFIT	1,077,940	812,398	1,117,786	980,000	1,099,376	982,800	1,005,770	73.71%
	GROSS PROFIT - %	28.08%	26.12%	28.85%	28.00%	28.77%	26.00%	26.29%	
609-49750-101	F T Empl Regular	137,380	155,153	141,558	153,182	99,458	102,584	107,873	
609-49750-103	Part-Time Employees	130,142	110,000	120,763	130,000	155,089	206,426	203,742	
609-49750-103	Part-Time Paid Time Off	-	-	-	-	-	-	6,100	
609-49750-113	Vacation Pay	-	-	-	-	6,336	-	-	
609-49750-114	Holiday Pay	-	-	-	-	3,998	-	-	
609-49750-115	Sick Pay	-	-	-	-	522	-	-	
609-49750-116	Severance Pay	-	-	-	-	4,178	-	-	
609-49750-121	PERA	19,196	19,886	19,718	21,239	19,176	22,529	23,829	
609-49750-122	FICA	18,698	20,284	18,648	21,663	18,889	22,980	24,305	
609-49750-131	Employer Paid Health	25,428	28,800	27,258	31,200	17,910	16,200	17,400	
609-49750-133	Employer Paid Dental	1,058	1,051	1,058	1,058	618	529	529	
609-49750-134	Employer Paid Life	24	25	24	25	48	12	12	
609-49750-135	Emp Health Care Saving Plan	2,400	2,400	2,400	2,400	1,400	1,200	1,200	
609-49750-137	LTD	544	815	608	804	461	493	517	
609-49750-140	Unemployment Comp	14	2,000	-	2,000	6,972	1,500	1,500	
609-49750-151	Workers Comp Insurance	9,955	11,330	8,183	11,000	10,657	12,000	13,787	
	Total Payroll Related	344,839	351,744	340,218	374,571	345,712	386,454	400,795	3.71%
609-49750-200	Office Supplies	979	2,200	611	2,200	1,196	1,000	1,000	
609-49750-202	Duplicating and copying supply	1,084	600	1,457	600	1,225	1,200	1,200	
609-49750-205	Computer Hardware/Software	4,542	1,700	2,449	1,700	2,450	2,500	2,500	
609-49750-210	Operating Supplies	23,015	10,000	11,033	10,000	11,874	10,000	10,000	
609-49750-218	Clothing and Uniforms	1,935	1,000	852	1,000	1,407	1,000	1,500	
609-49750-300	Professional Svcs	-	1,000	-	1,000	1,501	-	-	
609-49750-301	Auditing and Acct g Services	6,356	7,000	6,596	6,500	6,804	7,000	7,000	
609-49750-305	Medical Services	-	50	-	50	1,840	1,000	1,000	
609-49750-307	Admin/Finance/Computer Chgs	35,469	33,800	36,532	33,800	34,814	35,858	51,444	
609-49750-315	Service Charges	4,916	-	5,437	5,000	440	2,000	500	
609-49750-321	Telephone, Cells & Radios	2,760	3,000	2,928	3,400	3,009	3,400	3,400	
609-49750-322	Postage	21	-	13	-	117	-	-	
609-49750-328	Employment Advertising	470	2,000	366	2,000	410	800	800	
609-49750-331	Use of personal auto	71	500	195	500	373	500	500	
609-49750-340	Advertising/Marketing	5,416	10,000	13,811	15,000	9,848	10,000	10,000	
609-49750-351	Legal Notices Publishing	100	200	100	200	107	200	200	
609-49750-361	General Liability Ins	16,821	19,000	17,898	19,000	21,649	19,000	21,660	
609-49750-381	Electric Utilities	19,052	20,000	19,283	20,000	21,432	20,000	23,000	
609-49750-382	Water Utilities	806	800	824	800	856	1,000	1,200	
609-49750-383	Gas Utilities	2,110	2,500	2,556	2,500	4,409	3,500	4,500	
609-49750-400	Building Repairs/Maintenance	15,936	15,000	27,228	15,000	15,070	15,000	15,000	
609-49750-405	Depreciation Expense	39,008	40,000	39,411	39,500	39,411	39,411	39,330	
609-49750-412	Building Rentals	15,042	12,000	11,891	15,000	19,020	14,000	20,000	
609-49750-430	Miscellaneous	20	125	-	125	20	-	-	
609-49750-431	Meeting Expense	124	300	316	300	229	500	500	
609-49750-433	Dues and Subscriptions	2,765	2,800	2,810	2,800	2,700	2,800	2,800	
609-49750-434	Conference & Training	570	1,200	1,273	1,400	600	1,400	1,400	
609-49750-440	Other Contractual Services	5,014	11,000	8,841	11,000	6,095	10,000	8,000	
609-49750-460	Janitorial Services	-	2,500	-	2,500	-	1,000	-	
609-49750-485	Credit Card Charges	87,330	60,000	100,274	80,000	133,988	98,280	105,000	
609-49750-700	Transfers	175,000	200,000	200,000	250,000	250,000	300,000	300,000	
	TOTAL EXP BEFORE TRANSFERS	636,571	612,019	655,203	667,446	688,606	688,803	734,229	6.59%
	OPERATING INCOME/(LOSS)	441,369	200,379	462,583	312,554	410,770	293,997	271,541	
	CHANGE IN NET POSITION BEFORE TRANSFERS	442,764	200,379	463,945	312,554	418,698	293,997	271,541	
	CHANGE IN NET POSITION AFTER TRANSFERS	267,764	379	263,945	62,554	168,698	(6,003)	(28,459)	
	BEGINNING NET POSITION	1,463,927	1,731,001	1,771,001	1,995,636	1,995,636	2,164,334	2,158,331	

<u>Op Income</u> <u>Year</u>	<u>Op Income</u> <u>\$ before</u> <u>transfers</u>	Non-debt Transfer \$	Inventory	Inv % PY Sales	Sales	Gross Profit	Gross Profit % >= 26	Op Inc % Op Rev % >= 7%	Tot PR % Op Rev % <= 10%
2024 PRELIM	271,541	300,000			3,825,000	1,005,770	26.29%	7.10%	10.01%
2023 BUD	293,997	300,000			3,780,000	982,800	26.00%	7.78%	9.96%
2022	418,698	250,000	477,305	12.3%	3,820,758	1,099,377	28.77%	10.96%	9.05%
2021	462,583	200,000	478,232	12.5%	3,873,955	1,117,786	28.90%	11.94%	8.78%
2020	441,365	175,000	373,361	12.1%	3,838,205	1,077,940	28.10%	11.50%	8.98%
2019	260,871	175,000	326,683	10.6%	3,093,819		26.87%	8.43%	10.50%
2018	204,217	125,000	336,883	10.7%	3,092,958		25.79%	6.60%	11.29%
2017	237,333	125,000	392,059	12.9%	3,158,884		26.32%	7.51%	10.42%
2016	198,651	50,000	390,352	13.2%	3,046,662		25.48%	6.52%	10.40%
2015	232,473	50,000	386,919	13.3%	2,964,851		26.33%	7.84%	10.23%
2014	220,451	50,000	324,546	11.2%	2,919,732		26.08%	7.55%	10.16%
2013	203,189	50,000	332,956	11.7%	2,887,226		25.59%	7.04%	10.52%
2012	179,232	50,000	327,773	12.3%	2,835,506		26.06%	6.32%	10.15%
2011	96,913	0	300,400	11.0%	2,675,527		27.62%	3.62%	10.68%
2010	152,334	0	414,748	15.1%	2,738,976		26.98%	5.56%	11.09%

Updated as of 8/4/23														2023
2023 ACTUAL RATES	City	Water Base Rate	Water Over Base	Total Water	Sewer Base	Sewer Over Base	Total Sewer	Recycling	Storm Water	Street Lights	Monthly Grand Total	\$ Incr.	% Incr.	City Tax Rate
	Mound	19.48	27.88	47.36	40.85	12.67	53.52	5.25	1.00	0.50	107.63	2.94	2.8%	31.3%
	Columbia Heights	12.41	27.85	40.26	10.30	16.70	27.00	8.41	5.78	N/A	81.45	6.55	8.7%	58.2%
	Orono	16.67	46.04	62.71	70.37	N/A	70.37	6.25	16.00	N/A	155.33	2.82	1.8%	16.6%
	Medina	13.12	19.88	33.00	22.96	29.20	52.16	N/A	3.13	N/A	88.29	1.44	1.7%	22.5%
	Minnetrista	11.30	23.85	35.15	36.33	N/A	36.33	4.33	9.67	N/A	85.48	6.50	8.2%	19.2%
	Hamel	18.24	25.40	43.64	22.96	29.20	52.16	N/A	3.13	N/A	98.93	1.54	1.6%	22.5%
	Minnetonka	N/A	17.15	17.15	24.55	18.00	42.55	7.05	7.97	N/A	74.72	4.68	6.7%	33.9%
	Maple Plain	11.71	37.54	49.25	29.80	22.11	51.91	N/A	3.59	N/A	104.74	4.66	4.7%	52.4%
	Spring Park	8.33	19.63	27.97	8.33	45.00	53.33	N/A	N/A	N/A	81.30	18.31	29.1%	29.2%
	Golden Valley	7.00	35.30	42.30	28.87	N/A	28.87	12.00	9.33	4.52	97.03	3.30	3.5%	53.4%
	Watertown	19.72	16.52	36.24	23.36	26.78	50.14	N/A	5.63	N/A	92.01	6.47	7.6%	44.9%
Mid Point (CURRENT 2023 RATES):				39.55			47.12	7.22	6.52		100.41		6.94%	
Actual 2020 Rates:		18.91	27.07	45.98	37.38	11.58	48.96	4.00	1.00	0.50	100.44	\$ 1.42	1.4%	
Actual 2021 Rates:		18.91	27.07	45.98	38.50	11.93	50.43	4.00	1.00	0.50	101.91	1.47	1.5%	
Actual 2022 Rates:		18.91	27.07	45.98	39.66	12.30	51.96	5.25	1.00	0.50	104.69	2.78	2.7%	
Actual 2023 Rates:		19.48	27.88	47.36	40.85	12.67	53.52	5.25	1.00	0.50	107.63	2.94	2.8%	
		2011		2012	2013	2014	2015	2016	2017	2018	2019 - 22	2023		
Water:		0% incr tiers,170% base (\$5 to \$13.50)		0.0%	7.5%	2.0%	8.5%	8.5%	8.5%	0.0%	0.0%	3.0%		
Sewer:		0%		7.5%	6.0%	10.0%	9.5%	9.5%	9.5%	3.0%	3.0%	3.0%		
Storm:		67% incr (\$4 to \$6.67)		7.5%	15.0%	9.0%	6.5%	6.5%	0.0%	-90.0%	0.0%	0.0%		

		2020	2021	2021	2022	2022	2023	2024	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Water Utility									
	TOTAL REVENUES	2,089,200	2,030,000	2,521,499	2,030,000	2,408,279	2,090,900	TBD	#VALUE!
Water Utility									
601-49400-101	F T Empl Regular	121,407	163,561	142,125	164,470	123,047	171,546	232,776	
601-49400-102	F T Empl Overtime	18,775	22,000	22,315	22,000	30,099	22,000	30,000	
601-49400-103	Part-Time Employees	-	6,500	-	6,500	2,659	6,500	6,500	
601-49400-112	Comp Time Pay	3,217	-	4,905	-	6,647	-	-	
601-49400-113	Vacation Pay	9,466	-	6,476	-	6,407	-	-	
601-49400-114	Holiday Pay	7,042	-	8,196	-	7,191	-	-	
601-49400-115	Sick Pay	12,998	-	27,604	-	21,038	-	-	
601-49400-116	Severance Pay	9,903	-	-	-	5,827	-	-	
601-49400-121	PERA	13,811	13,430	15,242	13,985	14,845	14,516	19,708	
601-49400-122	FICA	13,343	14,195	14,999	14,762	15,514	15,304	20,600	
601-49400-131	Employer Paid Health	28,466	25,470	32,196	26,790	31,880	29,190	32,610	
601-49400-133	Employer Paid Dental	1,376	1,208	1,473	1,217	1,362	1,217	1,455	
601-49400-134	Employer Paid Life	94	29	103	28	180	28	34	
601-49400-135	Employer Health Care Saving Pl	3,120	2,760	3,361	2,760	3,056	2,760	3,300	
601-49400-137	LTD	726	472	824	497	834	511	506	
601-49400-140	Unemployment Comp	106	-	243	-	318	-	-	
601-49400-151	Worker s Comp Insurance Prem	13,575	15,450	11,158	15,000	14,532	18,000	18,958	
	Total Payroll Related	257,425	265,076	291,220	268,010	285,436	281,572	366,447	30.14%
601-49400-200	Office Supplies	28	50	98	50	189	50	50	
601-49400-202	Duplicating and copying supply	75	100	231	100	344	100	400	
601-49400-205	Computer HW/Software/Scada	5,134	6,000	2,477	6,000	2,894	6,000	3,500	
601-49400-210	Operating Supplies	53,089	40,000	49,582	55,000	39,163	65,000	55,000	
601-49400-212	Motor Fuels	4,766	5,000	6,233	5,000	9,515	9,000	12,000	
601-49400-218	Clothing and Uniforms	3,198	3,300	3,302	2,300	2,417	3,000	3,000	
601-49400-220	Equip. Parts, Repair/Maint. Supply	8,219	15,000	6,104	10,000	16,076	15,000	15,000	
601-49400-227	Chemicals	6,594	8,000	6,722	8,000	6,486	8,000	12,000	
601-49400-300	Professional Svcs	9,438	20,000	72,843	20,000	28,679	20,000	20,000	
601-49400-301	Auditing and Acct g Services	3,080	3,400	3,196	3,150	3,298	3,400	3,400	
601-49400-305	Medical Services	268	550	555	550	361	550	550	
601-49400-307	Admin/Finance/Comp/OPUS Chgs	51,145	52,600	52,092	52,600	52,577	53,300	56,468	
601-49400-315	Service Charges	2,835	1,600	3,372	2,000	418	2,000	500	
601-49400-321	Telephone, Cells & Radios	7,411	9,000	5,663	9,000	5,128	6,500	6,500	
601-49400-322	Postage	4,383	4,500	5,264	4,500	4,958	5,000	5,000	
601-49400-328	Employment Advertising	398	100	75	100	-	100	100	
601-49400-351	Legal Notices Publishing	831	1,100	2,990	1,100	548	1,100	1,100	
601-49400-361	General Liability Ins	7,348	8,300	7,819	8,300	9,547	15,000	17,100	
601-49400-381	Electric Utilities	40,422	42,000	43,930	42,000	55,175	42,000	57,000	
601-49400-383	Gas Utilities	1,648	4,000	1,587	4,000	3,918	6,000	5,000	
601-49400-384	Refuse/Garbage Disposal	3,520	1,000	801	1,000	668	1,000	1,000	
601-49400-395	Gopher One-Call	1,024	1,300	818	1,300	797	1,300	1,300	
601-49400-400	Building Repairs and Maintenance	5,653	7,000	4,725	8,000	7,963	8,000	8,000	
601-49400-404	Machinery/Equip Repairs/Maint Trucks	2,831	8,000	10,778	9,000	31,515	20,000	30,000	
601-49400-405	Depreciation Expense	848,532	865,000	882,785	855,000	866,147	860,000	887,000	
601-49400-430	Miscellaneous	-	100	6	100	187	100	100	
601-49400-433	Dues and Subscriptions	769	750	756	750	771	750	1,000	
601-49400-434	Conference & Training	1,899	7,000	6,378	7,000	4,397	7,000	7,000	
601-49400-438	Licenses and Taxes	128	500	128	500	777	500	500	
601-49400-440	Infrastruct. Repairs/Contractual Serv.	194,365	148,000	98,017	150,000	107,669	150,000	150,000	
601-49400-455	Permits	1,720	3,000	3,242	3,000	2,153	3,000	3,000	
601-49400-460	Janitorial Services	1,310	1,500	1,517	1,500	1,072	2,000	2,000	
601-49400-470	Water Samples	1,320	1,200	1,691	1,200	1,614	2,000	2,000	
601-49400-500	Capital Outlay FA - Equip	8,283	12,500	-	31,130	-	-	45,000	

		2020	2021	2021	2022	2022	2023	2024	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Water Utility									
601-49400-611	Bond Interest	393,320	390,000	352,767	337,000	324,048	309,000	263,690	
601-49400-620	Fiscal Agent s Fees	2,290	3,000	2,115	3,000	2,415	2,500	3,000	
601-49400-621	Discount on Bonds Issued	9,904	-	-	-		-	-	
	TOTAL EXPENDITURES	1,944,603	1,939,526	1,931,879	1,911,240	1,879,320	1,909,822	2,044,705	7.06%
	CHANGE IN FUND BALANCE	144,597	90,474	589,620	118,760	528,959	181,078	TBD	



CITY OF MOUND

WATER RATE HISTORY

<u>YEAR</u>	<u>GALLONS</u>	<u>RATE</u>	<u>% INCREASE</u>	<u>% of Billings in Tier</u>
1999-2001		NO CHANGE	0.00%	
2002-03	BASE RATE	\$4.45	5.00%	
	FLAT RATE PER 1,000	\$1.30/THOUSAND	5.00%	
2003	BASE RATE	\$4.65	5.00%	
	FLAT RATE PER 1,000	\$1.35/THOUSAND	5.00%	
2004	BASE RATE	\$5.10	10.00%	
	FLAT RATE PER 1,000	\$1.50/THOUSAND	10.00%	
2005	BASE RATE	\$6.10	20.00%	
	FLAT RATE PER 1,000	\$1.80/THOUSAND	20.00%	
2006	BASE RATE	\$6.70	10.00%	
	FLAT RATE PER 1,000	\$2.00/THOUSAND	10.00%	
2007 - 2009	BASE RATE	\$10.18	15.00%	
	FLAT RATE PER 1,000	\$3.05/THOUSAND	15.00%	
2010	RES BASE RATE - QUARTERLY	\$15.00	47.35%	
	RES FIRST TIER 1,000 - 5,000	\$3.51/THOUSAND	15.08%	19%
	RES SECOND TIER 5,001 - 25,000	\$4.04/THOUSAND	32.46%	70%
	RES THIRD TIER 25,001+	\$4.64/THOUSAND	52.13%	11%
2010	BASE RATE - MONTHLY	\$5.00	47.35%	
	FIRST TIER 0 - 2,000	\$3.51/THOUSAND	15.08%	33%
	SECOND TIER 2,001 - 15,000	\$4.04/THOUSAND	32.46%	43%
	THIRD TIER 15,001+	\$4.64/THOUSAND	52.13%	24%
2011	RES BASE RATE - QUARTERLY	\$40.50	170.00%	
	RES FIRST TIER 1,000 - 5,000	\$3.51/THOUSAND	0.00%	19%
	RES SECOND TIER 5,001 - 25,000	\$4.04/THOUSAND	0.00%	70%
	RES THIRD TIER 25,001+	\$4.64/THOUSAND	0.00%	11%
2011	COM BASE RATE - MONTHLY	\$13.50	170.00%	
	COM FIRST TIER 0 - 2,000	\$3.51/THOUSAND	0.00%	33%
	COM SECOND TIER 2,001 - 15,000	\$4.04/THOUSAND	0.00%	43%
	COM THIRD TIER 15,001+	\$4.64/THOUSAND	0.00%	24%
2012			0.00%	
2013			7.50%	
2014			2.00%	
2015-17			8.50%	
2018-22	RES BASE RATE - QUARTERLY	\$56.72	0.00%	
	RES FIRST TIER 1,000 - 5,000	\$4.92/THOUSAND	0.00%	
	RES SECOND TIER 5,001 - 25,000	\$5.66/THOUSAND	0.00%	
	RES THIRD TIER 25,001+	\$6.50/THOUSAND	0.00%	
	COM BASE RATE - MONTHLY	\$18.91	0.00%	
	COM FIRST TIER 0 - 2,000	\$4.92/THOUSAND	0.00%	
	COM SECOND TIER 2,001 - 15,000	\$5.66/THOUSAND	0.00%	
	COM THIRD TIER 15,001+	\$6.50/THOUSAND	0.00%	
2023	RES BASE RATE - QUARTERLY	\$58.42	3.00%	
	RES FIRST TIER 1,000 - 5,000	\$5.07/THOUSAND	3.00%	
	RES SECOND TIER 5,001 - 25,000	\$5.83/THOUSAND	3.00%	
	RES THIRD TIER 25,001+	\$6.70/THOUSAND	3.00%	
	COM BASE RATE - MONTHLY	\$19.48	3.00%	
	COM FIRST TIER 0 - 2,000	\$5.07/THOUSAND	3.00%	
	COM SECOND TIER 2,001 - 15,000	\$5.83/THOUSAND	3.00%	
	COM THIRD TIER 15,001+	\$6.70/THOUSAND	3.00%	

		2020	2021	2021	2022	2022	2023	2024	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Sewer Utility									
	TOTAL REVENUES	2,518,026	2,476,119	2,824,548	2,550,403	2,828,344	2,990,000	TBD	#VALUE!
Sewer Utility									
602-49450-101	F T Empl Regular	121,406	157,061	142,126	164,470	123,048	171,546	240,706	
602-49450-102	F T Empl Overtime	18,775	22,000	22,315	22,000	30,098	22,000	30,000	
602-49450-103	Part-Time Employees	-	8,000	-	8,000	2,660	8,000	8,000	
602-49450-112	Comp Time Pay	3,217	-	4,905	-	6,647	-	-	
602-49450-113	Vacation Pay	9,465	-	6,476	-	6,407	-	-	
602-49450-114	Holiday Pay	7,042	-	8,196	-	7,192	-	-	
602-49450-115	Sick Pay	12,997	-	27,861	-	21,038	-	-	
602-49450-116	Severance Pay	9,903	-	-	-	5,827	-	-	
602-49450-121	PERA	13,811	13,430	15,307	13,985	14,845	14,516	20,303	
602-49450-122	FICA	13,342	14,310	15,262	14,877	15,514	15,418	21,321	
602-49450-131	Employer Paid Health	28,466	25,470	32,153	26,790	31,880	29,190	34,350	
602-49450-133	Employer Paid Dental	1,376	1,471	1,482	1,482	1,362	1,482	1,508	
602-49450-134	Employer Paid Life	94	29	103	28	180	28	35	
602-49450-135	Employer Health Care Saving Pl	3,120	2,760	3,380	2,760	3,056	2,760	3,420	
602-49450-137	LTD	726	383	828	400	835	414	526	
602-49450-138	SICK FFCRA-COVID-19 Pay	-	-	1,100	-	-	-	-	
602-49450-140	Unemployment Comp	106	-	-	-	318	-	-	
602-49450-151	Worker s Comp Insurance Prem	11,312	12,500	9,027	12,500	12,110	15,000	18,958	
	Total Payroll Related	255,158	257,414	290,521	267,293	283,017	280,355	379,128	35.23%
602-49450-200	Office Supplies	11	50	101	50	-	50	50	
602-49450-202	Duplicating and copying supply	31	100	48	100	178	100	400	
602-49450-205	Computer HW/Software/Scada	2,693	6,500	2,477	6,500	2,984	6,500	3,500	
602-49450-210	Operating Supplies	8,988	7,000	5,710	7,000	5,952	7,000	7,000	
602-49450-212	Motor Fuels	7,216	10,000	6,775	10,000	9,515	10,000	12,000	
602-49450-218	Clothing and Uniforms	3,633	3,500	4,134	2,500	1,944	3,000	3,000	
602-49450-220	Equip. Parts, Repair/Maint. Supply	6,259	15,000	9,808	15,000	12,604	15,000	18,000	
602-49450-300	Professional Svcs	42,508	30,000	22,019	30,000	15,924	30,000	25,000	
602-49450-301	Auditing and Acct g Services	3,080	3,400	3,196	3,150	3,297	3,400	3,400	
602-49450-305	Medical Services	634	400	125	400	248	400	400	
602-49450-307	Admin/Finance/Comp/OPUS Chgs	43,729	45,547	44,454	45,547	44,710	45,547	47,933	
602-49450-315	Service Charges	3,225	1,000	3,872	1,000	418	1,000	500	
602-49450-321	Telephone, Cells & Radios	8,958	9,000	7,027	9,000	6,019	9,000	9,000	
602-49450-322	Postage	4,213	4,500	4,136	4,500	4,645	5,000	5,000	
602-49450-328	Employment Advertising	398	300	-	300	-	300	300	
602-49450-351	Legal Notices Publishing	532	200	518	500	548	500	500	
602-49450-361	General Liability Ins	16,821	19,000	17,902	19,000	21,648	25,000	28,500	
602-49450-381	Electric Utilities	34,909	37,000	37,445	37,000	31,031	40,000	35,000	
602-49450-383	Gas Utilities	8,492	7,000	10,322	7,000	11,754	13,000	13,000	
602-49450-384	Refuse/Garbage Disposal	3,521	1,000	928	1,000	723	1,000	1,000	
602-49450-388	Waste Disposal-MCES	749,875	900,870	900,870	863,304	863,304	806,647	825,265	2.31%
602-49450-395	Gopher One-Call	1,025	1,300	819	1,300	797	1,300	1,300	
602-49450-400	Building Repairs and Maintenance	7,810	2,500	4,017	3,500	8,133	3,500	8,000	
602-49450-404	Machinery/Equip Repairs/Maint	6,964	10,000	17,771	11,000	29,035	11,000	35,000	
602-49450-405	Depreciation Expense	579,327	595,000	594,688	595,000	593,815	605,000	632,000	
602-49450-430	Miscellaneous	-	-	3,773	-	187	-	-	
602-49450-433	Dues and Subscriptions	424	300	112	300	116	300	300	
602-49450-434	Conference & Training	1,030	7,000	3,922	7,000	2,902	7,000	5,000	
602-49450-438	Licenses and Taxes	121	400	28	400	187	400	400	
602-49450-440	Infrastruct. Repairs/Contractual Serv.	57,134	75,000	138,076	75,000	71,878	75,000	90,000	
602-49450-455	Permits	-	500	-	500	-	500	500	
602-49450-460	Janitorial Services	1,310	1,500	1,800	1,500	1,497	2,000	2,000	
602-49450-500	Capital Outlay FA	13,807	12,500	11,951	31,130	6,150	-	-	
602-49450-611	Bond Interest	208,486	197,000	230,752	222,000	214,441	217,000	176,950	

		2020	2021	2021	2022	2022	2023	2024	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Sewer Utility									
602-49450-620	Fiscal Agent s Fees	1,000	1,000	1,075	1,000	1,150	1,000	1,000	
602-49450-621	Discount on Bonds Issued	77,770	-	-	-	-	-	-	
	TOTAL EXPENDITURES	2,161,092	2,262,781	2,381,172	2,279,774	2,250,751	2,226,799	2,370,326	6.45%
	CHANGE IN FUND BALANCE	356,934	213,338	443,376	270,629	577,593	763,201	TBD	



SEWER RATE HISTORY

<u>YEAR</u>	<u>GALLONS</u>	<u>RATE</u>	<u>% INCREASE</u>
1999-2001		NO CHANGE	0.00%
2002	MINIMUM UP TO 10,000 OVER 10,000	\$42.00 \$2.60/THOUSAND	5.00% 5.00%
2003	MINIMUM UP TO 10,000 OVER 10,000	\$44.10 \$2.70/THOUSAND	5.00% 5.00%
2004	MINIMUM UP TO 10,000 OVER 10,000	\$48.50 \$3.00/THOUSAND	10.00% 10.00%
2005-2006	MINIMUM UP TO 10,000 OVER 10,000	\$50.90 \$3.15/THOUSAND	5.00% 5.00%
2007	MINIMUM UP TO 10,000 OVER 10,000	\$56.00 \$3.45/THOUSAND	10.00% 10.00%
2008	MINIMUM UP TO 10,000 OVER 10,000	\$58.80 \$3.65/THOUSAND	5.00% 5.00%
2009	MINIMUM UP TO 10,000 OVER 10,000	\$61.74 \$3.83/THOUSAND	5.00% 5.00%
2010	MINIMUM UP TO 10,000 OVER 10,000	\$62.36 \$3.87/THOUSAND	1.00% 1.00%
2011	MINIMUM UP TO 10,000 OVER 10,000	\$62.36 \$3.87/THOUSAND	0.00% 0.00%
2012	MINIMUM UP TO 10,000 OVER 10,000	\$67.03 \$4.16/THOUSAND	7.50% 7.50%
2013	MINIMUM UP TO 10,000 OVER 10,000	\$71.06 \$4.41/THOUSAND	6.00% 6.00%
2014	MINIMUM UP TO 10,000 OVER 10,000	\$78.16 \$4.85/THOUSAND	10.00% 10.00%
2015	MINIMUM UP TO 10,000 OVER 10,000	\$85.59 \$5.31/THOUSAND	9.50% 9.50%
2016	MINIMUM UP TO 10,000 OVER 10,000	\$93.72 \$5.81/THOUSAND	9.50% 9.50%
2017	MINIMUM UP TO 10,000 OVER 10,000	\$102.62 \$6.36/THOUSAND	9.50% 9.50%
2018	MINIMUM UP TO 10,000 OVER 10,000	\$105.70 \$6.55/THOUSAND	3.00% 3.00%
2019	MINIMUM UP TO 10,000 OVER 10,000	\$108.87 \$6.75/THOUSAND	3.00% 3.00%
2020	MINIMUM UP TO 10,000 OVER 10,000	\$112.14 \$6.95/THOUSAND	3.00% 3.00%
2021	MINIMUM UP TO 10,000 OVER 10,000	\$115.50 \$7.16/THOUSAND	3.00% 3.00%
2022	MINIMUM UP TO 10,000 OVER 10,000	\$118.97 \$7.38/THOUSAND	3.00% 3.00%
2023	MINIMUM UP TO 10,000 OVER 10,000	\$122.54 \$7.60/THOUSAND	3.00% 3.00%

		2020	2021	2021	2022	2022	2023	2024	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Storm Water Utility									
675-49425-33160	Grants from other Govt. Units	80,235	-	1,015	-	-	-	-	
675-49425-37270	Storm Sewer Revenue	69,724	155,000	68,839	140,000	68,818	140,000	140,000	
675-49425-37271	Storm Sewer - Commercial	68,636	-	68,086	-	68,862	-	-	
675-49425-37275	Storm Sewer Penalty	969	-	914	-	933	-	-	
	TOTAL REVENUES	219,564	155,000	138,854	140,000	138,613	140,000	140,000	0.00%
Storm Water Utility									
675-49425-205	Computer HW/Software/Scada	-	-	1,800	-	-	-	-	
675-49425-300	Professional Svcs	11,486	20,000	9,903	-	-	-	-	
675-49425-301	Auditing and Acct g Services	782	880	812	800	838	880	880	
675-49425-307	Admin/Finance/Computer Chgs	20,232	20,000	20,839	20,000	20,600	21,218	23,340	
675-49425-315	Service Charges	379	-	329	-	-	-	-	
675-49425-404	Machinery/Equip Repairs/Maint	46	-	46	-	-	-	-	
675-49425-405	Depreciation Expense	234,059	240,000	234,947	237,000	234,957	235,000	234,950	
675-49425-433	Dues and Subscriptions	-	-	-	-	1,640	-	-	
675-49425-434	Conference & Training	1,640	-	1,600	-	-	-	-	
675-49425-440	Other Contractual Services	25,722	30,000	2,770	-	-	-	-	
675-49425-611	Bond Interest	102,160	96,000	81,697	78,000	74,520	73,000	59,945	
675-49425-620	Fiscal Agent Fees	675	1,000	800	1,000	625	1,000	1,000	
675-49425- 621	Discount on Bonds Issued	10,503	-	-	-	-	-	-	
	TOTAL EXPENDITURES	407,684	407,880	355,543	336,800	333,180	331,098	320,115	-3.32%
	CHANGE IN FUND BALANCE	(188,120)	(252,880)	(216,689)	(196,800)	(194,567)	(191,098)	(180,115)	
	BEGINNING FUND BALANCE	200,024	11,904	11,904	(204,785)	(204,785)	(399,352)	(590,450)	
	INCREASE / (DECREASE) IN FUND BALANCE	(188,120)	(252,880)	(216,689)	(196,800)	(194,567)	(191,098)	(180,115)	
	ENDING FUND BALANCE	11,904	(240,976)	(204,785)	(401,585)	(399,352)	(590,450)	(770,565)	



STORM WATER RATE HISTORY

<u>YEAR</u>	<u>GALLONS</u>	<u>MONTHLY RATE</u>	<u>% INCREASE</u>
2005	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$10.80/MONTH	\$2.16	15.00%
2006	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$10.80/MONTH	\$2.16	0.00%
2007	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$10.80/MONTH	\$2.16	0.00%
2008	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$10.80/MONTH	\$2.16	0.00%
2009	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$10.80/MONTH	\$2.16	0.00%
2010	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$20.00/MONTH	\$4.00	85.19%
2011	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$33.35/MONTH	\$6.67	66.67%
2012	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$35.85/MONTH	\$7.17	7.50%
2013	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$41.20/MONTH	\$8.24	15.00%
2014	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$44.90/MONTH	\$8.98	9.00%
2015	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$47.84/MONTH	\$9.57	6.50%
2016	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$50.95/MONTH	\$10.19	6.50%
2017	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$50.95/MONTH	\$10.19	0.00%
2018	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$5.00/MONTH	\$1.00	-90.19%
2019-24	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$5.00/MONTH	\$1.00	0.00%

REF = Residential Equivalent Factor

Note: Only Single Family or Duplex Rates are listed above.
Other classifications include:

	<u>Current Rate</u>	<u>Proposed Rate</u>	
	<u>per month per acre</u>	<u>per month per acre</u>	
Cemeteries	\$3.82	\$3.82	0.00%
Parks and Railroads	\$11.65	\$11.65	0.00%
Retail/Commercial/Industrial/Warehouse	\$78.36	\$78.36	0.00%
Church/Schools/Institutional Use	\$19.46	\$19.46	0.00%
Multi-Family	\$46.73	\$46.73	0.00%

Rates for these classifications are higher because of the amount of hardcover typically associated with these properties.

		2020	2021	2021	2022	2022	2023	2024	Percentage
	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Recycling Utility									
670-49500-33160	Grants from other Govt. Units	19,241	18,000	18,301	14,725	18,661	14,725	18,000	
670-49500-36200	Miscellaneous Revenues	-	-	-	-	197	-	-	
670-49500-36210	Interest Earnings	529	100	206	100	1,762	100	100	
670-49500-37280	Recycling Sales	180,084	178,000	182,192	228,000	234,407	228,000	228,000	
670-49500-37285	Recycling Penalty	3,438	-	3,138	-	4,039	-	-	
	TOTAL REVENUES	203,292	196,100	203,837	242,825	259,066	242,825	246,100	1.35%
Recycling Utility									
670-49500-101	F T Empl Regular	-	500	-	500	320			
670-49500-102	F T Empl Overtime	-	-	378			500	500	
670-49500-121	PERA	-	38	28	38	24	38	38	
670-49500-122	FICA	-	38	26	38	24	38	38	
670-49500-131	Employer Paid Health	-	-	81	-	-	-	-	
670-49500-133	Employer Paid Dental	-	-	2	-	3	-	-	
670-49500-134	Employer Paid Life	-	-	-	-	1	-	-	
670-49500-135	PI	-	-	6	-	7	-	-	
670-49500-137	LTD	-	-	2	-	2	-	-	
	Total Payroll Related	0	576	523	576	381	576	576	0.00%
670-49500-202	Duplicating and copying supply	-	9	-	10	-	10	10	
670-49500-210	Operating Supplies					2,175		-	
670-49500-301	Auditing and Acct g Services	782	789	812	790	838	880	880	
670-49500-315	Service Charges	242	-	268	-	-	-	-	
670-49500-370	Chgs	8,800	8,381	9,064	8,381	8,632	8,891	9,780	
670-49500-430	Misc (Leaf drop - organics)	13,300	13,300	13,300	13,300	15,631	13,300	13,300	
670-49500-440	Other Contractual Services	174,239	175,000	174,016	219,035	223,808	219,035	219,035	
	TOTAL EXPENDITURES	197,363	198,055	197,983	242,092	251,465	242,692	243,581	0.37%
	CHANGE IN FUND BALANCE	5,929	(1,955)	5,854	733	7,601	133	2,519	
	BEGINNING FUND BALANCE	234,477	240,406	240,406	238,451	246,260	253,861	253,994	
	INCREASE / (DECREASE) IN FUND BALANCE	5,929	(1,955)	5,854	733	7,601	133	2,519	
	ENDING FUND BALANCE	240,406	238,451	246,260	239,185	253,861	253,994	256,514	
	YEAR	RECYCLING RATE HISTORY			RATE		% INCREASE		
	2011	HOUSEHOLD/MONTH			\$4.25		0.00%		
		HENNEPIN CO. GRANT			\$29,700		10.00%		
	2012 - 2020	HOUSEHOLD/MONTH			\$4.00		-5.88%		
		HENNEPIN CO. GRANT			\$23,790		-19.90%		
	2020	HOUSEHOLD/MONTH			\$4.00		0.00%		
		HENNEPIN CO. GRANT			\$18,000		-24.34%		
	2022 - 2024	HOUSEHOLD/MONTH			\$5.25		31.25%		
		HENNEPIN CO. GRANT			\$14,000		-22.22%		