



# **2026 FINAL PROPOSED BUDGET**

**CITY OF MOUND  
2415 WILSHIRE BOULEVARD  
MOUND, MINNESOTA 55364  
YEAR 2026**



## **LEGISLATIVE BODY**

Mayor

Jason R. Holt

Council Members

Sherrie Pugh  
Kathy McEnaney  
Kevin Castellano  
Michelle Herrick

## **ADMINISTRATIVE STAFF**

City Manager

Jesse Dickson

City Attorney

Scott Landsman

Deputy City Manager

Laila Imihy

City Clerk

Kevin Kelly

Orono Police Chief

Correy Farniok

Community Development/City Planner

Sarah Smith

Public Works Director

Ryan Prich

Fire Chief/Emergency Management

Gregory Pederson

Liquor Store Manager

Ronald Gust, Jr

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YEAR 2026**

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December 9<sup>th</sup>, 2025

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

Dear Mayor and Council Members,

The 2026 preliminary levy was approved at the [September 23<sup>rd</sup> City Council](#) meeting and was certified to Hennepin County on September 24<sup>th</sup>. The Truth in Taxation/final budget and levy approval is scheduled for tonight's meeting. It is important to note that the final levy amount must be the same or lower than the approved preliminary levy amount.

[At the July 22<sup>nd</sup> City Council meeting](#), the City Council, along with Bolton & Menk and City staff, presented a Water Treatment Solution Update to inform the public on the current status of a potential water treatment plant and available solutions. The City has the opportunity to secure below-market financing through the Minnesota Public Facilities Authority (PFA). Based on discussions with the City's PFA loan officer, it was strongly recommended that the City complete an updated Utility Rate Study (URS) to demonstrate a sustainable plan for funding the annual debt service associated with the potential construction of a water treatment plant.

As part of the discussion, the City Council directed staff to request a proposal from the City's financial advisors, Ehlers, for an updated URS and Financial Management Plan (FMP) to better assess the financial impacts of funding a potential water treatment plant. The purpose of this update is to evaluate financing solutions and options available to the City.

The City Council approved Ehlers' proposal for an updated FMP and URS at the [September 23<sup>rd</sup> City Council meeting](#). A key component of the updated URS is to provide the City with guidance on the 2026 utility rate decision, which was discussed and approved at the [November 25<sup>th</sup> City Council meeting](#). Additionally, an updated FMP was also discussed. The updated FMP includes a change in the allocation of franchise fees—from tax reduction in the General Fund to utility rate stabilization in the Water and Sewer Funds. The 2026 final budget has been updated to include this change.

The 2026 final budget and levy is based on the updated FMP, which will be finalized in early 2026. In addition to the reallocation of franchise fees, another important change is a balanced General Fund budget from the budgeted draw of \$283,528 in the preliminary budget. The City's final 2025 General Fund balance is expected to exceed the 2025 budget's projections, due largely to interest income. The General Fund balance will be reviewed as part of the ongoing FMP updates to determine the best use of those funds.

The FMP previously scheduled debt issuance in both 2025 and 2026 to fund the City's Capital Improvement Plan (CIP). However, Staff recommended and the City Council approved combining both project years into a single debt issuance to save on issuance costs. Combining two years of projects into a single debt issuance pushed back the timing of the issuance, and the portion of the 2026 preliminary levy scheduled to fund the debt service will not be needed until 2028. As a result, that portion of the levy has been repurposed to fund the capital reserves.

Finally, the preliminary review of the FMP indicates that the City's Community Investment Fund (parks capital) does not require the Liquor Store's budgeted \$60,000 transfer to meet the fund's goals. The 2026 transfer originally scheduled from Liquor profits to the Community Investment Fund has instead been repurposed to the Water Fund.

The operating budget provided in the packet reflects no changes in services between 2025 and 2026. The preliminary levy approved by the City Council reflected a 6% increase from the prior year. The Finance Committee and staff recommend that the final levy also be approved at 6%.

## **BUDGET HIGHLIGHTS**

### **Payroll Related Expenses – All Funds**

The current Public Works Union (Teamsters Local 320) contract covers budget years 2024-2026 and calls for a 3% wage increase for 2026 and has been built into the budget. The City is subjected to the Minnesota Paid Family and Medical Leave Act that was signed into law in May 2023 and begins in 2026. The City's legally required contribution is estimated to be \$15,000 and is included in the budget as well.

The Fire Commission approved the addition of a new full-time firefighter position, effective July 1, 2026. This addition is in response to the growing need for increased daytime staffing capacity to ensure timely and effective response to calls and support the operational needs of the department. Accordingly, the Area Fire Service Fund's budget will increase by 7.19% over prior year, resulting in a 6.8% increase in the City's share of the related costs of the fund's operations.

In an effort to better respond to the City Council's request for an improvement in customer service responsiveness and tracking related to code enforcement, Staff proposes to add a Planning Technician / Administrative Assistant in 2026. This position's primary responsibility would be to track, monitor and respond to code enforcement inquiries, in addition to supporting the Community Development Department with permitting, planning administration and other customer inquiries. This change will shift the day-to-day administration of code enforcement away from the Field Officer and create more capacity to better respond to residents. The Field Officer will continue to do site inspections and higher-level tasks related to code enforcement such as assisting in litigation, in addition to duties including Emergency Management and Fire Service. This will also create additional capacity for the City as there is currently one Administrative Assistant which covers Administration, Public Works, Planning, and Finance.

### **General Fund**

2026 is an election year, and the departmental budget has been adjusted accordingly to reflect the associated costs. The Parks Department continues to address the ongoing Emerald Ash Borer infestation. The 2026 budget includes a tree removal line item expense of \$200,000, a significant increase from the \$30,000 budgeted for in 2022.

The Planning Department's 2026 budget includes a \$16,000 line item to initiate Phase 1 of the 2050 Comprehensive Plan update. Per state statute, cities within the seven-county metropolitan area are required to update their comprehensive plan every ten years, with the updated plan submitted to and approved by the Metropolitan Council by 2028. Phase 2 of the process is anticipated to occur in 2027, with an estimated cost of \$36,000.

### **Streets CIP**

The City completed a major CIP program in 2019, which began in 2003 and reconstructed the majority of City streets. As part of its long-term street maintenance plan, the City performs crack and/or seal coat projects every 4–9 years, mill and overlay projects every 20 years, and full street reconstruction every 60 years. Maintaining this strategy lowers the long-term cost of street maintenance.

In 2025, the City began maintenance and life-extension projects for the first streets improved in the prior CIP cycle. The FMP includes the funding mechanisms needed to maintain the City's streets through the 2033 CIP year. The projected cost of the City's Street CIP from 2025 through 2033 is \$36.6 million.

### **Enterprise Funds**

#### **Liquor Store Fund**

The purpose of the Liquor Store Fund is to provide property tax and utility rate relief for residents by using store profits to support City operations. Since 2012, the fund has contributed a total of \$2.32 million toward this goal. For 2026, the budget includes a \$360,000 transfer from the Liquor Store Fund to offset both property taxes and utility rates. Of this amount, \$225,000 will be transferred to the Water Fund—an amount that, for comparison, represents a 10.81% increase in Water Fund revenue relative to 2024 actuals, the most recent year with finalized results. Finally, the Street Maintenance Fund will receive the remaining \$135,000 in Liquor transfers to support the fund's goal of extending the useful life of streets reconstructed during the 2003–2019 CIP cycle.

#### **Water Fund**

The City froze water rates from 2018 to 2022 to provide relief to utility customers, while maintaining the fund's necessary CIP. This resulted in significant, planned cash deficits, which were to be covered by the General Fund and newly created capital reserve funds. As of 2024, the cash deficit for the fund grew to \$4.47M. Rate increases of 3% were approved for 2023 and 2024 while the tiered rate structure was modified in 2025.

The City completed a URS in 2024 for both water and sewer operations, which developed a plan to eliminate the Water Fund's deficit by 2030 and established an equitable rate structure aligned with the City's long-term objectives. The URS was reviewed again in 2025, and the updated URS recommended a 15% water rate increase for 2026, which was approved at the [November 25<sup>th</sup> City Council meeting](#).

#### **Sewer Fund**

The City collects, maintains, and inspects its local sanitary sewer system, which includes nearly 63 miles of public sewer lines, 30 lift stations, and 987 manholes. Wastewater collected by the City is treated by the Metropolitan Council Environmental Services (MCES) regional system, which charges the City based on total wastewater volume, including inflow and infiltration (I/I).

A key focus of the Sewer Fund's CIP is the rehabilitation of one lift station annually to maintain the system's reliability, safety, and efficiency. As of 2025, 27 of the 30 lift stations have been upgraded. The last three lift station improvement projects that have commenced have averaged \$900,000 per year, representing a significant and ongoing investment.

MCES wastewater treatment fees will increase by 16.62% in 2026, up from 7.6% in 2025, and above the FMP's estimated average annual increase of 7%. Because 2024 was a heavy rainfall year, increased I/I has contributed to higher wastewater flows and costs, making this expense line item highly volatile. The City's CIP partially addresses I/I through annual manhole rehabilitations and *public* sewer pipe lining projects that reduce rainwater and groundwater infiltration. However, it's important to note that nearly 50% of the system's sewer pipes are located on *private* property and significantly contributes to I/I.

As previously discussed, the City completed a URS in 2024 and reviewed and updated it in 2025. The URS recommended, and the City Council approved, a 7.5% increase in sewer rates for 2026.

### **Storm Water Fund**

The Storm Water Fund addresses drainage issues such as washouts, street flooding, and water in yards and homes.

In 2018, the City reduced the single-family/two-family residential storm water fee from \$30.58 to \$3.00 per quarter to provide utility bill relief, contributing to a 14.5% decrease in the base utility bill. This fee reduction was implemented with the plan that it would create a cash deficit, which would be supported by the General Fund and newly created capital reserve funds. As part of this change, capital improvements were shifted to the Infrastructure Replacement Reserve Fund (streets capital), while the Storm Water Fund's remaining expenses are now primarily debt service payments through 2037. As of December 31, 2024, the Storm Water Fund has accumulated a cash deficit totaling \$2.03 million.

In 2025, the City approved an increase to the single-family/two-family residential water fee from \$3.00 to \$9.00 and in 2026 increased the rate to \$10.50. Additionally, in 2026, the City Council approved the first rate increases since 2015 for commercial and other accounts.

Staff will work with Ehlers to incorporate future storm water rate increases into the updated URS to coordinate rate changes across other utility funds and ensure equitable storm water fees.

### **Recycling Fund**

The City maintains a contract for recycling services with Republic Services at a flat rate of \$5.10 per household per month (PHPM) for the 2022–2026 period, and \$5.85 PHPM for 2027–2031, with no fuel escalators included in the agreement.

The City collects \$5.46 PHPM, with the difference used to fund program administration, the seasonal leaf drop-off site, and the annual May "Clean-Up Day", co-hosted with the City of Minnetrista. Additionally, the City operates an organics recycling drop-off site in the Centennial Building parking lot. Residents must register and obtain a key to access the site—a measure designed to prevent illegal dumping and rodent issues.

## HRA Levy

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

For 2026, the HRA levy is capped at 1.85% of the prior year's taxable market value, equating to a maximum allowable levy of \$416,000. However, staff is recommending that the levy remain at the 2025 level of \$250,000. Approximately 73% of the levy is allocated to debt service payments for the City's parking deck and the remaining 27% supports operations and maintenance. Since 2019, revenues from Lost Lake slips have been credited to the fund. Prior to the inclusion of the slip revenues, the fund had been operating in a deficit. Slip revenues have played a key role in building fund balance reserves for future maintenance needs.

Item	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Final Budget
Change in Total Levy (%)	5%	5%	5%	11.66%	6%	6%
Projected City Tax Rate	39.84%	40.19%	32.39%	33.25%	35.48%	36.52%
Change in Tax Capacity	11.04%	4.45%	31.07%	10.33%	-1.02%	2.95%
Total Levy Increase (\$)	\$472,989	\$314,379	\$330,171	\$808,456	\$464,617	\$492,773
Capital Reserve Funding	\$775,000	\$880,000	\$703,000	\$1,383,928	\$1,988,000	\$1,579,287
Special Levies (Debt)	\$1,727,028	\$1,636,591	\$1,336,089	\$1,104,742	\$791,000	\$776,000
Local Government Aid (LGA)	\$313,146	\$313,146	\$168,842	\$74,762	\$0	\$0

## Tax Levy Recap

Other notable 2026 budget information is the City Property Tax Rate (Net Levy/Tax Capacity = Tax Rate) as illustrated in the chart below.

Fund balance is monitored and maintained to ensure adequate cash flow between the City's bi-annual property tax receipts. Unassigned fund balance is a key indicator of fiscal strength and plays an important role in the City's bond rating. Long-term financial planning, along with prudent City Council and management practices, also contribute significantly to the City's overall financial health. Reflecting these strengths, Standard & Poor's has assigned the City a bond rating of AA+, indicating a very high level of creditworthiness.

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,

*Jesse Dickson*

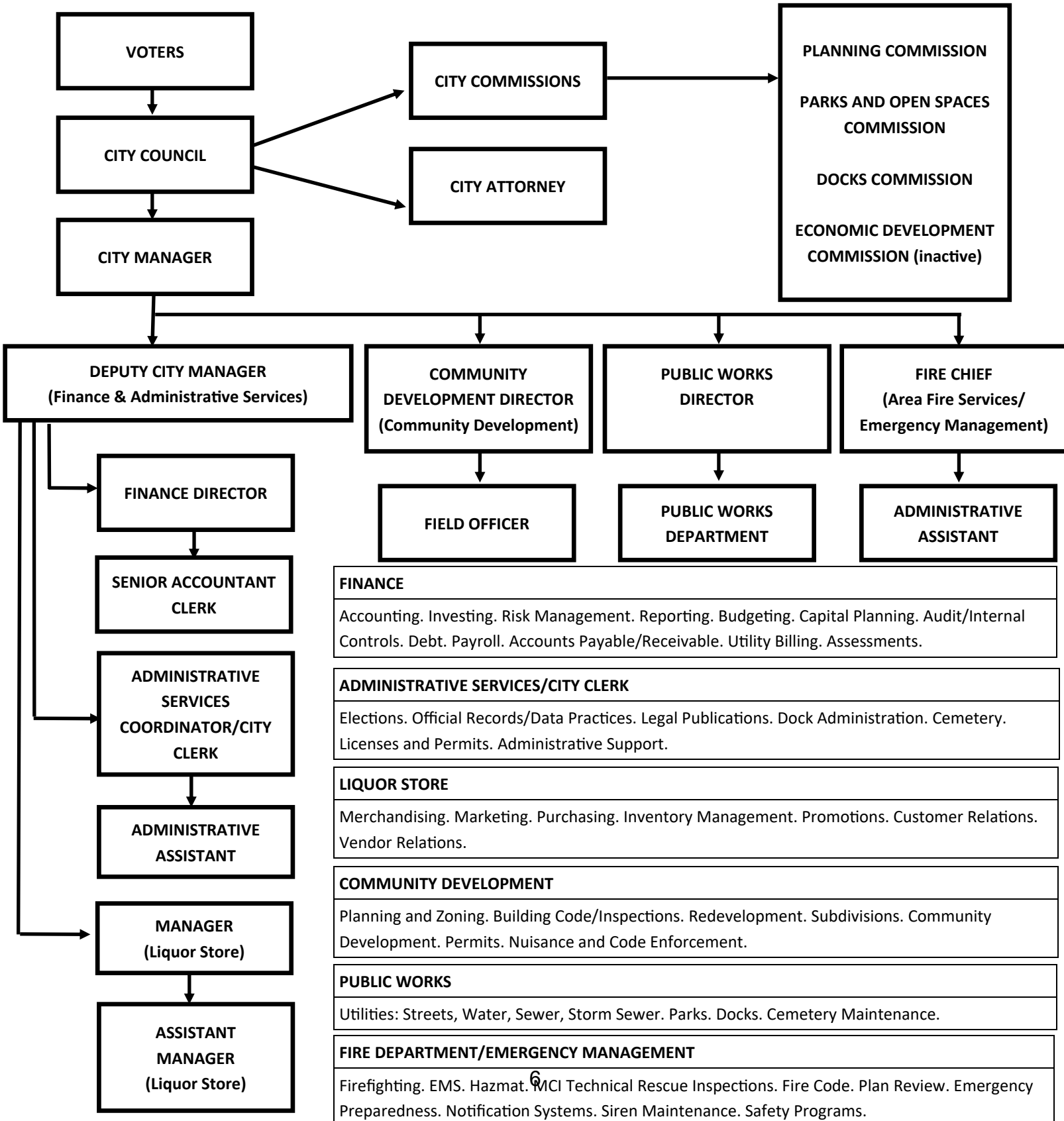
Jesse Dickson  
City Manager

*Lailia Imihy*

Laila Imihy  
Deputy City Manager



## CITY OF MOUND - ORGANIZATIONAL CHART



**FINANCE**  
Accounting. Investing. Risk Management. Reporting. Budgeting. Capital Planning. Audit/Internal Controls. Debt. Payroll. Accounts Payable/Receivable. Utility Billing. Assessments.

**ADMINISTRATIVE SERVICES/CITY CLERK**  
Elections. Official Records/Data Practices. Legal Publications. Dock Administration. Cemetery. Licenses and Permits. Administrative Support.

**LIQUOR STORE**  
Merchandising. Marketing. Purchasing. Inventory Management. Promotions. Customer Relations. Vendor Relations.

**COMMUNITY DEVELOPMENT**  
Planning and Zoning. Building Code/Inspections. Redevelopment. Subdivisions. Community Development. Permits. Nuisance and Code Enforcement.

**PUBLIC WORKS**  
Utilities: Streets, Water, Sewer, Storm Sewer. Parks. Docks. Cemetery Maintenance.

**FIRE DEPARTMENT/EMERGENCY MANAGEMENT**  
Firefighting. EMS. Hazmat. MCI Technical Rescue Inspections. Fire Code. Plan Review. Emergency Preparedness. Notification Systems. Siren Maintenance. Safety Programs.

## City of Mound General Fund / Levy Key Statistics

<u>Year</u>	<u>Actual Total Fund Balance as % of Exp</u>	<u>Surplus, Break-even or (Spend Down) Actual</u>	<u>General Fund Levy % Chg Budget</u>	<u>General Fund Rev % Chg Budget</u>	<u>General Fund Exp % Chg Budget</u>	<u>Total Levy % Chg</u>	<u>Change in Tax Capacity %</u>	<u>Tax Rate %</u>
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%
<b>AVG (2000-09)</b>	<b>46.18%</b>	<b>\$ (6,406)</b>	<b>7.95%</b>	<b>6.66%</b>	<b>7.17%</b>	<b>10.84%</b>	<b>7.87%</b>	<b>32.48%</b>
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%	38.33%
2022	56.24%	\$30,375	8.00%	5.21%	9.11%	5.00%	4.45%	38.74%
2023	59.43%	\$713,649	20.00%	9.90%	9.10%	5.00%	31.07%	31.26%
2024	63.51%	\$358,303	7.38%	14.35%	11.16%	11.66%	9.36%	32.22%
2025 BUD	59.58%	\$0	3.28%	-3.53%	-2.86%	6.00%	-1.02%	34.43%
2026 PROP	62.18%	\$0	17.08%	4.54%	4.54%	6.00%	2.95%	35.50%
<b>AVG (10-26)</b>	<b>56.76%</b>	<b>\$ 136,543</b>	<b>3.90%</b>	<b>2.36%</b>	<b>3.15%</b>	<b>3.16%</b>	<b>3.36%</b>	<b>43.08%</b>

**CITY OF MOUND  
TAX LEVY RECAP**

Fund	Description	Type	2021	2022	2023	2024	2025	2026
101	Revenue - General Operations	Revenue	3,710,665	4,009,744	4,813,693	5,168,836	5,338,592	6,250,484
222	Fire Department Levy	Revenue	78,379	79,115	82,839	86,571	91,102	95,696
401	Infrastructure Replacement Reserve Fund	Capital	220,000	220,000	308,000	818,928	1,278,000	969,287
403	Cap Replacement - Vehicles & Equip	Capital	340,000	340,000	-	150,000	250,000	260,000
404	Community Investment Fund	Capital	140,000	220,000	320,000	325,000	320,000	200,000
405	Cap Replacement - City Buildings	Capital	75,000	100,000	75,000	90,000	140,000	150,000
362	G.O. Ref (2008B) 2016B	Special	50,000	50,000	50,000	-	-	-
363	G.O. Refunding - (2009A) 2018A	Special	215,600	215,600	215,600	215,600	-	-
370	G.O. Refunding - 2011A	Special	200,274	173,762	179,054	-	-	-
364	G.O. Improvement - 2011B - 2020A	Special	150,000	150,000	150,000	150,000	130,000	125,000
365	G.O. Improvement - 2012A	Special	50,000	50,000	50,000	50,000	-	-
371	G.O. Refunding - 2012B (PS Building)	Special	349,000	349,000	-	-	-	-
310	G.O. Improvement - 2013A	Special	100,000	100,000	100,000	100,000	85,000	85,000
311	G.O. Improvement - 2014A	Special	38,285	37,340	41,527	40,214	-	-
312	G.O. Improvement/Ref- 2015A	Special	272,000	210,000	70,000	70,000	70,000	55,000
313	G.O. Improvement - 2016A	Special	121,869	120,889	119,908	118,928	146,000	151,000
602	G.O. Improv - 2020A	Special	180,000	180,000	360,000	360,000	360,000	360,000

TOTAL LEVY	6,291,072	6,605,450	6,935,621	7,744,077	8,208,694	8,701,467
CHANGE FROM PRIOR YEAR	5.00%	5.00%	5.00%	11.66%	6.00%	6.00%
REVENUE LEVY (OPERATIONS)	3,789,044	4,088,859	4,896,532	5,255,407	5,429,694	6,346,180
CHANGE FROM PRIOR YEAR	7.89%	7.91%	19.75%	7.33%	3.32%	16.88%
CAPITAL LEVY	775,000	880,000	703,000	1,383,928	1,988,000	1,579,287
CHANGE FROM PRIOR YEAR	7.94%	13.55%	-20.11%	96.86%	43.65%	-20.56%
SPECIAL LEVY (DEBT SERVICE)	1,727,028	1,636,591	1,336,089	1,104,742	791,000	776,000
CHANGE FROM PRIOR YEAR	-27.51%	-5.24%	-18.36%	-17.32%	-28.40%	-1.90%

Fund	Description	Type	2021	2022	2023	2024	2025	2026
285	HRA - Operating	HRA	74,105	72,405	71,150	68,550	67,300	66,200
350	HRA - Transit 2015B Tax Abate	HRA	174,450	176,150	178,850	181,450	182,700	183,800
TOTAL LEVY	248,555	248,555	250,000	250,000	250,000	250,000	250,000	
LESS: FISCAL DISPARITIES LEVY	(19,078)	(17,621)	(15,825)	(12,166)	(12,062)	(11,754)		
NET LEVY	229,477	230,934	234,175	237,834	237,938	238,246		
CHANGE FROM PRIOR YEAR	-0.79%	0.63%	1.40%	1.56%	0.04%	0.13%		

Tax Rate Calculation	2021	2022	2023	2024	2025	2026
CERTIFIED LEVY	6,291,072	6,605,450	6,935,621	7,744,077	8,208,694	8,701,467
LESS: FISCAL DISPARITIES LEVY	(457,938)	(447,893)	(421,905)	(338,401)	(375,485)	(386,896)
NET LEVY	5,833,134	6,157,557	6,513,716	7,405,676	7,833,209	8,314,571
MUNICIPAL TAX RATE	38.329%	38.737%	31.264%	32.217%	34.429%	35.498%
HRA TAX RATE	1.508%	1.453%	1.124%	1.035%	1.046%	1.018%
TOTAL DIRECT TAX RATE	39.837%	40.190%	32.388%	33.252%	35.475%	36.516%

Tax Capacity Information	2021	2022	2023	2024	2025	2026
TAX CAPACITY	16,540,281	17,173,702	22,239,866	24,531,151	24,417,192	25,352,172
LESS: FISCAL DISPARITIES	(380,984)	(362,316)	(349,789)	(391,141)	(433,098)	(481,861)
LESS: TAX INCREMENTS	(940,678)	(915,729)	(1,055,627)	(1,153,241)	(1,231,923)	(1,446,831)
CAPACITY FOR LOCAL RATE	15,218,619	15,895,657	20,834,450	22,986,769	22,752,171	23,423,480
% CHANGE FROM PRIOR YEAR	11.04%	4.45%	31.07%	10.33%	-1.02%	2.95%

Projected City Taxes (Value of Home)	2021	2022	2023	2024	2025	2026
300,000	\$ 1,154	\$ 1,165	\$ 938	\$ 964	\$ 995	\$ 1,024
Median Market Value	\$ 1,011	\$ 1,051	\$ 1,101	\$ 1,207	\$ 1,220	\$ 1,244
400,000	\$ 1,589	\$ 1,603	\$ 1,292	\$ 1,326	\$ 1,382	\$ 1,422
600,000	\$ 2,490	\$ 2,512	\$ 2,024	\$ 2,078	\$ 2,217	\$ 2,282
800,000	\$ 3,486	\$ 3,517	\$ 2,834	\$ 2,910	\$ 3,104	\$ 3,195
1,000,000	\$ 4,482	\$ 4,521	\$ 3,644	\$ 3,741	\$ 3,991	\$ 4,108

**CITY OF MOUND  
SPECIAL LEVIES / DEBT LEVIES**

Collect Year	Improvement & Subsequent Refunding Bonds											2006/07A Ref		Tax ment & Fire I		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			
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		1,636,591	-5.0%	
2023	41,527		50,000	215,600	179,054	150,000	360,000	50,000	-	-	100,000	70,000	119,908		1,336,089	-17.3%	
2024	40,214		-	215,600	-	150,000	360,000	50,000			100,000	70,000	118,928		1,104,742	-16.0%	
2025	-			-		130,000	360,000	-			85,000	70,000	146,000		791,000	-26.0%	
<b>2026</b>	-					<b>125,000</b>	<b>360,000</b>	-			<b>85,000</b>	<b>55,000</b>	<b>151,000</b>		<b>776,000</b>	<b>-1.9%</b>	
2027	-					125,000	360,000	-			85,000	55,000	150,000		775,000	-0.1%	
2028	-					-	360,000	-			85,000	55,000	149,000		649,000	-19.4%	
2029	-						360,000				-	55,000	148,000		563,000	-15.3%	
2030							360,000					55,000	146,000		561,000	-0.4%	
2031							360,000					55,000	149,000		564,000	0.5%	
2032							360,000					-	-		360,000	-56.7%	
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.**

CITY OF MOUND  
 CAPITAL EXPENDITURES  
 2026 BUDGET

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

DEPARTMENT	ITEM DESCRIPTION	2026 REQUESTED AMOUNT	2026 PROPOSED AMOUNT
Equip. Capital Fund (403-500)	Ford F-550 with Aerial Lift	\$ 230,000	\$ 230,000
Equip. Capital Fund (403-500)	Ford F-350 4X4	60,000	60,000
Equip. Capital Fund (403-500)	Toro Zero Turn Mower with Bagger	21,000	21,000
Equip. Capital Fund (403-500)	John Deere Gator	25,000	25,000
Parks Capital Fund (404-500)	Surfside Irrigation	30,000	30,000
Building Capital Fund (405-500)	Depot Improvement Project - Electrical, Ventilation, Appliances, & Cabinetry	30,000	30,000
Building Capital Fund (405-500)	Security Upgrades at City Hall	20,000	20,000
Building Capital Fund (405-500)	Public Works Building Garage Doors Project - Streets, Parks, Water & Sewer	12,500	12,500
Fire Fund (222-500)	Replace Carpet - Flooring (Fire Offices)	16,000	16,000
Water & Sewer Funds (601 & 602)	Public Works Building Garage Doors Project - Streets, Parks, Water & Sewer	12,500	12,500
Water & Sewer Funds (601 & 602)	SCADA Control & Software upgrade	60,000	60,000
Sewer Fund (602-500)	Ford F-150 4X4	49,000	49,000
Total Capital Expenditures		<u>\$ 566,000</u>	<u>\$ 566,000</u>

NOTES:

1. Public Works Capital Improvement Plan (CIP) projects are approved on a project by project basis and are not included above.
2. Items <\$10,000 are expensed but some over \$5,000 are listed for historical transparency.
3. Trade-In values were built into the Long Term Financial Management Plan (FMP) and are already reflected into the levy calculations.
4. All requests above were included in the FMP except SCADA Control & Software upgrade, Surfside Irrigation & City Hall Security upgrades.
5. Westonka Jaycees donated \$15,000 for Depot improvements - staff moved forward future planned CIP for the Depot to facilitate 2026 project & donation.
6. Total 2026 budget for Capital Replacement Reserve Funds (403, 404 & 405) is \$428,500 as itemized above.

City of Mound							
General Fund Summary of Revenue and Expenditures							
Classification	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Proposed	% Change
<b>Revenues</b>							
Taxes	4,601,639	4,804,875	4,903,511	5,177,863	5,338,592	6,250,484	17.08%
Business Licenses & Permits	25,650	33,655	33,200	40,544	36,700	38,100	3.81%
Non-Business Licenses & Permits	208,200	341,284	211,200	217,013	211,200	211,500	0.14%
Intergovernmental	198,842	623,492	531,459	149,540	30,000	32,000	6.67%
Charges for Services	687,088	784,145	940,870	883,707	1,011,890	408,824	-59.60%
Fines & Forfeitures	28,000	40,173	28,000	37,296	32,000	33,000	3.13%
Other	515,000	931,135	515,000	821,487	250,000	250,000	0.00%
<b>TOTAL REVENUES</b>	<b>6,264,419</b>	<b>7,558,759</b>	<b>7,163,240</b>	<b>7,327,450</b>	<b>6,910,382</b>	<b>7,223,908</b>	<b>4.54%</b>
<b>Expenditures</b>							
City Council	99,321	79,237	83,474	70,831	85,967	81,685	-4.98%
Promotions	-	16,732	42,960	39,055	41,500	50,000	20.48%
City Manager	208,641	227,592	259,860	226,019	224,508	233,094	3.82%
Elections	3,100	925	30,000	31,819	3,100	25,300	716.13%
Finance & Administrative Services	466,287	543,062	537,047	539,791	584,433	592,585	1.39%
Assessor	137,000	138,361	142,000	144,891	-	-	0.00%
Legal	150,400	175,309	124,456	244,307	199,470	208,460	4.51%
Centennial Building	53,200	73,764	55,484	43,223	59,676	60,183	0.85%
Information Technology	47,500	33,405	47,000	42,562	47,000	47,000	0.00%
City Hall (2415 Wilshire)	59,200	64,118	65,380	65,392	69,519	82,540	18.73%
Police	2,043,529	2,037,346	2,146,529	2,071,329	2,128,150	2,176,130	2.25%
Emergency Preparedness	49,720	50,825	53,409	50,965	60,753	58,213	-4.18%
Planning & Inspections	511,275	681,271	537,102	562,597	570,030	698,391	22.52%
Streets	965,478	994,282	1,149,505	1,007,808	1,237,629	1,211,485	-2.11%
Parks/Cemetery	576,779	725,379	781,199	768,938	897,405	942,805	5.06%
Fire Protection & Other Transfers - Misc	1,028,071	1,003,502	1,058,172	1,059,619	701,242	756,036	7.81%
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>6,399,501</b>	<b>6,845,110</b>	<b>7,113,579</b>	<b>6,969,146</b>	<b>6,910,382</b>	<b>7,223,908</b>	<b>4.54%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(135,083)</b>	<b>713,649</b>	<b>49,661</b>	<b>358,304</b>	<b>(0)</b>	<b>(0)</b>	<b>0.00%</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,323,695</b>	<b>3,354,070</b>	<b>4,067,719</b>	<b>4,067,719</b>	<b>4,117,381</b>	<b>4,426,023</b>	<b>7.50%</b>
<b>INCREASE / (DECREASE) IN FUND BALANCE</b>	<b>(135,083)</b>	<b>713,649</b>	<b>49,661</b>	<b>358,304</b>	<b>(0)</b>	<b>(0)</b>	<b>0.00%</b>
<b>ENDING FUND BALANCE</b>	<b>3,188,612</b>	<b>4,067,719</b>	<b>4,117,381</b>	<b>4,426,023</b>	<b>4,117,381</b>	<b>4,426,022</b>	<b>7.50%</b>
<b>Beginning Fund Balance 1/1/xx</b>	<b>3,323,695</b>	<b>3,354,070</b>	<b>4,067,719</b>	<b>4,067,719</b>	<b>4,117,381</b>	<b>4,426,023</b>	<b>7.50%</b>
<b><u>Nonspendable for</u></b>							
Prepaid Items		9,576	1,360	1,998			
<b><u>Restricted for</u></b>							
Public Safety		411,697					
<b><u>Committed for</u></b>							
Interfund Loans	1,250,000		1,250,000				
<b><u>Assigned for</u></b>							
Severance Pay	300,000	252,112	300,000	266,243	300,000	300,000	
Next Year Budget Deficit	150,000		150,000				
<b>Unassigned</b>	<b>1,488,612</b>	<b>3,394,334</b>	<b>2,416,021</b>	<b>4,157,781</b>	<b>3,817,381</b>	<b>4,126,022</b>	
<b>Total Fund Balance 12/31/xx</b>	<b>3,188,612</b>	<b>4,067,719</b>	<b>4,117,381</b>	<b>4,426,022</b>	<b>4,117,381</b>	<b>4,426,022</b>	
<b>Unassigned as a % of Expense</b>	<b>25%</b>	<b>52%</b>	<b>35%</b>	<b>62%</b>	<b>55%</b>	<b>57%</b>	

**CITY OF MOUND**

**GENERAL FUND REVENUES**

Account Number	Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Proposed	% Change
<b>Taxes</b>									
101-48000-31010	Current Ad Valorem Taxes	3,566,254	4,151,639	4,370,509	4,453,511	4,835,145	4,963,107	5,863,588	
101-48000-31040	Fiscal Disparities	462,204	450,000	434,366	450,000	342,718	375,485	386,896	
	Current Ad Valorem Taxes	4,028,458	4,601,639	4,804,875	4,903,511	5,177,863	5,338,592	6,250,484	17.1%
<b>Business Licenses &amp; Permits</b>									
101-42000-32010	Liquor Licenses	21,350	17,450	23,650	23,500	29,634	27,000	27,000	
101-42000-32020	Temp Liquor License	250	200	250	200	200	200	200	
101-42000-32030	Garbage Licenses	2,500	2,000	2,500	2,500	2,500	2,500	2,500	
101-42000-32040	THC License	-	-	-	-	1,020	-	500	
101-42000-32172	Public Gathering Permit	2,050	2,500	1,250	2,000	1,375	2,000	1,500	
101-42000-32173	Motorized Watercraft License	-	-	-	-	400	-	800	
101-42000-32180	Other Licenses/Permits	4,900	2,500	5,300	4,000	4,600	4,000	4,600	
101-42000-32190	(Transient)	1,375	1,000	705	1,000	815	1,000	1,000	
	Total	32,425	25,650	33,655	33,200	40,544	36,700	38,100	3.8%
<b>Non-Business Licenses &amp; Permits</b>									
101-42000-32210	Building Permits	180,259	175,000	262,927	175,000	168,719	175,000	175,000	
101-42000-32211	Utility Line Construction	5,300	-	4,400	3,000	4,440	3,000	3,000	
101-42000-32220	Electrical Permit Fee	5,817	5,000	25,211	5,000	13,607	5,000	5,000	
101-42000-32230	Plumbing Connection Permits	15,381	8,000	18,257	8,000	10,264	8,000	8,000	
101-42000-32235	Heating Permits	26,778	20,000	30,274	20,000	19,235	20,000	20,000	
101-42000-32236	Public Land Permits	700	-	200	-	400	-	300	
101-42000-32270	Grading/Excavating	208	200	15	200	348	200	200	
	Total	234,443	208,200	341,284	211,200	217,013	211,200	211,500	0.1%
<b>Intergovernmental</b>									
101-41000-33160	2023)	-	-	411,697	411,697	10,285	-	2,000	
101-41000-33422	LGA - Received 2013-2024	313,146	168,842	168,842	74,762	74,762	-	-	
101-43000-33418	MSA St Maint. to Fund 427	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
101-45000-33160	Grants from other Govt. Units	13,438	-	12,953	15,000	34,493	-	-	
	Total	356,584	198,842	623,492	531,459	149,540	30,000	32,000	6.7%
<b>Charges for Services</b>									
101-41000-34101	Centennial Building Rent	44,146	40,000	42,599	38,000	36,531	35,400	35,674	
101-41000-34107	Zoning Letters	50	-	50	-	50	-	50	
101-42000-34104	Plan Check Fee	96,397	70,000	161,157	70,000	87,186	80,000	80,000	
101-42000-34114	Planning Commission Approval	7,795	5,000	3,700	5,000	3,100	5,000	3,000	
101-42000-34215	Kennel Boarding	1,000	1,000	500	1,000	500	-	-	
101-42000-34220	Filing Fees	16	-	-	-	10	-	10	
101-42000-34310	Container on Right of Way	-	-	50	-	100	-	100	
101-45000-34110	Depot Rental	8,790	5,000	10,025	7,000	7,675	12,000	10,000	
101-45000-34940	Cemetery Lot Sale	2,145	-	355	12,000	24,060	15,000	12,000	
101-48100-37290	Street Lighting Fee	39,359	40,000	38,994	40,000	37,443	32,000	32,000	
101-48100-37295	Street Lighting Penalty	507	-	551	-	592	500	500	
101-48100-38051	Cable TV Franchise Fee	83,395	75,000	73,518	75,000	63,626	63,000	45,000	
101-48100-38053	Cable TV Peg Access Fee	14,282	15,000	11,600	15,000	8,948	10,000	6,500	
101-48100-38060	Center Point Franchise Fee	129,714	128,000	130,013	249,750	209,849	285,000	-	
101-48100-38070	Xcel Energy Franchise Fee	154,532	154,000	155,708	249,750	231,667	290,000	-	
101-49300-34108	Admin Charges to Other Funds	146,840	154,088	155,325	178,370	172,370	183,990	183,990	
	Total	728,968	687,088	784,145	940,870	883,707	1,011,890	408,824	-59.6%

**CITY OF MOUND**

**GENERAL FUND REVENUES**

Account Number	Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Proposed	% Change
<b>Fines &amp; Forfeitures</b>									
101-42000-35100	Court Fines	32,721	25,000	40,173	25,000	33,601	30,000	31,000	
101-42000-35150	Administrative Fines	2,579	3,000	-	3,000	3,695	2,000	2,000	
	<b>Total</b>	<b>35,300</b>	<b>28,000</b>	<b>40,173</b>	<b>28,000</b>	<b>37,296</b>	<b>32,000</b>	<b>33,000</b>	<b>3.1%</b>
<b>Other Revenue</b>									
101-41000-36100	Special Assessments	14,996	12,000	33,838	12,000	14,504	12,000	12,000	
101-41000-36200	Miscellaneous Revenues	8,610	-	701	-	-	-	-	
101-41000-36240	Refunds and Reimbursements	26,713	15,000	26,310	20,000	6,793	20,000	10,000	
101-41000-36205	Check Processing Fees	1,550	-	1,880	-	1,150	1,000	1,000	
101-42000-36240	Refunds and Reimbursements	-	-	498	-	-	-	-	
101-43000-36200	Miscellaneous Revenues	522	-	3,182	-	-	-	-	
101-43000-36240	Refunds and Reimbursements	1,344	10,000	30,862	3,000	2,210	3,000	2,000	
101-45000-36230	Contributions and Donations	2,600	-	267	-	180	-	-	
101-45000-36240	Refunds and Reimbursements	-	-	8,066	-	40	-	-	
101-48100-38055	Antenna Leases	164,207	150,000	173,546	150,000	180,175	184,000	191,000	
101-48400-36210	Interest Earnings	95,808	20,000	292,345	20,000	299,301	20,000	20,000	
101-48500-39101	Sales of General Fixed Assets	-	-	50,113	-	-	-	-	
101-49300-39210	Duplicating Service Charge	12,007	8,000	9,527	10,000	17,134	10,000	14,000	
101-49300-39203	Transfer In - Ends in 2024	250,000	300,000	300,000	300,000	300,000	-	-	
	<b>Total</b>	<b>578,357</b>	<b>515,000</b>	<b>931,135</b>	<b>515,000</b>	<b>821,487</b>	<b>250,000</b>	<b>250,000</b>	<b>0.0%</b>
<b>TOTAL REVENUE</b>		<b>5,994,535</b>	<b>6,264,419</b>	<b>7,558,759</b>	<b>7,163,240</b>	<b>7,327,450</b>	<b>6,910,382</b>	<b>7,223,908</b>	<b>4.54%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	% Change
<b>City Council</b>									
101-41110-103	Part-Time Employees	22,500	22,500	22,150	22,500	22,500	22,500	22,500	
101-41110-103	Paid Leave Law	-	-	-	-	-	-	-	99
101-41110-122	FICA	1,721	1,721	1,695	1,721	1,721	1,721	1,721	
101-41110-151	Workers Comp Insurance Prem	126	140	155	161	142	166	112	
101-41110-200	Office Supplies	100	-	78	-	30	-	50	
101-41110-202	Duplicating and copying supply	5,358	4,000	4,846	5,000	7,547	5,500	8,000	
101-41110-210	Operating Supplies	50	200	506	200	245	200	300	
101-41110-300	Professional Srvs	1,218	200	3,804	200	-	200	-	
101-41110-322	Postage - move to Promotions	5,626	5,000	377	-	671	-	-	
101-41110-331	Use of personal auto	-	-	135	-	-	200	200	
101-41110-350	Printing (Newsletter) - move to Promotions	9,081	11,960	-	-	297	-	-	
101-41110-351	Legal Notices Publishing	233	300	157	300	688	700	700	
101-41110-361	General Liability Ins	9,428	12,800	13,283	14,592	13,515	15,030	14,703	
101-41110-430	Miscellaneous (To Promotions)	-	1,000	-	-	-	-	-	
101-41110-431	Meeting Expense/Volunteer Recognition	-	2,000	1,929	300	-	3,000	300	
101-41110-433	LMCD Levy, LMCIT Dues, & Subscriptions	31,277	36,000	28,722	37,000	21,925	35,000	31,000	
101-41110-434	Conference & Training	935	1,500	1,400	1,500	1,550	1,750	2,000	
	<b>Total</b>	<b>87,653</b>	<b>99,321</b>	<b>79,237</b>	<b>83,474</b>	<b>70,831</b>	<b>85,967</b>	<b>81,685</b>	<b>-4.98%</b>
<b>Promotions</b>									
101-41115-430	Miscellaneous - Gillespie Center	-	-	-	-	-	6,000	10,000	
101-41115-430	Miscellaneous	-	-	4,702	1,000	5,164	1,000	1,000	
101-41115-440	Website	-	-	-	-	7,670	5,000	4,000	
101-41115-440	Official Meetings Production -City Council	-	-	-	20,000	4,537	6,500	6,000	
101-41115-440	Newsletter (Print Postage Graphic design)	-	-	12,030	21,960	21,684	23,000	29,000	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>16,732</b>	<b>42,960</b>	<b>39,055</b>	<b>41,500</b>	<b>50,000</b>	<b>20.48%</b>
<b>City Manager</b>									
101-41310-101	F T Empl Regular	138,072	169,211	146,874	161,791	123,084	167,144	173,299	
101-41310-101	Paid Leave Law	-	-	-	-	-	-	763	
101-41310-102	F T Empl Overtime	-	-	32	-	36	-	-	
101-41310-112	Comp Time Pay	215	-	172	-	339	-	-	
101-41310-113	Vacation Pay	12,508	-	10,614	-	5,938	-	-	
101-41310-114	Holiday Pay	7,134	-	8,871	-	7,675	-	-	
101-41310-115	Sick Pay	1,801	-	2,692	-	5,430	-	-	
101-41310-116	Severance Pay	1,801	-	-	39,286	36,998	-	-	
101-41310-121	PERA	11,948	12,691	12,603	12,188	10,680	12,536	12,997	
101-41310-122	FICA	12,430	12,068	13,133	15,437	13,472	12,787	13,257	
101-41310-131	Employer Paid Health	4,125	4,125	4,126	20,700	14,272	20,700	21,450	
101-41310-133	Employer Paid Dental	661	662	766	662	727	789	804	
101-41310-134	Employer Paid Life	51	15	51	15	71	79	77	
101-41310-135	Employer Health Care Saving PI	298	1,500	300	1,500	1,225	1,500	1,500	
101-41310-137	LTD	720	820	763	779	660	774	918	
101-41310-151	Worker s Comp Insurance Prem	702	775	856	890	790	917	620	
	<b>Payroll Related</b>	<b>190,665</b>	<b>201,866</b>	<b>201,853</b>	<b>253,248</b>	<b>221,397</b>	<b>217,226</b>	<b>225,685</b>	<b>3.89%</b>
101-41310-200	Office Supplies	-	200	41	200	56	300	300	
101-41310-202	Duplicating and copying supply	396	500	359	500	558	500	650	
101-41310-210	Operating Supplies	-	300	10	300	-	300	300	
101-41310-218	Clothing and Uniforms	-	75	-	75	71	75	75	
101-41310-300	Professional Srvs	-	-	23,000	-	-	-	-	
101-41310-305	Medical Services	-	100	-	100	-	100	-	
101-41310-321	Telephone, Cells & Radios	734	700	678	700	779	700	800	
101-41310-322	Postage	46	50	50	50	43	50	50	
101-41310-331	Use of personal auto	-	600	192	362	-	400	400	
101-41310-361	General Liability Ins	587	900	934	1,026	950	1,057	1,034	
101-41310-430	Miscellaneous	-	300	-	300	74	300	300	
101-41310-431	Meeting Expense	54	500	315	500	945	500	500	
101-41310-433	Dues and Subscriptions	40	550	40	500	-	500	500	
101-41310-434	Conference & Training	115	2,000	120	2,000	1,146	2,500	2,500	
	<b>Total</b>	<b>192,637</b>	<b>208,641</b>	<b>227,592</b>	<b>259,860</b>	<b>226,019</b>	<b>224,508</b>	<b>233,094</b>	<b>3.82%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	% Change
<b>Elections</b>									
101-41410-102	F T Empl Overtime	-	-	-	700	-	-	-	-
101-41410-200	Office Supplies	75	-	-	-	148	-	150	-
101-41410-202	Duplicating and copying supply	378	-	342	-	577	-	-	-
101-41410-210	Operating Supplies	587	-	498	2,000	1,300	600	1,000	-
101-41410-300	Prof Svcs (Judges)	15,798	-	-	20,000	23,851	-	18,000	-
101-41410-322	Postage	656	600	85	500	450	-	600	-
101-41410-331	Use of personal auto	92	-	-	100	140	-	150	-
101-41410-351	Legal Notices Publishing	350	-	-	1,000	638	-	500	-
101-41410-404	Machinery/Equip Repairs/Maint	4,496	2,500	-	4,600	2,585	2,500	3,000	-
101-41410-430	Miscellaneous	342	-	-	300	660	-	700	-
101-41410-431	Meeting Expense (food for judges)	296	-	-	800	1,470	-	1,200	-
	<b>Total</b>	<b>23,070</b>	<b>3,100</b>	<b>925</b>	<b>30,000</b>	<b>31,819</b>	<b>3,100</b>	<b>25,300</b>	<b>716.13%</b>
<b>Finance &amp; Administrative Services</b>									
101-41500-101	F T Empl Regular	259,066	325,651	272,040	372,746	319,415	410,481	414,197	-
101-41500-101	Paid Leave Law	-	-	-	-	-	-	2,126	-
101-41500-103	Part-Time Employees	-	-	-	-	332	-	-	-
101-41500-113	Vacation Pay	22,388	-	29,104	-	20,244	-	-	-
101-41500-114	Holiday Pay	16,256	-	20,167	-	23,395	-	-	-
101-41500-115	Sick Pay	17,529	-	11,838	-	10,931	-	-	-
101-41500-116	Severance Pay	-	-	36,388	-	-	-	-	-
101-41500-121	PERA	27,018	28,549	29,111	32,456	32,574	35,556	36,240	-
101-41500-122	FICA	26,244	29,120	29,235	33,105	31,392	36,267	36,965	-
101-41500-131	Employer Paid Health	43,382	46,875	46,788	65,400	52,017	65,400	63,600	-
101-41500-133	Employer Paid Dental	1,985	1,985	2,332	1,985	2,447	2,366	2,413	-
101-41500-134	Employer Paid Life	393	49	419	15	508	252	245	-
101-41500-135	Employer Health Care Saving PI	4,500	4,500	4,531	4,500	4,793	4,500	4,500	-
101-41500-137	LTD	1,541	1,998	1,727	2,272	2,099	2,393	2,561	-
101-41500-140	Unemployment Comp	803	-	-	-	-	-	-	-
101-41500-151	Worker s Comp Insurance Prem	2,810	3,025	3,342	3,476	3,083	3,580	2,422	-
	<b>Payroll Related</b>	<b>423,915</b>	<b>441,752</b>	<b>487,022</b>	<b>515,955</b>	<b>503,230</b>	<b>560,795</b>	<b>565,268</b>	<b>0.80%</b>
101-41500-200	Office Supplies	798	500	459	1,000	1,161	1,000	1,200	-
101-41500-202	Duplicating and copying supply	2,694	2,200	2,461	2,700	3,776	3,100	4,000	-
101-41500-205	Computer Hardware/Software	-	-	-	400	265	400	400	-
101-41500-210	Operating Supplies	(42)	500	582	200	40	800	600	-
101-41500-218	Clothing and Uniforms	271	300	191	300	121	300	300	-
101-41500-300	Professional Svcs	-	-	37,630	-	13,663	-	-	-
101-41500-301	Auditing Services	6,804	6,500	6,846	7,500	7,664	8,100	8,400	-
101-41500-305	Medical Services	50	100	246	100	-	100	-	-
101-41500-315	Service Charges - Image Positive Pay	-	4,760	56	-	409	-	2,500	-
101-41500-322	Postage	1,254	1,500	1,507	1,500	1,932	1,600	2,000	-
101-41500-331	Use of personal auto	179	200	62	200	151	200	200	-
101-41500-351	Legal Notices Publishing	802	1,400	701	1,200	470	1,200	900	-
101-41500-361	General Liability Ins	2,465	2,800	2,906	3,192	2,956	3,288	3,217	-
101-41500-431	Meeting Expense	150	125	203	150	202	150	200	-
101-41500-433	Dues and Subscriptions	631	1,000	605	1,000	620	1,000	1,000	-
101-41500-434	Conference & Training	1,032	2,500	1,540	1,500	2,737	2,000	2,000	-
101-41500-440	Other Contractual Services - Shreding	45	150	45	150	394	400	400	-
	<b>Total</b>	<b>441,048</b>	<b>466,287</b>	<b>543,062</b>	<b>537,047</b>	<b>539,791</b>	<b>584,433</b>	<b>592,585</b>	<b>1.39%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	% Change
<b>Assessor</b>									
101-41550-440	Other Contractual Services	132,000	137,000	138,361	142,000	144,891	-	-	
	Total	132,000	137,000	138,361	142,000	144,891	-	-	<b>0.00%</b>
<b>Legal</b>									
101-41600-300	Professional Legal Services	64,213	90,000	112,539	60,000	175,367	120,000	126,000	
101-41600-304	Legal Fees - Prosecutor	50,000	50,000	50,000	50,000	50,757	65,000	55,000	
101-41600-361	General Liability Ins	240	400	415	456	423	470	460	
101-41600-450	Board of Prisoners & Sentence to Service	12,758	10,000	12,355	14,000	17,760	14,000	27,000	
	Total	127,211	150,400	175,309	124,456	244,307	199,470	208,460	<b>4.51%</b>
<b>Centennial Building (5341 Maywood)</b>									
101-41910-210	Operating Supplies	996	2,000	1,409	2,000	525	2,000	1,000	
101-41910-220	Equip. Parts, Repair/Maintenance Supply	217	-	139	-	-	-	150	
101-41910-321	Telephone, Cells & Radios	978	1,100	1,092	1,100	1,656	1,100	2,000	
101-41910-361	General Liability Ins	4,957	5,600	5,811	6,384	5,913	6,576	6,433	
101-41910-381	Electric Utilities	13,410	12,000	12,479	12,000	12,714	13,000	13,000	
101-41910-383	Gas Utilities	9,460	8,500	7,628	10,000	11,328	11,000	14,000	
101-41910-400	Buildings Repairs & Maintenance	22,858	10,000	29,945	10,000	725	10,000	10,000	
101-41910-430	Miscellaneous	94	-	-	-	-	-	-	
101-41910-438	Licenses and Taxes	100	-	100	-	100	-	100	
101-41910-440	Other Contractual Services	6,395	7,000	10,068	7,000	4,544	9,000	7,000	
101-41910-460	Janitorial Services	5,735	7,000	5,093	7,000	5,718	7,000	6,500	
	Total	65,200	53,200	73,764	55,484	43,223	59,676	60,183	<b>0.85%</b>
<b>Information Technology</b>									
101-41920-205	Computer Hardware/Software	5,500	8,000	1,840	8,000	7,041	8,000	8,000	
101-41920-321	Telephone & Cells - Internet	2,100	3,500	2,100	3,000	2,091	3,000	3,000	
101-41920-440	Other Contractual Services	33,004	36,000	29,465	36,000	33,430	36,000	36,000	
	Total	40,604	47,500	33,405	47,000	42,562	47,000	47,000	<b>0.00%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	% Change
<b>City Hall (2415 Wilshire)</b>									
101-41930-200	Office Supplies	1,468	2,000	2,004	2,000	2,971	3,000	3,200	
101-41930-202	Duplicating and copying supply	1,368	-	528	500	3,191	700	2,000	
101-41930-210	Operating Supplies	1,226	2,500	1,391	2,500	1,590	2,500	2,500	
101-41930-321	Telephone, Cells & Radios	5,865	5,700	6,550	5,900	7,722	5,900	8,000	
101-41930-322	Postage	155	-	-	-	29	-	100	
101-41930-361	General Liability Ins	4,593	7,000	7,264	7,980	7,391	8,219	8,040	
101-41930-381	Electric Utilities	19,666	18,000	20,360	20,000	15,927	23,000	22,000	
101-41930-383	Gas Utilities	2,090	1,500	2,022	3,000	1,615	2,700	2,600	
101-41930-384	Refuse/Garbage Disposal	1,425	1,500	1,423	1,500	1,334	1,500	1,600	
101-41930-400	Buildings Repairs & Maintenance	9,123	8,000	12,778	8,000	12,769	8,000	19,000	
101-41930-440	Other Contractual Services	14,694	5,000	2,507	6,000	3,420	6,000	5,000	
101-41930-460	Janitorial Services	6,772	8,000	7,291	8,000	7,433	8,000	8,500	
	Total	68,445	59,200	64,118	65,380	65,392	69,519	82,540	18.73%
<b>Police</b>									
	<b>Payroll Related (Retirements)</b>	<b>529</b>	<b>529</b>	<b>612</b>	<b>529</b>	<b>612</b>	<b>650</b>	<b>643</b>	<b>-1.01%</b>
101-42110-321	Telephone, Cells & Radios	2,141	3,000	2,254	3,000	2,302	3,000	3,000	
101-42110-361	General Liability Ins	3,868	-	4,472	1,000	926	1,500	1,467	
101-42110-430	Miscellaneous	1	-	-	-	1,079	-	-	
101-42110-440	Other Contractual Services	1,933,214	2,040,000	2,030,008	2,142,000	2,066,410	2,123,000	2,171,020	
	Total	1,939,753	2,043,529	2,037,346	2,146,529	2,071,329	2,128,150	2,176,130	2.25%
<b>Emergency Preparedness</b>									
101-42115-101	F T Empl Regular	22,183	25,682	22,319	27,739	24,652	29,750	30,646	
101-42115-101	Paid Leave Law	-	-	-	-	-	-	135	
101-42115-113	Vacation Pay	872	-	1,207	-	1,651	-	-	
101-42115-114	Holiday Pay	1,088	-	1,387	-	1,459	-	-	
101-42115-115	Sick Pay	554	-	792	-	487	-	-	
101-42115-121	PERA	1,852	1,926	1,928	2,080	2,119	2,231	2,298	
101-42115-122	FICA	1,707	1,965	1,776	2,122	2,007	2,276	2,344	
101-42115-131	Employer Paid Health	5,460	5,670	5,670	6,090	5,880	6,090	6,300	
101-42115-133	Employer Paid Dental	185	185	215	185	214	221	225	
101-42115-134	Employer Paid Life	14	4	14	4	21	22	21	
101-42115-135	Employer Health Care Saving Pl	420	420	420	420	420	420	420	
101-42115-137	LTD	113	47	126	51	138	53	162	
101-42115-151	Worker s Comp Insurance Prem	410	440	486	506	449	521	271	
	<b>Payroll Related</b>	<b>34,858</b>	<b>36,340</b>	<b>36,340</b>	<b>39,197</b>	<b>39,497</b>	<b>41,584</b>	<b>42,824</b>	<b>2.98%</b>
101-42115-202	Duplicating and copying supply	-	100	-	100	-	100	120	
101-42115-210	Operating Supplies	1,244	1,500	81	1,650	220	1,650	1,770	
101-42115-212	Motor Fuels	434	540	237	540	320	420	420	
101-42115-220	Equip. Parts, Repair/Maintenance Supply	-	300	-	300	-	4,500	400	
101-42115-321	Telephone, Cells & Radios	1,189	1,340	1,207	1,810	1,586	1,920	1,860	
101-42115-329	Sirens/Phone Lines	3,140	2,700	7,239	2,800	3,419	3,420	3,420	
101-42115-361	General Liability Ins	683	800	830	912	845	939	919	
101-42115-381	Electric Utilities	611	600	601	600	749	600	600	
101-42115-430	Miscellaneous	25	200	33	200	99	220	340	
101-42115-433	Dues & Subscriptions	200	200	212	200	200	200	240	
101-42115-434	Conference & Training	771	1,600	745	1,600	730	1,600	1,600	
101-42115-440	Other Contractual Services	3,300	3,500	3,300	3,500	3,300	3,600	3,700	
	Total Emergency Preparedness	46,455	49,720	50,825	53,409	50,965	60,753	58,213	-4.18%

		2022	2023	2023	2024	2024	2025	2026	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Change
<b>Planning &amp; Inspections</b>									
101-42400-101	F T Empl Regular	172,352	224,063	183,219	241,987	195,385	253,950	336,577	
101-42400-101	Paid Leave Law	-	-	-	-	-	-	1,153	
101-42400-102	F T Empl Overtime	-	1,000	97	1,000	110	1,000	500	
101-42400-112	Comp Time Pay	648	-	517	-	1,015	-	-	
101-42400-113	Vacation Pay	22,310	-	9,856	-	11,546	-	-	
101-42400-114	Holiday Pay	9,751	-	11,572	-	12,507	-	-	
101-42400-115	Sick Pay	7,081	-	15,493	-	12,162	-	-	
101-42400-121	PERA	16,099	16,880	16,564	18,224	17,421	19,121	25,281	
101-42400-122	FICA	14,882	17,217	15,399	18,588	16,001	19,504	25,786	
101-42400-131	Employer Paid Health	28,248	29,205	29,205	38,610	36,413	41,760	58,050	
101-42400-133	Employer Paid Dental	1,268	1,270	1,470	1,270	1,355	1,514	2,027	
101-42400-134	Employer Paid Life	97	30	98	30	136	151	193	
101-42400-135	Employer Health Care Savings PI	2,875	2,880	2,880	2,880	2,655	2,880	3,780	
101-42400-137	LTD	982	1,020	1,074	1,102	1,112	1,115	1,784	
101-42400-140	Unemployment Comp	803	-	-	-	-	-	-	
101-42400-151	Worker s Comp Ins Prem	1,841	1,970	2,176	2,263	2,008	2,331	1,213	
	<b>Payroll Related</b>	<b>279,237</b>	<b>295,535</b>	<b>289,620</b>	<b>325,954</b>	<b>309,826</b>	<b>343,327</b>	<b>456,344</b>	<b>32.92%</b>
101-42400-200	Office Supplies	136	200	30	200	67	200	200	
101-42400-202	Duplicating and copying supply	1,345	3,000	1,118	3,000	1,710	2,000	2,000	
101-42000-205	Computer Hardware/Software	1,995	2,000	7,126	2,000	2,663	3,000	3,000	
101-42400-210	Operating Supplies	-	200	-	200	41	200	200	
101-42400-212	Motor Fuels	440	1,000	236	1,000	320	750	600	
101-42400-218	Clothing and Uniforms	75	300	75	300	131	150	150	
101-42400-300	Professional Svcs	8,664	20,000	30,441	20,000	34,648	35,000	35,000	
101-42400-300	2050 Comp Plan Phase 1 Work	-	-	-	-	-	-	16,000	
101-42400-305	Medical Services	-	100	-	100	-	100	100	
101-42400-308	Building Inspection Fees	214,567	175,000	347,108	175,000	205,131	175,000	175,000	
101-42400-321	Telephone, Cells & Radios	551	720	557	720	691	720	720	
101-42400-322	Postage	656	900	842	900	854	900	900	
101-42400-331	Use of personal auto	-	100	-	100	-	100	100	
101-42400-351	Legal Notices Publishing	162	500	765	500	1,337	1,000	1,500	
101-42400-361	General Liability Ins	3,142	2,200	2,283	2,508	2,321	2,583	2,527	
101-42400-431	Meeting Expense	70	500	120	500	119	500	300	
101-42400-433	Dues and Subscriptions	-	120	-	120	-	-	-	
101-42400-434	Conference & Training	390	2,000	410	2,000	357	1,000	750	
101-42400-440	Other Contractual - TV Planning Commish	-	6,900	540	2,000	2,381	3,500	3,000	
	<b>Total</b>	<b>511,430</b>	<b>511,275</b>	<b>681,271</b>	<b>537,102</b>	<b>562,597</b>	<b>570,030</b>	<b>698,391</b>	<b>22.52%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	% Change
<b>Streets</b>									
101-43100-101	F T Empl Regular	167,660	297,596	226,084	385,945	277,672	411,418	428,042	
101-43100-101	Paid Leave Law	-	-	-	-	-	-	1,983	
101-43100-102	F T Empl Overtime	11,412	12,000	11,116	13,500	6,695	13,500	13,500	
101-43100-103	Part-Time Employees	9,063	-	5,211	-	6,458	9,050	9,060	
101-43100-112	Comp Time Pay	6,967	-	9,749	-	16,223	-	-	
101-43100-113	Vacation Pay	17,065	-	9,726	-	9,817	-	-	
101-43100-114	Holiday Pay	9,285	-	13,364	-	17,971	-	-	
101-43100-115	Sick Pay	9,511	-	8,688	-	16,020	-	-	
101-43100-116	Severance Pay	4,376	-	-	-	-	-	-	
101-43100-121	PERA	16,661	23,220	20,799	29,958	25,878	31,869	33,116	
101-43100-122	FICA	16,949	23,684	21,046	30,558	26,933	33,199	34,471	
101-43100-131	Employer Paid Health	34,672	57,060	36,619	59,430	50,680	62,940	65,100	
101-43100-133	Employer Paid Dental	1,565	2,768	2,324	3,112	2,653	3,679	3,109	
101-43100-134	Employer Paid Life	241	52	283	60	400	306	297	
101-43100-135	Employer Health Care Saving Pl	3,506	5,040	3,465	5,820	4,017	5,820	5,820	
101-43100-136	Post Retirement Health/Dental	16,856	21,631	27,709	21,631	18,800	20,400	21,043	
101-43100-137	LTG	824	1,467	1,214	1,694	1,580	1,744	2,269	
101-43100-151	Worker s Comp Insurance Prem	24,220	30,000	33,144	34,468	30,578	35,530	24,034	
	<b>Payroll Related</b>	<b>350,833</b>	<b>474,518</b>	<b>430,541</b>	<b>586,175</b>	<b>512,375</b>	<b>629,454</b>	<b>641,842</b>	<b>1.97%</b>
<b>Streets</b>									
101-43100-200	Office Supplies	-	50	23	50	35	50	50	
101-43100-202	Duplicating and copying supply	107	200	34	200	48	200	200	
101-43100-205	Computer Hardware/Software	2,893	3,500	4,141	4,500	5,388	4,500	6,000	
101-43100-210	Operating Supplies	2,178	12,000	7,128	5,000	3,439	8,000	8,000	
101-43100-212	Motor Fuels	30,847	35,000	28,914	38,000	21,877	35,000	32,000	
101-43100-218	Clothing and Uniforms	3,231	3,500	4,003	4,000	4,081	6,000	6,000	
101-43100-220	Equip. Parts, Repair/Maint Supply	25,626	25,000	27,120	40,000	32,113	40,000	40,000	
101-43100-224	Street Maint Materials	120,322	85,000	88,757	145,000	92,704	120,000	105,000	
101-43100-226	Sign Repair Materials	11,158	15,000	10,236	15,000	9,409	15,000	15,000	
101-43100-300	Professional Svcs	39,851	20,000	34,646	20,000	52,847	35,000	40,000	
101-43100-305	Medical Services	2,072	1,400	129	1,400	1,314	1,400	1,500	
101-43100-321	Telephone, Cells & Radios	5,845	7,000	6,930	7,000	7,779	7,000	9,000	
101-43100-322	Postage	47	100	6	100	5	100	100	
101-43100-328	Employment Advertising	-	200	-	200	-	200	200	
101-43100-361	General Liability Ins	8,824	13,000	14,490	14,820	14,058	15,265	14,933	
101-43100-381	Electric Utilities	83,799	70,000	80,917	85,000	74,184	85,000	85,000	
101-43100-383	Gas Utilities	3,918	3,000	3,177	4,500	3,054	4,500	4,500	
101-43100-384	Refuse/Garbage Disposal	859	1,000	1,585	1,200	1,309	1,600	1,600	
101-43100-400	Buildings Repairs & Maintenance	7,964	24,000	9,232	8,000	5,032	10,000	10,000	
101-43100-404	Machinery/Equip Repairs/Maint	96,872	30,000	121,303	55,000	61,423	105,000	65,000	
101-43100-430	Miscellaneous	397	300	176	300	160	300	300	
101-43100-433	Dues and Subscriptions	1,024	250	2,765	3,000	3,419	3,000	4,000	
101-43100-434	Conference & Training	5,703	4,000	5,509	6,000	1,773	6,000	6,000	
101-43100-438	Licenses and Taxes	2,330	400	2,860	3,000	359	3,000	3,000	
101-43100-440	Infrastruct. Repairs/Contractual Serv.	89,218	135,000	108,131	100,000	98,193	100,000	110,000	
101-43100-455	Permits	-	260	-	260	-	260	260	
101-43100-460	Janitorial Services	1,073	1,800	1,529	1,800	1,430	1,800	2,000	
	<b>Total</b>	<b>896,991</b>	<b>965,478</b>	<b>994,282</b>	<b>1,149,505</b>	<b>1,007,808</b>	<b>1,237,629</b>	<b>1,211,485</b>	<b>-2.11%</b>

Account Number	Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Budget	% Change
<b>Parks &amp; Cemetery</b>									
101-45200-101	F T Empl Regular	140,911	210,454	171,847	262,860	212,550	308,132	321,016	
101-45200-101	Paid Leave Law	-	-	-	-	-	-	1,784	
101-45200-102	F T Empl Overtime	6,955	7,000	9,077	12,000	9,483	10,000	10,000	
101-45200-103	Part-Time EE	32,359	31,000	37,520	32,000	37,322	31,000	37,338	
101-45200-112	Comp Time Pay	11,585	-	18,065	-	17,175	-	-	
101-45200-113	Vacation Pay	8,612	-	7,650	-	6,617	-	-	
101-45200-114	Holiday Pay	7,972	-	10,860	-	13,513	-	-	
101-45200-115	Sick Pay	5,715	-	8,386	-	8,886	-	-	
101-45200-116	Severance Pay	4,847	-	-	-	-	-	-	
101-45200-121	PERA	13,829	17,809	16,916	22,565	20,064	23,860	24,826	
101-45200-122	FICA	18,445	20,919	22,316	25,770	24,691	29,539	31,010	
101-45200-131	Employer Paid Health	13,576	32,160	17,350	41,010	24,945	44,520	45,900	
101-45200-133	Employer Paid Dental	602	1,693	738	1,879	1,305	2,233	2,278	
101-45200-134	Employer Paid Life	215	40	246	44	276	224	217	
101-45200-135	Employer Health Care Saving Pl	2,974	3,840	3,765	4,260	3,705	4,260	4,260	
101-45200-137	LTD	792	1,114	976	1,250	1,111	1,287	1,701	
101-45200-151	Worker s Comp Insurance Prem	12,594	15,000	16,572	17,234	15,289	17,745	12,003	
	<b>Payroll Related</b>	<b>281,983</b>	<b>341,029</b>	<b>342,284</b>	<b>420,871</b>	<b>396,932</b>	<b>472,799</b>	<b>492,332</b>	<b>4.13%</b>
<b>Parks &amp; Cemetery</b>									
101-45200-200	Office Supplies	14	200	47	200	28	200	200	
101-45200-202	Duplicating and copying supply	319	200	226	400	351	400	400	
101-45200-205	Computer Hardware/Software	2,893	2,550	2,337	3,000	3,427	3,000	3,000	
101-45200-210	Operating Supplies	11,544	15,000	13,181	15,000	10,600	15,000	15,000	
101-45200-212	Motor Fuels	22,267	15,000	19,592	25,000	16,131	23,000	20,000	
101-45200-218	Clothing and Uniforms	5,051	4,000	4,309	6,000	4,327	6,000	6,000	
101-45200-220	Equip. Parts, Repair/Maintenance Supply	27,975	20,000	33,676	42,000	57,234	35,000	40,000	
101-45200-232	Landscape Material	23,698	20,000	18,684	25,000	9,117	25,000	20,000	
101-45200-300	Professional Svcs & Engineering	9,832	-	8,525	-	19,795	5,000	5,000	
101-45200-305	Medical Services	708	700	125	700	440	700	700	
101-45200-321	Telephone, Cells & Radios	3,532	3,000	3,366	3,500	2,819	3,500	3,500	
101-45200-322	Postage	29	100	16	100	48	100	100	
101-45200-328	Employment Advertising	300	1,500	-	1,500	-	500	500	
101-45200-351	Legal Notices Publishing	-	100	-	100	66	100	100	
101-45200-361	General Liability Ins	5,868	5,200	6,396	5,928	5,490	6,106	5,973	
101-45200-381	Electric Utilities	4,798	3,000	2,464	5,000	1,722	5,000	4,000	
101-45200-383	Gas Utilities	8,391	7,000	9,809	8,000	6,695	10,000	10,000	
101-45200-384	Refuse/Garbage Disposal	2,076	1,800	2,628	6,000	2,639	5,000	5,000	
101-45200-400	Buildings Repairs & Maintenance	7,704	5,000	14,073	10,000	9,882	10,000	10,000	
101-45200-404	Machinery/Equip Repairs/Maint	34,161	22,000	48,893	25,000	15,714	30,000	30,000	
101-45200-410	Rentals (GENERAL)	8,179	10,000	8,840	10,000	18,726	13,000	13,000	
101-45200-431	Meeting Expense	124	500	148	500	161	500	500	
101-45200-433	Dues and Subscriptions	77	300	92	300	1,240	300	300	
101-45200-434	Conference & Training	4,826	3,000	1,980	5,000	1,676	5,000	5,000	
101-45200-438	Licenses and Taxes	460	600	238	600	680	600	600	
101-45200-440	Infrastruct. Repairs/Contractual Serv.	28,561	35,000	42,994	35,000	56,220	45,000	50,000	
101-45200-460	Janitorial Services	1,073	-	1,529	1,500	1,430	1,600	1,600	
101-45200-533	City Tree Removal	96,714	60,000	138,927	125,000	125,348	175,000	200,000	
	<b>Total</b>	<b>593,157</b>	<b>576,779</b>	<b>725,379</b>	<b>781,199</b>	<b>768,938</b>	<b>897,405</b>	<b>942,805</b>	<b>5.06%</b>
<b>Fire Protection &amp; Other Transfers - Miscellaneous</b>									
101-49300-700	Fire Protection Services Transfer	477,945	649,071	649,071	750,172	750,172	692,242	741,036	
101-49300-700	Transfers-Liquor (+30K MSA END IN 24)	280,000	330,000	330,000	300,000	300,000	-	-	
101-49840-300	Professional Svcs - LMCC TV - ends '23	23,328	42,000	18,945	-	-	-	-	
101-49999-140	Contingency	-	3,000	-	-	-	-	-	
101-49999-300	Professional Svcs (Labor Attorney)	15,953	1,000	3,693	5,000	8,852	6,000	12,000	
101-49999-430	Miscellaneous (Abatement/Trans)	1,280	3,000	1,793	3,000	595	3,000	3,000	
	<b>Total</b>	<b>798,506</b>	<b>1,028,071</b>	<b>1,003,502</b>	<b>1,058,172</b>	<b>1,059,619</b>	<b>701,242</b>	<b>756,036</b>	<b>7.81%</b>
<b>TOTAL EXPENDITURES</b>		<b>5,964,160</b>	<b>6,399,501</b>	<b>6,845,110</b>	<b>7,113,579</b>	<b>6,969,146</b>	<b>6,910,382</b>	<b>7,223,908</b>	<b>4.54%</b>

		2022	2023	2023	2024	2024	2025	2026	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
<b>AREA FIRE SERVICES</b>									
222-42260-31010	Current Ad Val Taxes Relief	79,115	82,839	82,839	86,571	86,571	91,102	95,696	
222-42260-31015	Ad Valorem Taxes Rent	160,000	-	-	-	-			
222-42260-32215	Fire Permits	150	-	120	-	242			
222-42260-33160	Grants from other Govt. Units	3,750	-	3,750	-	3,750			
222-42260-33400	State Grants and Aids	144,728	132,521	189,553	135,834	208,853	167,860	185,525	
222-42260-34202	Fire Protection Svc Contracts	533,700	548,325	548,325	633,807	633,807	590,703	630,446	
222-42260-36200	Miscellaneous Revenues	1,882	-	1,418	-	1,091	-		
222-42260-36210	Interest Earnings	3,128	-	13,520	-	17,798	-		
222-42260-36230	Contributions and Donations	21,383	-	52,915	-	29,720	-		
222-42260-36240	Refunds and Reimbursements	6,239	-	3,698	-	3,019	-		
222-42260-39101	Sales of General Fixed Assets	3,000	-	25,022	-	-	-		
222-42260-39203	Transfer from Other Fund	477,946	649,071	649,071	750,172	750,172	692,242	741,036	
	<b>TOTAL REVENUES</b>	<b>1,435,021</b>	<b>1,412,756</b>	<b>1,570,231</b>	<b>1,606,384</b>	<b>1,735,023</b>	<b>1,541,907</b>	<b>1,652,703</b>	<b>7.19%</b>
<b>AREA FIRE SERVICES</b>									
222-42260-101	F T Empl Regular	157,745	196,981	157,956	200,725	176,164	224,396	277,548	
222-42260-101	Paid Leave Law	-	-	-	-	-	-	2,863	
222-42260-102	F T Empl Overtime	389	-	601	-	732	-		
222-42260-113	Vacation Pay	17,416	-	20,820	-	24,486	-		
222-42260-114	Holiday Pay	8,226	-	9,987	-	11,083	-		
222-42260-115	Sick Pay	4,816	-	5,139	-	1,341	-		
222-42260-116	Staff Contingency	-	50,400	-	55,951	-	-		
222-42260-121	PERA	26,749	26,823	27,297	27,875	29,975	31,509	40,671	
222-42260-122	FICA	21,406	24,527	23,393	30,172	25,413	31,655	34,239	
222-42260-124	Fire Pens Contrib	140,000	144,900	144,900	152,145	152,145	159,800	167,800	
222-42260-124	2% Fire State Aid flow through	136,848	132,521	159,771	135,834	182,007	167,860	185,525	
222-42260-131	Employer Paid Health	18,750	24,450	15,300	30,900	16,200	30,600	40,800	
222-42260-133	Employer Paid Dental	1,014	1,147	613	1,191	612	1,262	1,570	
222-42260-134	Employer Paid Life	82	27	82	28	122	126	153	
222-42260-135	Health Care Saving Pl	2,400	2,600	2,400	2,700	2,400	2,400	3,000	
222-42260-137	LTD	882	1,034	949	1,054	1,037	1,133	1,492	
222-42260-140	Unemployment Compensation	93	-	404	-	311	-	-	
222-42260-151	Worker s Comp Insurance Prem	38,753	45,000	49,716	51,703	45,868	53,253	42,630	
222-42260-170	Fire Chief-Officer Pay	37,270	39,700	43,550	43,900	45,650	52,900	55,800	
222-42260-175	Fire Duty-Officer Pay	23,725	-	23,870	-	24,437	-	-	
222-42260-180	Fire-Drill Pay	13,560	20,800	15,940	22,880	19,552	24,960	26,936	
222-42260-185	Maintenance Pay	14,746	22,680	18,093	24,360	14,122	25,620	25,344	
222-42260-190	Fire-Monthly Salaries	107,004	169,820	118,366	193,800	126,849	202,560	219,700	
	<b>Total Payroll Related</b>	<b>771,874</b>	<b>903,410</b>	<b>839,147</b>	<b>975,218</b>	<b>900,506</b>	<b>1,010,035</b>	<b>1,126,071</b>	<b>11.49%</b>
222-42260-200	Office Supplies	2,148	1,500	1,092	1,600	731	1,600	1,600	
222-42260-202	Duplicating and copying supply	711	1,200	1,119	1,200	733	1,200	1,500	
222-42260-205	Computer Hardware/Software	4,486	1,500	2,409	3,000	8,524	1,800	2,400	
222-42260-208	Instructional Supplies	114	900	6,558	900	1,037	1,200	1,200	
222-42260-210	Operating Supplies	23,407	22,000	23,098	26,000	34,832	26,400	27,000	
222-42260-212	Motor Fuels	10,986	9,000	10,758	10,000	10,415	10,560	10,560	
222-42260-216	Cleaning Supplies	734	720	250	720	592	900	900	
222-42260-217	Fire Prevention Supplies	1,996	1,920	2,667	1,920	3,197	2,400	2,400	
222-42260-219	Safety supplies	14,181	28,480	4,014	92,860	83,458	30,000	31,200	
222-42260-300	Professional Svcs	-	3,000	1,750	3,400	10,125	10,600	7,737	
222-42260-301	Auditing and Acct g Services	5,025	5,100	5,371	5,100	5,211	6,000	6,200	
222-42260-305	Medical Services	6,993	5,400	7,483	5,400	10,581	6,200	6,200	
222-42260-307	Admin/Finance/Computer Chgs	16,171	16,656	16,656	18,322	18,322	19,238	20,392	
222-42260-308	Building Inspection Fees	-	4,000	-	5,000	-	2,400	2,400	
222-42260-315	Service Charges	-	1,600	-	1,600	95	1,600	1,600	
222-42260-321	Telephone, Cells, & Radios	33,533	34,600	32,431	42,600	43,840	43,600	44,400	
222-42260-322	Postage	332	600	427	600	341	600	600	
222-42260-325	Pagers-Fire Dept.	12,067	5,400	5,644	5,400	6,150	5,400	5,400	
222-42260-331	Use of personal auto	-	600	21	600	46	600	600	

		2022	2023	2023	2024	2024	2025	2026	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
222-42260-361	General Liability Ins	13,673	14,500	15,047	16,596	15,370	17,094	18,663	
222-42260-381	Electric Utilities	19,666	17,400	20,360	19,200	15,928	19,200	19,200	
222-42260-383	Gas Utilities	11,842	10,200	11,300	14,400	7,886	12,600	12,960	
222-42260-384	Refuse/Garbage Disposal	1,426	1,500	1,252	1,800	1,278	1,980	1,800	
222-42260-401	Building Repairs	1,635	6,000	15,909	7,000	2,943	7,000	7,500	
222-42260-402	Building Maintenance	6,340	6,000	15,491	7,000	12,005	7,000	7,500	
222-42260-409	Other Equipment Repair	15,963	24,000	20,727	24,000	29,807	24,000	24,800	
222-42260-412	Building Rentals	282,940	-	-	-	-	-	-	
222-42260-430	Miscellaneous	894	1,200	1,151	1,200	834	1,200	1,200	
222-42260-431	Meeting Expense	192	400	130	400	225	400	400	
222-42260-433	Dues and Subscriptions	4,070	4,920	4,500	5,040	4,052	11,000	11,520	
222-42260-434	Conference & Training	22,918	19,200	28,253	19,200	21,108	19,800	19,800	
222-42260-438	Licenses and Taxes	-	-	10	-	285	-	300	
222-42260-440	Other Contractual Services	23,135	12,600	14,845	13,200	13,720	13,800	13,800	
222-42260-460	Janitorial Services	4,239	4,200	3,926	4,200	4,002	4,500	4,500	
222-42260-500	Capital Outlay FA	113,384	675,554	810,651	82,208	103,347	-	-	
222-42260-525	Other Capital Improvements	-	35,100	-	-	-	14,000	16,000	
222-42260-590	Facility Replacement Reserve	-	20,000	-	-	-	20,000	-	
222-42260-600	Debt Srv Principal	115,000	170,000	170,000	175,000	175,000	175,000	185,000	
222-42260-611	Bond Interest	20,650	17,800	17,800	14,350	14,350	10,850	7,250	
222-42260-620	Fiscal Agent s Fees	175	150	400	150	510	150	150	
	TOTAL EXPENDITURES	1,562,900	2,088,310	2,112,626	1,606,384	1,561,386	1,541,907	1,652,703	7.19%
			Excl. Capital						
	CHANGE IN FUND BALANCE	(127,879)	(675,554)	(542,395)	-	173,637	-	-	
	BEGINNING FUND BALANCE	1,070,927	943,048	943,048	400,653	400,653	400,653	574,290	
	INCREASE / (DECREASE) IN FUND BALANCE	(127,879)	(675,554)	(542,395)	-	173,637	-	-	
	ENDING FUND BALANCE	943,048	267,494	400,653	400,653	574,290	400,653	574,290	

2026  
BUDGET RECAP

OPERATING COSTS	1,090,978
CAPITAL OUTLAY	208,400
FIREMAN'S RELIEF PENSION	<u>167,800</u>
TOTAL 2026 FIRE COSTS	<u>1,467,178</u>

2026 OPERATING COST BREAKDOWN FOR EACH CONTRACTING CITY

MINNETRISTA	1,467,178	x	27.40%	402,007
SHOREWOOD	1,467,178	x	2.30%	33,745
SPRING PARK	1,467,178	x	13.27%	194,695
MOUND	1,467,178	x	<u>57.03%</u>	<u>836,732</u>
TOTAL			<u>100.00%</u>	<u>1,467,178</u>

2026  
BUDGET BREAKDOWN

	<u>DEPT BUDGET</u>	<u>RELIEF ASSN CONT</u>	<u>CAPITAL AND RESERVES</u>	<u>BUILDING PAYMENT</u>	<u>FUND BALANCE CREDIT</u>	<u>2026 COST</u>	<u>2025 COST</u>	<u>2024 COST</u>
MINNETRISTA	298,928	45,977	57,102	0	0	402,007	376,764	403,225
SHOREWOOD	25,092	3,859	4,793	0	0	33,745	29,817	32,646
SPRING PARK	144,773	22,267	27,655	0	0	194,695	184,122	197,936
MOUND	<u>622,185</u>	<u>95,696</u>	<u>118,851</u>	<u>0</u>	<u>0</u>	<u>836,732</u>	<u>783,344</u>	<u>836,743</u>
	<u>1,090,978</u>	<u>167,800</u>	<u>208,400</u>	<u>0</u>	<u>0</u>	<u>1,467,178</u>	<u>1,374,047</u>	<u>1,470,550</u>

AREA FIRE SERVICE FUND

	<u>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
MINNETRISTA	402,007	376,764	403,225	348,224	340,207	322,204	317,662
SHOREWOOD	33,745	29,817	32,646	27,653	27,267	24,560	25,029
SPRING PARK	194,695	184,122	197,936	172,448	168,477	164,749	158,831
MOUND	<u>836,732</u>	<u>783,344</u>	<u>836,743</u>	<u>731,910</u>	<u>715,059</u>	<u>704,349</u>	<u>684,669</u>
Total	<u>1,467,178</u>	<u>1,374,047</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>
Percent Increase	6.78%	-6.56%	14.87%	2.34%	2.89%	2.50%	

Account Number	Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Proposed	Percentage Change
<b>Commons Docks</b>									
281-45210-34725	Dock Permits	182,025	180,000	181,015	202,000	205,155	226,860	226,860	
281-45210-34745	Wait List Fee	4,859	4,800	4,920	7,400	6,780	8,685	8,685	
281-45210-36200	Miscellaneous Revenues	100	-	133	-	111	-	-	
281-45210-33400	EAB Tree Removal Grant	-	-	-	-	9,891	-	-	
281-45210-36210	Interest Earnings	4,319	-	15,800	-	16,008	-	-	
	<b>TOTAL REVENUES</b>	<b>191,303</b>	<b>184,800</b>	<b>201,868</b>	<b>209,400</b>	<b>237,945</b>	<b>235,545</b>	<b>235,545</b>	<b>0.00%</b>
<b>Commons Docks</b>									
281-45210-101	F T Empl Regular	45,000	55,000	55,000	60,000	60,000	63,600	69,000	
281-45210-103	Part-Time Empl Inspector/Parks	21,440	31,448	26,473	36,028	31,534	35,570	37,570	
281-45210-151	Worker s Comp Insurance Prem		75	83	86	76	89	60	
	<b>Payroll Related</b>	<b>66,440</b>	<b>86,523</b>	<b>81,556</b>	<b>96,114</b>	<b>91,610</b>	<b>99,259</b>	<b>106,630</b>	<b>7.43%</b>
281-45210-200	Office Supplies	33	100	-	100	-	100	100	
281-45210-202	Duplicating and copying supply	279	200	252	300	393	300	300	
281-45210-210	Operating Supplies	2,292	2,500	-	3,500	127	3,500	1,000	
281-45210-212	Motor Fuels	1,000	1,000	1,000	3,125	1,250	1,500	1,250	
281-45210-220	Equip. Parts, Repair/Maintenance Supply	8,578	2,000	1,821	2,500	214	2,500	500	
281-45210-300	Professional Svcs	-	-	5,411	-	3,731	2,500	1,500	
281-45210-301	Auditing and Acct Services	1,256	1,300	1,369	1,300	1,329	1,400	1,500	
281-45210-307	Admin/Finance/Computer Chgs	8,961	9,230	9,230	10,153	10,153	10,660	11,300	
281-45210-315	Service Charges	-	400	-	200	13	200	100	
281-45210-322	Postage	339	500	414	500	432	500	500	
281-45210-331	Use of personal auto	215	300	211	300	190	300	250	
281-45210-351	Legal Notices Publishing	50	500	-	100	-	100	50	
281-45210-361	General Liability Ins	2,301	1,000	1,037	2,665	2,161	1,500	1,467	
281-45210-381	Electric Utilities	375	500	650	625	650	625	625	
281-45210-383	Gas Utilities	563	900	500	1,000	750	750	750	
281-45210-384	Refuse/Garbage Disposal	225	500	500	750	500	750	750	
281-45210-400	Repairs & Maintenance-Dock Rehab	625	10,000	11,438	10,000	7,389	12,000	8,000	
281-45210-404	Machinery/Equip Repairs/Maint-Stairways	1,438	1,500	1,500	6,125	1,600	5,225	10,000	
281-45210-433	Conference, Training, Dues, Subs. & Misc	476	1,290	476	505	735	505	500	
281-45210-439	LMCD	5,908	6,000	5,908	6,000	5,908	6,000	6,000	
281-45210-440	Other Contractual Services - In & Out	27,000	18,000	19,720	22,000	19,676	30,000	32,000	
281-45210-500	Capital Outlay	-	30,000	34,200	35,000	22,994	35,000	35,000	
281-45210-533	City Tree Removal	6,240	5,000	61,325	60,000	49,410	80,000	50,000	
	<b>TOTAL EXPENDITURES</b>	<b>134,594</b>	<b>179,243</b>	<b>238,518</b>	<b>262,862</b>	<b>221,215</b>	<b>295,174</b>	<b>270,071</b>	<b>-8.50%</b>
	<b>CHANGE IN FUND BALANCE</b>	<b>56,709</b>	<b>5,557</b>	<b>(36,650)</b>	<b>(53,462)</b>	<b>16,730</b>	<b>(59,629)</b>	<b>(34,526)</b>	
<b>BEGINNING FUND BALANCE</b>									
		341,932	398,641	398,641	361,991	361,991	378,721	319,092	
<b>INCREASE / (DECREASE) IN FUND BALANCE</b>									
		56,709	5,557	(36,650)	(53,462)	16,730	(59,629)	(34,526)	
<b>ENDING FUND BALANCE</b>									
		398,641	404,198	361,991	308,529	378,721	319,092	284,566	

Account Number	Description	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Proposed	Percentage Change
<b>Harbor/Transit District/HRA</b>									
285-46300-31010	Current Ad Valorem Taxes - HRA Levy	72,405	71,150	71,150	68,550	68,550	67,300	66,200	
285-46300-34737	Lost Lake Slip Revenues	92,050	85,100	90,650	85,100	90,650	85,100	94,600	
285-46300-39210	Interest Earnings	4,424	-	12,294	-	14,575	-	-	
285-46300-36240	Refunds and Reimbursements	-	-	529	-	315	-	-	
	<b>TOTAL REVENUES</b>	<b>168,879</b>	<b>156,250</b>	<b>174,623</b>	<b>153,650</b>	<b>174,090</b>	<b>152,400</b>	<b>160,800</b>	<b>5.51%</b>
<b>Harbor/Transit District/HRA</b>									
285-46388-103	Part-Time Employee	-	-	-	-	-	5,000	3,000	
285-46388-210	Operating Supplies	828	1,500	1,208	1,000	1,947	2,000	2,500	
285-46388-300	Professional Svcs	7,910	-	3,303	7,000	2,485	7,000	4,500	
285-46388-301	Auditing and Acctg Services	838	880	927	880	899	951	1,000	
285-46388-307	Admin/Finance/Computer Chgs	4,017	4,138	4,138	4,552	4,552	4,780	5,067	
285-46388-361	General Liability Ins	8,256	6,000	7,226	6,840	6,335	7,045	6,892	
285-46388-381	Electric Utilities	25,398	19,000	24,634	26,000	20,014	26,000	26,000	
285-46388-400	Repairs & Maintenance	64	5,500	58	5,500	4,559	5,500	10,000	
285-46388-430	Miscellaneous (LMCD)	1,784	3,000	1,826	1,800	1,688	1,800	1,800	
285-46388-440	Other Contractual Services	16,304	8,000	31,256	20,000	24,666	25,000	27,000	
285-46388-500	Transit Center Parking Lot Repair	-	-	-	-	175,822	-	-	
	<b>TOTAL EXPENDITURES</b>	<b>65,399</b>	<b>48,018</b>	<b>74,576</b>	<b>73,572</b>	<b>242,967</b>	<b>85,076</b>	<b>87,759</b>	<b>3.15%</b>
	<b>CHANGE IN FUND BALANCE</b>	<b>103,480</b>	<b>108,232</b>	<b>100,047</b>	<b>80,078</b>	<b>(68,877)</b>	<b>67,324</b>	<b>73,041</b>	
<b>BEGINNING FUND BALANCE</b>		<b>193,931</b>	<b>297,411</b>	<b>297,411</b>	<b>397,458</b>	<b>397,458</b>	<b>328,581</b>	<b>395,905</b>	
<b>INCREASE / (DECREASE) IN FUND BALANCE</b>		<b>103,480</b>	<b>108,232</b>	<b>100,047</b>	<b>80,078</b>	<b>(68,877)</b>	<b>67,324</b>	<b>73,041</b>	
<b>ENDING FUND BALANCE</b>		<b>297,411</b>	<b>405,643</b>	<b>397,458</b>	<b>477,536</b>	<b>328,581</b>	<b>395,905</b>	<b>468,946</b>	

		2022	2023	2023	2024	2024	2025	2026	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	of Op Rev
<b>Liquor Store</b>									
	TOTAL NONOPERATING REVENUES	7,928	-	30,891	-	39,677	-	-	
	TOTAL SALES (OP REVENUE)	3,820,757	3,780,000	3,857,129	3,850,000	3,881,104	3,930,000	3,600,000	
	TOTAL COST OF SALES	2,721,381	2,797,200	2,757,972	2,810,500	2,705,563	2,829,600	2,592,000	
	GROSS PROFIT	1,099,376	982,800	1,099,157	1,039,500	1,175,541	1,100,400	1,008,000	72.00%
	GROSS PROFIT - %	28.77%	26.00%	28.50%	27.00%	30.29%	28.00%	28.00%	
<b>Liquor Store</b>									
609-49750-101	F T Empl Regular	99,458	102,584	73,313	107,873	137,757	192,277	194,155	
609-49750-103	Part-Time Employees	155,089	206,426	185,385	209,842	157,240	165,500	166,000	
609-49750-113	Vacation Pay	6,336	-	13,732	-	18,280	-	-	
609-49750-114	Holiday Pay	3,998	-	5,586	-	8,203	-	-	
609-49750-115	Sick Pay	522	-	877	-	8,343	-	-	
609-49750-116	Severance Pay	4,178	-	-	-	-	-	-	
609-49750-121	PERA	19,176	22,529	20,002	23,829	23,561	26,833	26,894	
609-49750-122	FICA	18,889	22,980	19,827	24,305	22,615	27,370	27,432	
609-49750-131	Employer Paid Health	17,910	16,200	16,200	17,400	30,800	34,800	36,000	
609-49750-133	Employer Paid Dental	618	529	612	529	1,122	1,262	1,287	
609-49750-134	Employer Paid Life	48	12	42	12	112	126	122	
609-49750-135	Emp Health Care Saving Plan	1,400	1,200	1,200	1,200	2,200	2,400	2,400	
609-49750-137	LTD	461	493	447	517	736	911	1,002	
609-49750-140	Unemployment Comp	6,972	1,500	1,782	1,500	150	1,500	1,500	
609-49750-151	Workers Comp Insurance	10,657	12,000	13,257	13,787	12,231	15,166	10,259	
	<b>Total Payroll Related</b>	<b>345,712</b>	<b>386,454</b>	<b>352,262</b>	<b>400,795</b>	<b>423,350</b>	<b>468,145</b>	<b>467,052</b>	<b>-0.23%</b>
609-49750-200	Office Supplies	1,196	1,000	790	1,000	611	1,000	1,000	
609-49750-202	Duplicating and copying supply	1,225	1,200	1,125	1,200	1,722	1,200	1,500	
609-49750-205	Computer Hardware/Software	2,450	2,500	2,850	2,500	2,298	3,000	4,500	
609-49750-210	Operating Supplies	11,874	10,000	12,621	10,000	11,717	13,000	13,000	
609-49750-218	Clothing and Uniforms	1,407	1,000	1,038	1,500	355	1,500	1,500	
609-49750-300	Professional Svcs	1,501	-	200	-	2,378	1,500	1,500	
609-49750-301	Auditing and Acct g Services	6,804	7,000	7,372	7,000	7,153	7,700	8,000	
609-49750-305	Medical Services	1,840	1,000	1,475	1,000	421	1,600	1,600	
609-49750-307	Admin/Finance/Computer Chgs	34,814	35,858	35,858	45,444	45,444	47,716	50,579	
609-49750-315	Service Charges	440	2,000	440	500	653	1,400	900	
609-49750-321	Telephone, Cells & Radios	3,009	3,400	3,508	3,400	4,653	3,400	4,500	
609-49750-322	Postage	117	-	69	-	-	-	-	
609-49750-328	Employment Advertising	410	800	-	800	-	500	500	
609-49750-331	Use of personal auto	373	500	396	500	349	500	500	
609-49750-340	Advertising/Marketing	9,848	10,000	9,507	10,000	7,928	10,000	10,000	
609-49750-351	Legal Notices Publishing	107	200	-	200	153	200	200	
609-49750-361	General Liability Ins	21,649	19,000	19,717	21,660	21,660	23,826	22,426	
609-49750-381	Electric Utilities	21,432	20,000	21,774	23,000	17,902	23,000	22,000	
609-49750-382	Water Utilities	856	1,000	1,252	1,200	878	1,500	1,200	
609-49750-383	Gas Utilities	4,409	3,500	4,417	4,500	3,556	5,000	5,000	
609-49750-400	Building Repairs/Maintenance	15,070	15,000	8,218	15,000	7,464	15,000	15,000	
609-49750-405	Depreciation Expense	39,411	39,411	39,411	39,330	39,327	39,330	37,733	
609-49750-412	Building Rentals	19,020	14,000	17,726	20,000	22,469	23,000	24,000	
609-49750-431	Meeting Expense	249	500	486	500	226	500	500	
609-49750-433	Dues and Subscriptions	2,700	2,800	2,720	2,800	2,720	2,800	3,000	
609-49750-434	Conference & Training	600	1,400	1,380	1,400	1,688	1,600	1,700	
609-49750-440	Other Contractual Services	6,095	10,000	9,255	8,000	6,065	8,000	8,000	
609-49750-460	Janitorial Services	-	1,000	-	-	-	-	-	
609-49750-485	Credit Card Charges	133,988	98,280	154,870	105,000	98,134	105,000	100,000	
609-49750-700	Transfers to Water Fund	-	-	-	-	165,000	165,000	225,000	
609-49750-700	Transfers to Street Maintenance Fund	250,000	300,000	300,000	300,000	135,000	135,000	135,000	
609-49750-700	Transfers to Community Investment	-	-	-	60,000	60,000	60,000	-	
	<b>TOTAL EXP BEFORE TRANSFERS</b>	<b>688,606</b>	<b>688,803</b>	<b>710,737</b>	<b>728,229</b>	<b>896,274</b>	<b>810,917</b>	<b>807,391</b>	<b>-0.43%</b>

		2022	2023	2023	2024	2024	2025	2026	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	of Op Rev
<b>Liquor Store</b>									
	OPERATING INCOME/(LOSS)	410,770	293,997	388,420	311,271	279,267	289,483	200,609	
	CHANGE IN NET POSITION BEFORE TRANSFERS	418,698	293,997	419,311	311,271	318,944	289,483	200,609	
	CHANGE IN NET POSITION AFTER TRANSFERS	168,698	(6,003)	119,311	(48,729)	123,944	(70,517)	(159,391)	
	BEGINNING NET POSITION	1,995,636	2,164,334	2,164,334	2,283,645	2,283,645	2,407,589	2,337,072	
	INCREASE / (DECREASE) IN NET POSITION	168,698	(6,003)	119,311	(48,729)	123,944	(70,517)	(159,391)	
	ENDING NET POSITION	2,164,334	2,158,331	2,283,645	2,234,916	2,407,589	2,337,072	2,177,682	



### HISTORY OF PERFORMANCE

YEAR	GP%	NET INCOME		SALES
		% BEFORE TRANSFERS	TRANSFERS	
2025	TBD	TBD	\$ 360,000	TBD
2024	30.29%	12.47%	\$ 360,000	\$3.9M
2023	28.50%	10.87%	\$ 300,000	\$3.8M
2022	28.77%	10.96%	\$ 250,000	\$3.8M
2021	28.85%	11.98%	\$ 200,000	\$3.8M
2020	28.08%	11.53%	\$ 175,000	\$3.8M
2019	26.60%	8.43%	\$ 175,000	\$3.1M
*2018	25.79%	6.60%	\$ 125,000	\$3.1M
2017	26.27%	7.54%	\$ 125,000	\$3.2M
2016	25.48%	6.77%	\$ 50,000	\$3.1M
2015	26.33%	7.86%	\$ 50,000	\$3.0M
2014	26.08%	7.55%	\$ 50,000	\$2.9M
2013	25.59%	7.04%	\$ 50,000	\$2.9M
2012	24.66%	6.32%	\$ 50,000	\$2.8M
2011	25.36%	4.03%	\$ -	\$2.7M
2010	26.30%	3.88%	\$ -	\$2.7M
2009	25.22%	3.35%	\$ -	\$2.7M
2008	24.27%	-1.92%	\$ -	\$2.7M
2007	26.55%	-2.16%	\$ -	\$2.5M

\* BUILDING BOND PAID OFF

		2022	2023	2023	2024	2024	2025	2026	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
<b>Water Utility</b>									
601-49400-33100	Federal Grants and Aids	332,432	-	344,609	-	-	-	-	-
601-49400-36240	Refunds and Reimbursements	14,268	-	4,902	-	8,047	-	-	-
601-49400-37100	Water Sales	1,742,671	2,090,900	1,802,273	2,154,000	1,767,685	2,461,300	2,786,097	
601-49400-37101	Water Sales - Commercial	256,797	-	265,028	-	249,616	-	-	-
601-49400-37144	Sales of Meters & Reader	8,140	-	15,620	-	5,484	-	-	-
601-49400-37160	Water Penalty Charge	40,181	-	42,058	-	42,834	-	-	-
601-49400-37170	State fee - Water	188	-	362	-	-	-	-	-
601-49400-37185	Inspection Fees	585	-	350	-	210	-	-	-
601-49400-37190	Connection Fees	12,218	-	11,518	-	13,850	-	-	-
601-49400-37195	Watermain Assessment	-	-	60,000	-	4,000	-	-	-
601-49400-39101	Sales of General Fixed Assets	799	-	26	-	1,382	-	-	-
601-49400-38060	Franchise Fees	-	-	-	-	-	-	288,000	
601-49400-39203	Transfer from Liquor Fund	-	-	-	-	-	165,000	225,000	
	<b>TOTAL REVENUES</b>	<b>2,408,279</b>	<b>2,090,900</b>	<b>2,546,746</b>	<b>2,154,000</b>	<b>2,093,108</b>	<b>2,626,300</b>	<b>3,299,097</b>	<b>25.62%</b>
<b>Water Utility</b>									
601-49400-101	F T Empl Regular	123,047	171,546	136,813	232,776	177,525	247,144	257,340	
601-49400-101	Paid Leave Law	-	-	-	-	-	-	1,285	
601-49400-102	F T Empl Overtime	30,099	22,000	27,100	30,000	25,806	30,000	30,000	
601-49400-103	Part-Time Employees	2,659	6,500	1,620	6,500	2,835	4,000	4,680	
601-49400-112	Comp Time Pay	6,647	-	4,024	-	6,651	-	-	
601-49400-113	Vacation Pay	6,407	-	6,425	-	9,152	-	-	
601-49400-114	Holiday Pay	7,191	-	7,846	-	9,690	-	-	
601-49400-115	Sick Pay	21,038	-	5,386	-	8,159	-	-	
601-49400-116	Severance Pay	5,827	-	-	-	1,457	-	-	
601-49400-121	PERA	14,845	14,516	13,926	19,708	17,065	20,786	21,551	
601-49400-122	FICA	15,514	15,304	14,237	20,600	17,702	21,507	22,340	
601-49400-131	Employer Paid Health	31,880	29,190	21,862	32,610	24,736	38,100	41,700	
601-49400-133	Employer Paid Dental	1,362	1,217	1,341	1,455	1,539	1,727	1,761	
601-49400-134	Employer Paid Life	180	28	159	34	236	173	168	
601-49400-135	Employer Health Care Saving Pl	3,056	2,760	2,662	3,300	3,031	3,300	3,300	
601-49400-137	LTD	834	511	781	506	975	517	1,364	
601-49400-140	Unemployment Comp	318	-	1,618	-	-	-	-	
601-49400-151	Worker s Comp Insurance Prem	14,532	18,000	19,886	18,958	17,947	20,854	14,106	
	<b>Total Payroll Related</b>	<b>285,436</b>	<b>281,572</b>	<b>265,686</b>	<b>366,447</b>	<b>324,506</b>	<b>388,108</b>	<b>399,594</b>	<b>2.96%</b>
601-49400-200	Office Supplies	189	50	212	50	35	250	250	
601-49400-202	Duplicating and copying supply	344	100	248	400	382	500	500	
601-49400-205	Computer HW/Software/Scada	2,894	6,000	2,508	3,500	5,218	3,500	3,500	
601-49400-210	Operating Supplies	39,163	65,000	82,003	55,000	109,676	65,000	80,000	
601-49400-212	Motor Fuels	9,515	9,000	10,909	12,000	7,408	10,000	9,000	
601-49400-218	Clothing and Uniforms	2,417	3,000	3,586	3,000	3,415	5,000	5,000	
601-49400-220	Equip. Parts, Repair/Maint. Supply	16,076	15,000	18,826	15,000	16,948	22,000	23,000	
601-49400-227	Chemicals	6,486	8,000	9,149	12,000	9,660	15,000	15,000	
601-49400-300	Professional Svcs	28,679	20,000	34,033	35,000	81,804	35,000	35,000	
601-49400-301	Auditing and Acct g Services	3,298	3,400	3,580	3,400	3,474	3,670	3,850	
601-49400-305	Medical Services	361	550	125	550	183	550	550	
601-49400-307	Admin/Finance/Comp/OPUS Chgs	52,577	53,300	53,800	56,468	57,062	58,212	63,407	
601-49400-315	Service Charges	418	2,000	427	500	553	500	600	
601-49400-321	Telephone, Cells & Radios	5,128	6,500	7,405	6,500	7,946	10,000	9,000	
601-49400-322	Postage	4,958	5,000	5,440	5,000	5,623	6,000	6,000	
601-49400-328	Employment Advertising	-	100	-	100	-	100	100	
601-49400-351	Legal Notices Publishing	548	1,100	1,137	1,100	332	1,200	1,200	
601-49400-361	General Liability Ins	9,547	15,000	15,565	17,100	15,838	18,810	17,230	
601-49400-381	Electric Utilities	55,175	42,000	53,345	57,000	43,847	59,000	55,000	
601-49400-383	Gas Utilities	3,918	6,000	3,177	5,000	3,054	5,000	5,000	
601-49400-384	Refuse/Garbage Disposal	668	1,000	940	1,000	1,309	777	900	

		2022	2023	2023	2024	2024	2025	2026	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
<b>Water Utility</b>									
601-49400-395	Gopher One-Call	797	1,300	790	1,300	838	1,000	1,000	
601-49400-400	Building Repairs and Maintenance	7,963	8,000	9,233	8,000	6,455	10,000	10,000	
601-49400-404	Machinery/Equip Repairs/Maint Trucks	31,515	20,000	20,682	30,000	8,023	25,000	15,000	
601-49400-405	Depreciation Expense	866,147	860,000	865,543	887,000	885,020	897,000	917,000	
601-49400-430	Miscellaneous	187	100	126	100	262	100	300	
601-49400-433	Dues and Subscriptions	771	750	884	1,000	2,038	1,000	2,000	
601-49400-434	Conference & Training	4,397	7,000	5,520	7,000	4,144	7,000	7,000	
601-49400-438	Licenses and Taxes	777	500	468	500	6,848	1,000	2,000	
601-49400-440	Infrastruct. Repairs/Contractual Serv.	107,669	150,000	236,253	150,000	176,465	230,000	155,000	
601-49400-455	Permits	2,153	3,000	2,277	3,000	-	3,000	3,000	
601-49400-460	Janitorial Services	1,072	2,000	1,529	2,000	1,430	2,000	2,000	
601-49400-470	Water Samples	1,614	2,000	2,139	2,000	2,338	2,300	2,500	
601-49400-500	Capital Outlay FA - Equip Only	-	-	-	45,000	-	52,000	36,250	
601-49400-611	Bond Interest	324,048	309,000	294,000	263,690	269,780	276,000	246,994	
601-49400-620	Fiscal Agent s Fees	2,415	2,500	2,775	3,000	2,110	3,000	3,000	
601-49400-621	Discount on Bonds Issued	-	-	-	-	20,255	-	33,392	
	TOTAL EXPENDITURES	1,879,320	1,909,822	2,014,320	2,059,705	2,084,279	2,218,577	2,170,118	<b>-2.18%</b>
	CHANGE IN FUND BALANCE	528,959	181,078	532,426	94,295	8,829	407,723	1,128,979	
	BEGINNING FUND BALANCE	2,704,001	3,232,960	3,232,960	3,765,386	3,765,386	3,774,215	4,181,938	
	INCREASE / (DECREASE) IN FUND BALANCE	528,959	181,078	532,426	94,295	8,829	407,723	1,128,979	
	ENDING FUND BALANCE	3,232,960	3,414,038	3,765,386	3,859,681	3,774,215	4,181,938	5,310,917	

		2022	2023	2023	2024	2024	2025	2026	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
<b>Sewer Utility</b>									
602-49450-31010	Current Ad Valorem Taxes	180,000	360,000	360,000	360,000	360,000	360,000	360,000	
602-49450-33400	State Grants and Aids	-	-	53,640	-	-	-	-	
602-49450-36210	Interest Earnings	11,974	-	30,996	-	37,016	-	-	
602-49450-36240	Refunds and Reimbursements	14,795	-	9,384	-	5,523	-	-	
602-49450-37197	Sewermain Assessment	-	-	60,000	-	4,000	-	-	
602-49450-37200	Sewer Sales	2,051,800	2,630,000	2,134,716	2,710,000	2,140,463	2,909,000	3,133,844	
602-49450-37201	Sewer Sales - Commercial	523,507	-	525,383	-	535,775	-	-	
602-49450-37250	Sewer Connect/Reconnect Fee	149	-	745	-	25	-	-	
602-49450-37255	Sewer Inspection Fee	1,225	-	1,120	-	1,400	-	-	
602-49450-37259	Sewer Connection Fee	960	-	12,720	-	3,200	-	-	
602-49450-37260	Swr Penalty	43,206	-	47,208	-	48,360	-	-	
602-49450-38070	Franchise Fees	-	-	-	-	-	-	288,000	
602-49450-39101	Sales of General Fixed Assets	728	-	7,163	-	-	-	-	
	TOTAL REVENUES	2,828,344	2,990,000	3,243,075	3,070,000	3,135,762	3,269,000	3,781,844	15.69%
<b>Sewer Utility</b>									
602-49450-101	F T Empl Regular	123,048	171,546	139,821	240,706	184,875	255,649	266,316	
602-49450-101	Paid Leave Law	-	-	-	-	-	-	1,285	
602-49450-102	F T Empl Overtime	30,098	22,000	27,268	30,000	25,982	30,000	30,000	
602-49450-103	Part-Time Employees	2,660	8,000	1,620	8,000	2,835	4,000	4,680	
602-49450-112	Comp Time Pay	6,647	-	4,038	-	7,239	-	-	
602-49450-113	Vacation Pay	6,407	-	6,425	-	8,733	-	-	
602-49450-114	Holiday Pay	7,192	-	8,004	-	10,093	-	-	
602-49450-115	Sick Pay	21,038	-	5,420	-	8,447	-	-	
602-49450-116	Severance Pay	5,827	-	-	-	1,457	-	-	
602-49450-121	PERA	14,845	14,516	14,120	20,303	17,669	21,424	22,224	
602-49450-122	FICA	15,514	15,418	14,428	21,321	18,279	22,158	23,026	
602-49450-131	Employer Paid Health	31,880	29,190	22,341	34,350	26,360	39,840	43,500	
602-49450-133	Employer Paid Dental	1,362	1,482	1,359	1,508	1,598	1,788	1,824	
602-49450-134	Employer Paid Life	180	28	161	35	241	180	174	
602-49450-135	Employer Health Care Saving Pl	3,056	2,760	2,698	3,420	3,147	3,420	3,420	
602-49450-137	LTD	835	414	791	526	1,012	539	1,411	
602-49450-140	Unemployment Comp	318	-	1,618	-	-	-	-	
602-49450-151	Worker s Comp Insurance Prem	12,110	15,000	16,572	18,958	15,690	20,854	14,106	
	<b>Total Payroll Related</b>	<b>283,017</b>	<b>280,355</b>	<b>266,684</b>	<b>379,128</b>	<b>333,657</b>	<b>399,851</b>	<b>411,965</b>	<b>3.03%</b>
602-49450-200	Office Supplies	-	50	179	50	35	200	200	
602-49450-202	Duplicating and copying supply	178	100	68	400	101	200	200	
602-49450-205	Computer HW/Software/Scada	2,984	6,500	2,812	3,500	5,217	6,000	6,000	
602-49450-210	Operating Supplies	5,952	7,000	10,664	7,000	8,096	10,000	10,000	
602-49450-212	Motor Fuels	9,515	10,000	9,038	12,000	7,665	10,000	9,000	
602-49450-218	Clothing and Uniforms	1,944	3,000	5,152	3,000	2,840	5,000	5,000	
602-49450-220	Equip. Parts, Repair/Maint. Supply	12,604	15,000	21,803	18,000	18,098	23,000	23,000	
602-49450-300	Professional Srvs	15,924	30,000	36,554	32,000	60,734	40,000	35,000	
602-49450-301	Auditing and Acct g Services	3,297	3,400	3,580	3,400	3,474	3,670	3,850	
602-49450-305	Medical Services	248	400	730	400	125	500	501	
602-49450-307	Admin/Finance/Comp/OPUS Chgs	44,710	45,547	45,697	47,933	48,149	49,230	53,864	
602-49450-315	Service Charges	418	1,000	428	500	593	500	600	
602-49450-321	Telephone, Cells & Radios	6,019	9,000	8,370	9,000	8,900	10,000	11,000	
602-49450-322	Postage	4,645	5,000	5,067	5,000	5,166	6,000	6,000	
602-49450-328	Employment Advertising	-	300	-	300	-	300	300	
602-49450-351	Legal Notices Publishing	548	500	322	500	332	500	500	
602-49450-361	General Liability Ins	21,648	25,000	25,943	28,500	26,396	31,350	28,717	
602-49450-381	Electric Utilities	31,031	40,000	34,750	35,000	29,287	38,000	38,000	
602-49450-383	Gas Utilities	11,754	13,000	9,687	13,000	12,298	13,000	15,000	
602-49450-384	Refuse/Garbage Disposal	723	1,000	940	1,000	1,309	1,000	1,000	

		2022	2023	2023	2024	2024	2025	2026	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
<b>Sewer Utility</b>									
602-49450-388	Waste Disposal-MCES	863,304	806,647	806,647	825,265	825,264	887,966	1,035,567	16.62%
602-49450-395	Gopher One-Call	797	1,300	790	1,300	838	1,000	1,000	
602-49450-400	Building Repairs and Maintenance	8,133	3,500	9,232	8,000	5,031	10,000	10,000	
602-49450-404	Machinery/Equip Repairs/Maint	29,035	11,000	45,240	35,000	25,607	40,000	40,000	
602-49450-405	Depreciation Expense	593,815	605,000	624,167	632,000	628,140	630,000	650,000	
602-49450-430	Miscellaneous	187	-	125	-	463	-	-	
602-49450-433	Dues and Subscriptions	116	300	119	300	550	-	-	
602-49450-434	Conference & Training	2,902	7,000	1,927	5,000	8,310	7,000	7,000	
602-49450-438	Licenses and Taxes	187	400	56	400	106	200	200	
602-49450-440	Infrastruct. Repairs/Contractual Serv.	71,878	75,000	97,380	90,000	82,836	105,000	90,000	
602-49450-455	Permits	-	500	-	500	-	500	500	
602-49450-460	Janitorial Services	1,497	2,000	1,529	2,000	1,430	2,000	2,000	
602-49450-500	Capital Outlay FA	6,150	-	-	-	-	71,000	85,250	
602-49450-611	Bond Interest	214,441	217,000	197,004	176,950	212,032	325,000	317,000	
602-49450-620	Fiscal Agent s Fees	1,150	1,000	1,436	1,000	1,360	2,000	2,000	
602-49450-621	Discount on Bonds Issued	-	-	-	-	100,273	-	29,572	
	TOTAL EXPENDITURES	2,250,751	2,226,799	2,274,120	2,377,326	2,464,712	2,729,967	2,929,786	7.32%
	CHANGE IN FUND BALANCE	577,593	763,201	968,955	692,674	671,050	539,033	852,058	
	BEGINNING FUND BALANCE	3,886,477	4,464,070	4,464,070	5,433,025	5,433,025	6,104,075	6,643,108	
	INCREASE / (DECREASE) IN FUND BALANCE	577,593	763,201	968,955	692,674	671,050	539,033	852,058	
	ENDING FUND BALANCE	4,464,070	5,227,271	5,433,025	6,125,699	6,104,075	6,643,108	7,495,166	

		2022	2023	2023	2024	2024	2025	2026	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
<b>Storm Water Utility</b>									
675-49425-37270	Storm Sewer Revenue	68,818	140,000	69,299	140,000	82,263	228,000	254,000	
675-49425-37271	Storm Sewer - Commercial	68,862	-	70,288	-	70,173	-	-	
675-49425-37275	Storm Sewer Penalty	933	-	954	-	1,025	-	-	
	TOTAL REVENUES	138,613	140,000	140,541	140,000	153,461	228,000	254,000	<b>11.40%</b>
<b>Storm Water Utility</b>									
675-49425-301	Auditing and Acct g Services	838	880	926	880	897	950	970	
675-49425-307	Admin/Finance/Computer Chgs	20,600	21,218	21,218	23,340	23,340	24,507	15,000	
675-49425-405	Depreciation Expense	234,957	235,000	234,947	234,950	235,483	233,876	234,000	
675-49425-433	Dues and Subscriptions	1,640	-	-	-	13	-	-	
675-49425-611	Bond Interest	74,520	73,000	67,348	59,945	59,776	61,100	55,000	
675-49425-620	Fiscal Agent Fees	625	1,000	900	1,000	975	1,000	1,000	
	TOTAL EXPENDITURES	333,180	331,098	325,339	320,115	320,484	321,433	305,970	<b>-4.81%</b>
	CHANGE IN FUND BALANCE	(194,567)	(191,098)	(184,798)	(180,115)	(167,023)	(93,433)	(51,970)	
	BEGINNING FUND BALANCE	(204,785)	(399,352)	(399,352)	(584,150)	(584,150)	(751,173)	(844,606)	
	INCREASE / (DECREASE) IN FUND BALANCE	(194,567)	(191,098)	(184,798)	(180,115)	(167,023)	(93,433)	(51,970)	
	ENDING FUND BALANCE	(399,352)	(590,450)	(584,150)	(764,265)	(751,173)	(844,606)	(896,576)	

		2022	2023	2023	2024	2024	2025	2026	Percentage
	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
<b>Recycling Utility</b>									
670-49500-33160	Grants from other Govt. Units	18,661	14,725	18,642	18,000	21,927	18,000	20,000	
670-49500-36200	Organics Program Bucket Sales	197	-	90	-	87	-	-	
670-49500-36210	Interest Earnings	1,762	100	6,001	-	6,530	-	-	
670-49500-37280	Recycling Sales	234,407	228,000	232,684	234,000	233,784	243,360	243,360	
670-49500-37285	Recycling Penalty	4,039	-	4,484	-	4,528	-	-	
	TOTAL REVENUES	259,066	242,825	261,901	252,000	266,856	261,360	263,360	<b>0.77%</b>
<b>Recycling Utility</b>									
	<b>Total Payroll Related</b>	<b>381</b>	<b>576</b>	<b>566</b>	<b>576</b>	<b>611</b>	<b>576</b>	<b>576</b>	<b>0.00%</b>
670-49500-202	Duplicating and copying supply	-	10	-	10		10	10	
670-49500-210	Operating Supplies	2,175	-	-	-	-	1,000	1,000	
670-49500-301	Auditing and Acct g Services	838	880	927	880	900	950	970	
670-49500-315	Service Charges	-	-	-	-	15	-	-	
670-49500-370	Admin/Finance/Computer Chgs	8,632	8,891	8,891	9,780	9,780	10,269	10,885	
670-49500-430	Misc (Leaf drop - organics)	15,631	13,300	15,383	16,000	15,872	16,000	16,200	
670-49500-440	Other Contractual Services	223,808	219,035	223,810	224,000	224,131	224,000	224,500	
	TOTAL EXPENDITURES	251,465	242,692	249,577	251,246	251,309	252,805	254,141	<b>0.53%</b>
	CHANGE IN FUND BALANCE	7,601	133	12,324	754	15,547	8,555	9,219	
	BEGINNING FUND BALANCE	246,260	253,861	253,861	266,185	266,185	281,732	290,287	
	INCREASE / (DECREASE) IN FUND BALANCE	7,601	133	12,324	754	15,547	8,555	9,219	
	ENDING FUND BALANCE	253,861	253,994	266,185	266,939	281,732	290,287	299,506	

**CITY OF MOUND  
2026 Utility Rates**

**WATER RATES**

<b>RESIDENTIAL (QUARTERLY)</b>	<b>2025</b>	<b>2026</b>
Quarterly Base Rate Charge	\$ 63.00	\$ 72.45
TIER 1 Per 1,000 gallons (1,000-8,000 gallons)	\$ 5.75	\$ 6.61
TIER 2 Per 1,000 gallons (8,001-14,000 gallons)	\$ 7.00	\$ 8.05
TIER 3 Per 1,000 gallons (14,001 gallons +)	\$ 8.75	\$ 10.06

Two-Family/Duplex Charges: Quarterly base rate and usage charges are computed on a per unit basis.

<b>MULTI-FAMILY (QUARTERLY)</b>	<b>2025</b>	<b>2026</b>
Quarterly Base Rate Charge Per Unit	\$ 63.00	\$ 72.45
TIER 1 Per 1,000 gallons (1,000-8,000 gallons) per unit	\$ 5.75	\$ 6.61
TIER 2 Per 1,000 gallons (8,001-14,000 gallons) per unit	\$ 7.00	\$ 8.05
TIER 3 Per 1,000 gallons (14,001 gallons +) per unit	\$ 8.75	\$ 10.06

<b>COMMERCIAL (MONTHLY)</b>	<b>2025</b>	<b>2026</b>
Monthly Base Rate Charge	\$ 21.00	\$ 24.15
TIER 1 Per 1,000 gallons (1,000-3,000 gallons)	\$ 5.75	\$ 6.61
TIER 2 Per 1,000 gallons (3,001-9,000 gallons)	\$ 7.00	\$ 8.05
TIER 3 Per 1,000 gallons (9,001 gallons +)	\$ 8.75	\$ 10.06

<b>MINNESOTA DEPART. OF HEALTH CONNECTION FEE (PASSTHROUGH TO STATE)</b>	<b>2025</b>	<b>2026</b>
Quarterly Accounts	\$ 2.43	\$ 3.81
Monthly Accounts	\$ 0.81	\$ 1.27

**SEWER RATES**

<b>RESIDENTIAL (QUARTERLY)</b>	<b>2025</b>	<b>2026</b>
Quarterly Base Rate up to 10,000 gallons	\$ 135.00	\$ 145.14
Per 1,000 gallons used over 10,000 gallons	\$ 8.75	\$ 9.41
Connection to sewer, but not water	\$ 206.21	\$ 221.68

Two-Family/Duplex Charges: Quarterly base rate and usage charges are computed on a per unit basis.

<b>MULTI-FAMILY (QUARTERLY)</b>	<b>2025</b>	<b>2026</b>
Quarterly Base Rate up to 10,000 gallons per unit	\$ 135.00	\$ 145.14
Per 1,000 gallons used Quarterly over 10,000 gallons per unit	\$ 8.75	\$ 9.41

<b>COMMERCIAL (MONTHLY)</b>	<b>2025</b>	<b>2026</b>
Monthly Base Rate up to 3,000 gallons	\$ 45.00	\$ 48.38
Per 1,000 gallons used over 3,000 gallons	\$ 8.75	\$ 9.41

**STORM WATER RATES**

<b>SINGLE FAMILY/TWO-FAMILY RESIDENTIAL (QUARTERLY)</b>	<b>2025</b>	<b>2026</b>
Quarterly Per Lot Storm Water Charge	\$ 9.00	\$ 10.50

<b>NON-SINGLE/TWO- FAMILY RESIDENTIAL (MONTHLY &amp; QUARTERLY)</b>	<b>2025</b>	<b>2026</b>
Cemeteries (acre/month)	\$ 4.07	\$ 4.38
Parks and Railroads (acre/month)	\$ 12.41	\$ 13.13
Public and Private Schools/Institutional Use (acre/month)	\$ 20.72	\$ 21.88
Churches (acre/month)	\$ 20.72	\$ 21.88
Multi-family Residential Uses (acre/month) - billed quarterly	\$ 49.77	\$ 52.50
Commercial/Industrial/Warehouse Use (acre/month)	\$ 83.45	\$ 87.50

**RECYCLING RATES**

<b>RECYCLING HOUSEHOLD CHARGE (QUARTERLY)</b>	<b>2025</b>	<b>2026</b>
Quarterly Per Household Recycling Charge	\$ 16.38	\$ 16.38

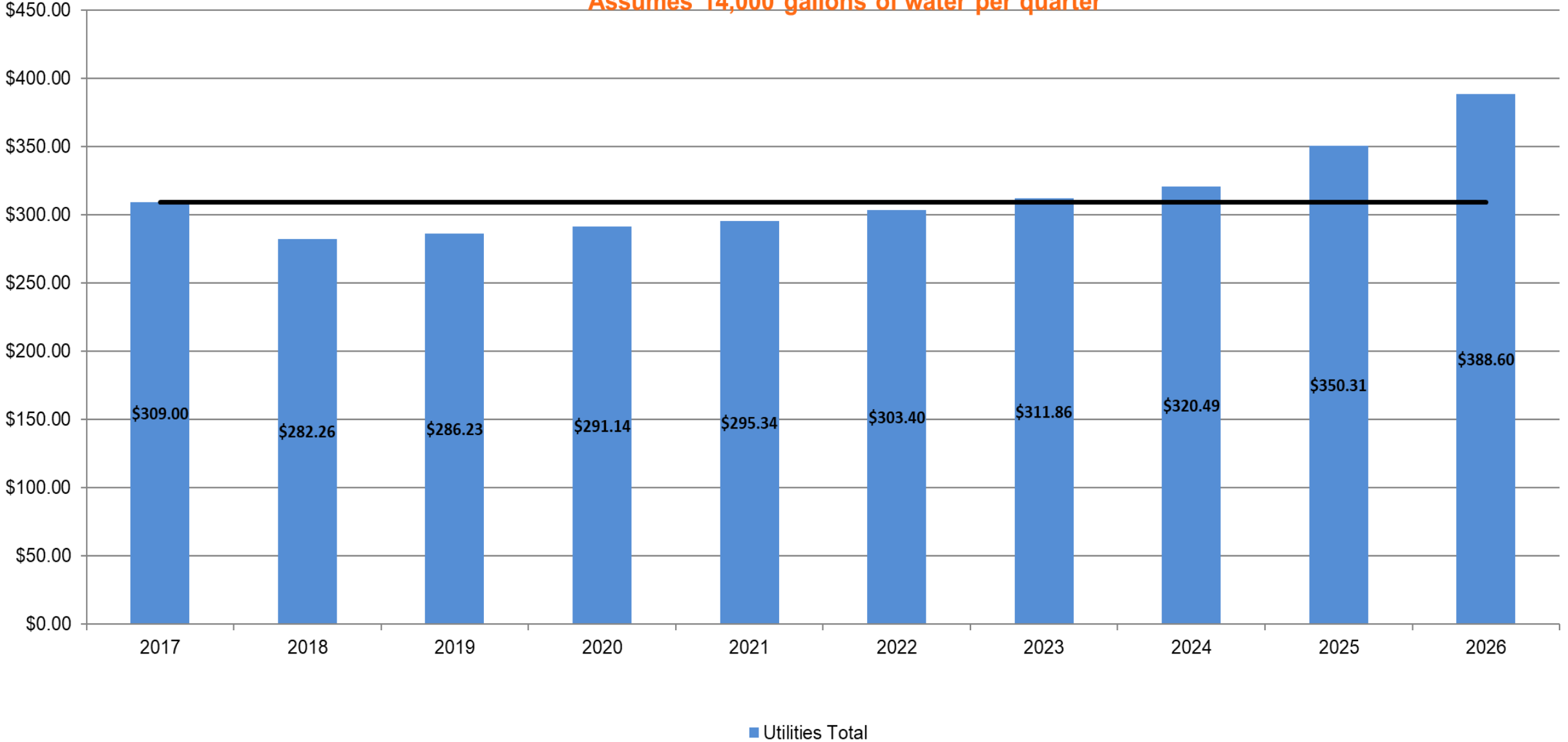
**STREET LIGHTING**

<b>SINGLE/TWO- FAMILY/MULTI-FAMILY RESIDENTIAL (QUARTERLY)</b>	<b>2025</b>	<b>2026</b>
Charge per Unit	\$ 1.50	\$ 1.50
<b>COMMERCIAL AND OTHER ACCOUNTS (MONTHLY)</b>	<b>2025</b>	<b>2026</b>
Charge per Account	\$ 1.50	\$ 1.50

## City of Mound – Utility Bill Comparisons – Residential

CITY OF MOUND				
QUARTERLY UTILITY BILL CHARGES				
ALL SERVICES	2017	2024	2025	2026
<b>0 Usage - Base Charge</b>	<b>\$ 208.02</b>	<b>\$ 209.07</b>	<b>\$ 227.31</b>	<b>\$ 249.78</b>
Increase % from 2025				9.89%
Annualized Increase % from 2017				2.05%
<b>8,000 Usage - 44%</b>	<b>\$ 249.60</b>	<b>\$ 253.17</b>	<b>\$ 273.31</b>	<b>\$ 302.66</b>
Increase % from 2025				10.74%
Annualized Increase % from 2017				2.16%
<b>14,000 Usage - 78%</b>	<b>\$ 309.00</b>	<b>\$ 320.49</b>	<b>\$ 350.31</b>	<b>\$ 388.60</b>
Increase % from 2025				10.93%
Annualized Increase % from 2017				2.58%
<b>20,000 Usage - 92%</b>	<b>\$ 381.12</b>	<b>\$ 403.47</b>	<b>\$ 455.31</b>	<b>\$ 505.42</b>
Increase % from 2025				11.01%
Annualized Increase % from 2017				3.19%
<b>26,000 Usage - 95%</b>	<b>\$ 454.08</b>	<b>\$ 487.35</b>	<b>\$ 560.31</b>	<b>\$ 622.24</b>
Increase % from 2025				11.05%
Annualized Increase % from 2017				3.56%
<b>32,000 Usage - 97%</b>	<b>\$ 531.24</b>	<b>\$ 575.73</b>	<b>\$ 665.31</b>	<b>\$ 739.06</b>
Increase % from 2025				11.09%
Annualized Increase % from 2017				3.74%

City of Mound 2017-2026  
Total Quarterly Residential Bill - All Services  
**Assumes 14,000 gallons of water per quarter**



# Community Comparison - Neighbors

Does not include recycling or street lights. Note: Services are not consistent amongst communities

