



2025 FINAL BUDGET

**CITY OF MOUND
2415 WILSHIRE BOULEVARD
MOUND, MINNESOTA 55364
YEAR 2025**



LEGISLATIVE BODY

Mayor

Jason R. Holt

Council Members

Sherrie Pugh
Paula Larson
Kathy McEnaney
Kevin Castellano

ADMINISTRATIVE STAFF

City Manager

Jesse Dickson

City Attorney

Scott Landsman

Deputy City Manager

Maggie Reisdorf

Finance Director

Noah Iverson

City Clerk

Kevin Kelly

Orono Police Chief

Correy Farniok

Community Development/City Planner

Sarah Smith

Public Works Director

Ryan Prich

Fire Chief/Emergency Management

Gregory Pederson

Liquor Store Manager

Ronald Gust, Jr

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YEAR 2025**

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December 4, 2024

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

Dear Mayor and Council Members,

Please find the attached 2025 proposed *final* budget for your review and consideration.

In July of 2023, the City Council embarked on the Strategic Planning/Long-Term Financial Management Plan and Utility Rate Study (Water and Sewer) process facilitated by Municipal Financial Advisor, Ehlers. It was in June of 2024 that these documents were finalized and presented to the City Council. The documents provide guidance of our operations to the year 2033.

The 2025 preliminary levy was approved at the September 24, 2024 regular City Council meeting and certified to Hennepin County by the September 30th, 2024 deadline. The Truth in Taxation/final budget and levy approval is scheduled for the December 10th, 2024 regular meeting. It is important to note that the final levy amount must be the same or lower than the approved preliminary levy amount.

The operating budget provided in the packet represents no changes in services between the years 2024 and 2025. The 2025 preliminary and final budgets are based on the City's Final Long-Term Financial Management Plan and Utility Rate Study. A summary of the year over year changes has been included within the budget packet. This reviews notable changes with regards to revenues and expenditures that the City is navigating. On the revenue side, this includes the complete loss of Local Government Aid (LGA) in 2025. On the expenditure side, this includes a reduction in Assessor expenditures due to Hennepin County starting to cover all assessor fees starting in 2025. This also takes into consideration projected increases in operational costs related to staffing, contracts, fuel, and insurance.

Taken together, the approved preliminary levy by the City Council was 6%. The Finance Committee and staff is recommending that the final levy also be 6%.

BUDGET HIGHLIGHTS

Expenses

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

The City benefitted from low inflation, including fuel prices and wages, for over a decade. That relief has ended and the City has been experiencing significant pressure in both areas.

Negotiations with the Public Works Union (Teamsters Local 320) concluded at the end of 2023 for the 2024 – 2026 contract. The City hired a Public Works Director in 2024. This position was previously a combined position with the City Manager position.

The City hired a new City Manager in 2023, who started in the position in January 2024. In the past, the City has reduced its number of full-time employees over the past two decades which has resulted in the current, limited levels of services. As priorities continue to be discussed and if the desire for additional lines and levels of service are requested, staffing level discussions would need to be considered as well.

Revenues

The City's Local Government State Aid (LGA) allocation has been eliminated for the City of Mound and will therefore not receive this funding in 2025 or is projected to not receive it moving forward either. In 2024, the State approved *one-time* public safety money of \$412K. The City will not receive this again in 2025. It is important to note that the dramatic drops in LGA funding over the past several years resulted from Mound's larger increase in tax capacity compared to the state wide average and these funds are unlikely to return.

A notable change within the General Fund Revenues "Other Revenues" section is that the City will no longer be accepting in and transferring out the usual annual Municipal Liquor Store allocation. Instead, the allocation will go directly into funds designated within the Long-Term Financial Management Plan. These include the Streets Maintenance Fund (135K), Community Investment Fund (60K), and the Water Fund (165K)

In 2024, the City Council approved increases to the electric and gas franchise fees per a tiered rate structure. A goal of the fee increases is to diversify revenue and to structure the fees in a way that charges different rates for different property types and uses. Before the change, all properties, regardless of size, type, and use, paid the same rate. These rates went into effect in June and July of 2024.

Enterprise Funds

Liquor Store Fund

The Liquor Fund began contributing to tax relief again in the year 2012. The Liquor Fund transferred in the following amounts starting that year: \$50K per year for 2012 – 2016, \$125K between 2017 – 2018, \$175K between 2019 - 2020, \$200K in 2021, \$250K in 2022, \$300K in 2023, \$360K in 2024. The long-term plan allocates \$360K per year for the years 2025 – 2029.

These funds have passed through the general fund into then the street maintenance fund. This allocation has been an integral component of extending the life of the City's streets. The City

maintains a street maintenance plan and schedule that through its execution extends the life of the city's streets. The plan also allows the city to estimate and budget accordingly each long-term within the street maintenance and capital fund.

In 2022, wages were increased for the following positions to keep them competitive: part-time liquor store clerks, volunteer fire-fighters, and seasonal public works maintenance workers. Although our starting wages for the part-time and seasonal positions are above those amounts, and have set a base wage to attract individuals to come work for and continue to work for the City.

The liquor store staff focuses on quality, selection, customer service and convenience. The store was remodeled in February 2020. The store was named the most profitable municipal store in the Twin Cities' seven-county metro area in 2022 and 2021.

Water Fund

The City Council voted to freeze water rates between the years 2018-22 to provide relief to utility customers. An increase of 3% was approved for 2023 and 2024. The fund has a significant cash deficit which is currently being covered by the governmental funds.

The City used the \$1M of American Rescue Plan funds for water main improvements. The cash deficit grew to \$5.3M as of July 31, 2024. As part of the Utility Rate Study a local community utility rate comparisons demonstrated that the City of Mound is comparable with neighboring communities as far as rates.

With the Utility Rate Study, the City plans to be out of cash deficit by 2030.

Sewer Fund

Within the sewer fund, the City continues to focus on lift station upgrades. The City has 30 sanitary sewer lift stations throughout the City. Of the 30, 26 have been replaced as of 2024. The plan has been to replace and upgrade a lift station per year.

The fund was operating with cash deficits, until the City Council approved \$4.2M in bonds in 2020 that reimbursed the City for previous sewer infrastructure improvements. It is important to note that these bonds are being repaid by tax levy. The City Council's goal at that time was to try and balance property tax and utility rate increases while keeping up on infrastructure updates.

In addition, manholes throughout the City are being rehabilitated. This project addresses mandates from the Metropolitan Council to upgrade our sewer infrastructure. One intention for this project is to reduce inflow and infiltration (I/I) of fresh water into the system. The City is charged a fee from the Metropolitan Council for wastewater treatment. By reducing I/I into the system, the City is working to avoid penalties. In addition to the manhole replacement project, the city has been gradually lining its *public* sewer pipes where possible to fix cracks. It is important to note that nearly 50% of the system sewer pipes are on located on private property. These pipes are also significant contributors of I/I (fresh water into the system).

Metropolitan Council – the wastewater treatment fees are up (7.5%) for 2025 after a slight increase in 2024 and decreases in 2022 and 2023. This is a highly volatile line item for the sewer fund and staff will continue to work with the Met Council to evaluate its formula and meter inflow into Mound lines from both the Met Council and neighboring city lines. The City's extensive collaboration with Met Council on joint projects have streamlined the system, reducing I/I and the chance of backflow during large rain events.

Storm Sewer Fund

The storm sewer system fund includes the mitigation storm water drainage problems such as washouts, standing water in the streets and water in yards and homes.

In 2018, the City Council approved a reduction to residential storm water fees in order to provide relief to utility customers. Reductions to street light and storm water utility fees resulted in a 14.5% reduction to the base quarterly residential utility bill at the time.

The cash deficit has increased to \$2.1M as of July 31, 2024. The majority of new improvements are being charged to the Infrastructure Replacement Reserve Fund (401). The City will continue to research ways to reduce the deficit between now and the end of the year.

Recycling Fund

The City renewed its curbside recycling contract with Republic Services for a flat \$5.10 per household per month (PHPM) for 2022-2026 and a flat \$5.85 PHPM for 2027-2031 with no fuel escalators.

In 2025, the City will collect \$5.46 per month from every household. The difference of which pays for administering the program, leaf drop off and the annual May "clean-up" day hosted with the City of Minnetrista.

The City offers an organics recycling drop-off site in the Centennial Building parking lot, as required by Hennepin County. Residents must register and obtain a key which helps to protect against illegal dumping and rodents.

LEVY SUMMARY

Special Revenue Funds / HRA Levy

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

The HRA levy amount is limited to 1.85% of the prior year taxable market value, which is \$415K for 2025. Even so, staff is recommending to keeping the levy the same as 2024 at \$250,000. Approximately 70% of the levy pays for the debt service payment for the City parking deck and the other 30% is credited to the Harbor/Transit District.

Tax Levy Recap

Other notable 2025 budget information is the City Property Tax Rate (Net Levy/Tax Capacity = Tax Rate) as seen in the chart below.

Item	2023 Budget	2024 Budget	2025 Final Budget
Change in Total Levy (%)	5.00%	11.66%	6.00%
Projected City Tax Rate	31.25%	32.22%	34.42%
Change in Tax Capacity	31.07%	10.33%	-1.00%
Total Levy Increase (\$)	\$330,171	\$808,456	\$464,617
Capital Reserve Funding	\$703,000	\$1,383,928	\$1,988,000
Special Levies (Debt & Fire Relief)	\$1,418,928	\$1,191,313	\$882,102
Local Government Aid (LGA)	\$168,842	\$74,762	\$0

Fund Balance is monitored and maintained to provide adequate cash flow between the bi-annual tax receipts. Unassigned fund balance is a key factor in the city’s bond rating and a reflection of its fiscal strength. Long-term financial planning and management is also a reflection of fiscal strength. As part of our 2024A bond issuance process, Standard and Poor’s issued a recent (September 2024) increase in the City’s bond rating from a AA to a AA+.

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

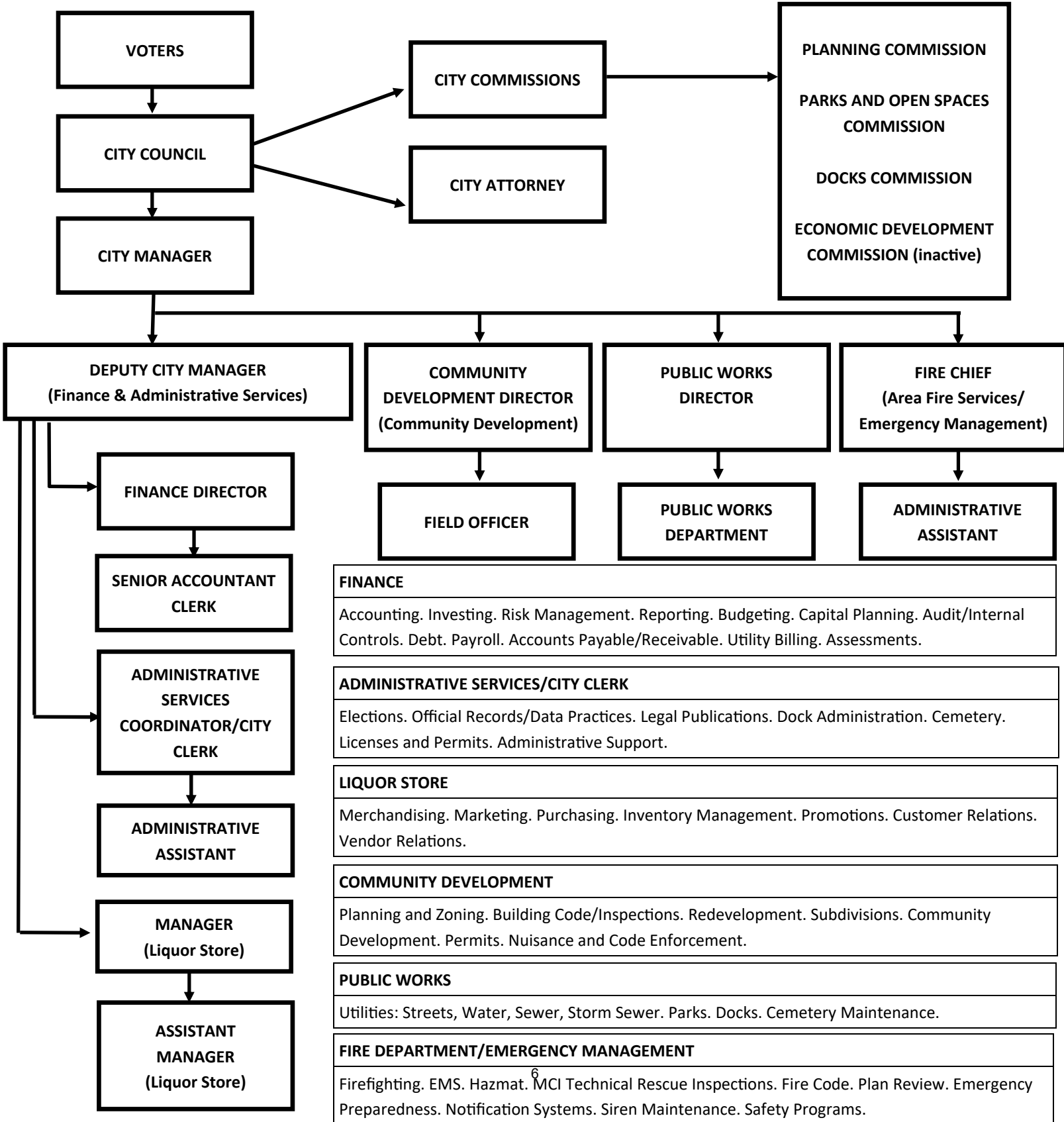
Margaret Reisdorf

Jesse Dickson
City Manager

Margaret Reisdorf
Deputy City Manager



CITY OF MOUND - ORGANIZATIONAL CHART - 2025



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>	Actual Total Fund Balance as % of Exp	Surplus, Break-even or (Spend Down)	General Fund Levy % Chg	General Fund Rev % Chg	General Fund Exp % Chg	Total Levy % Chg	Change in Tax Capacity %	Tax Rate %
2000	36.30%	(\$303,650)	6.28%	7.51%	18.00%	5.71%	7.02%	18.65%
2001	45.54%	\$326,381	4.77%	9.71%	-0.64%	4.58%	11.52%	17.69%
2002	55.16%	\$336,356	15.64%	10.49%	-0.30%	15.93%	-20.18%	35.48%
2003	57.31%	(\$109,833)	5.38%	11.99%	14.01%	17.51%	9.48%	35.17%
2004	45.33%	(\$387,692)	6.50%	4.40%	26.07%	18.05%	13.84%	37.45%
2005	41.11%	(\$157,209)	7.50%	5.13%	2.93%	11.77%	13.79%	37.32%
2006	47.01%	\$297,906	15.05%	11.51%	1.19%	13.57%	13.88%	37.26%
2007	49.00%	\$153,746	12.73%	4.08%	7.59%	11.09%	13.52%	36.41%
2008	42.00%	(\$247,140)	1.75%	-0.78%	4.11%	5.19%	9.85%	34.82%
2009	43.00%	\$27,079	3.90%	2.60%	-1.28%	4.98%	5.96%	34.58%
AVG (2000-09)	46.18%	\$ (6,406)	7.95%	6.66%	7.17%	10.84%	7.87%	32.48%
2010	43.11%	\$177,454	0.00%	-2.23%	-1.84%	2.48%	-4.43%	37.29%
2011	48.66%	\$146,641	0.00%	-1.55%	1.64%	1.99%	-11.25%	42.43%
2012	44.16%	(\$203,153)	-6.75%	-0.30%	1.63%	-2.24%	-13.50%	47.53%
2013	49.00%	\$136,950	2.00%	-3.49%	-2.28%	4.31%	-10.44%	54.71%
2014	53.00%	\$233,263	-4.23%	4.16%	-0.30%	-1.18%	-3.20%	57.00%
2015	58.00%	\$316,309	3.00%	2.67%	2.40%	1.75%	10.00%	51.68%
2016	67.00%	\$374,828	3.00%	3.90%	1.64%	1.89%	2.10%	50.78%
2017	52.00%	\$215,913	-3.00%	-0.20%	6.80%	-1.00%	9.86%	47.48%
2018	64.00%	(\$170,897)	2.50%	2.60%	4.80%	2.00%	3.72%	47.45%
2019	62.00%	(\$89,608)	2.50%	1.60%	2.20%	2.00%	9.95%	43.53%
2020	62.00%	\$84,835	3.50%	2.50%	4.10%	3.00%	6.42%	42.08%
2021	61.00%	(\$3,625)	8.00%	0.00%	1.70%	5.00%	11.04%	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 BUD	57.88%	\$49,661	7.38%	14.35%	11.16%	11.66%	10.33%	32.22%
2025 PROP	59.58%	\$0	3.28%	-3.53%	-2.86%	6.00%	-1.00%	34.42%
AVG (10-25)	56.07%	\$ 125,787	3.07%	2.22%	3.06%	2.98%	3.44%	43.56%

**CITY OF MOUND
TAX LEVY RECAP**

Fund	Description	Type	2021	2022	2023	2024	2025
101	Revenue - General Operations	Revenue	3,710,665	4,009,744	4,813,693	5,168,836	5,338,592
401	Infrastructure Replacement Reserve F	Revenue	220,000	220,000	308,000	818,928	1,278,000
403	Cap Replacement - Vehicles & Equip	Revenue	340,000	340,000	-	150,000	250,000
404	Community Investment Fund	Revenue	140,000	220,000	320,000	325,000	320,000
405	Cap Replacement - City Buildings	Revenue	75,000	100,000	75,000	90,000	140,000
222	Fire Department Levy	Special	78,379	79,115	82,839	86,571	91,102
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
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
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
313	G.O. Improvement - 2016A	Special	121,869	120,889	119,908	118,928	146,000
602	G.O. Improv - 2020A	Special	180,000	180,000	360,000	360,000	360,000

TOTAL LEVY	6,291,072	6,605,450	6,935,621	7,744,077	8,208,694
CHANGE FROM PRIOR YEAR	5.00%	5.00%	5.00%	11.66%	6.00%
REVENUE & CAPITAL LEVY	4,485,665	4,889,744	5,516,693	6,552,764	7,326,592
CHANGE FROM PRIOR YEAR	7.99%	9.01%	12.82%	18.78%	11.81%
SPECIAL LEVY	1,805,407	1,715,706	1,418,928	1,191,313	882,102
CHANGE FROM PRIOR YEAR	8.48%	-4.97%	-17.30%	-16.04%	-25.96%

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

Tax Rate Calculation	2021	2022	2023	2024	2025
CERTIFIED LEVY	6,291,072	6,605,450	6,935,621	7,744,077	8,208,694
LESS: FISCAL DISPARITIES LEVY	(457,938)	(447,893)	(421,905)	(338,401)	(375,485)
NET LEVY	5,833,134	6,157,557	6,513,716	7,405,676	7,833,209
MUNICIPAL TAX RATE	38.329%	38.737%	31.264%	32.217%	34.421%
HRA TAX RATE	1.508%	1.453%	1.124%	1.035%	1.046%
TOTAL DIRECT TAX RATE	39.837%	40.190%	32.388%	33.252%	35.467%

Tax Capacity Information	2021	2022	2023	2024	2025
TAX CAPACITY	16,540,281	17,173,702	22,239,866	24,531,151	24,420,732
LESS: FISCAL DISPARITIES	(380,984)	(362,316)	(349,789)	(391,141)	(433,098)
LESS: TAX INCREMENTS	(940,678)	(915,729)	(1,055,627)	(1,153,241)	(1,230,734)
CAPACITY FOR LOCAL RATE	15,218,619	15,895,657	20,834,450	22,986,769	22,756,900
% CHANGE FROM PRIOR YEAR	11.04%	4.45%	31.07%	10.33%	-1.00%

Projected City Taxes (Value of Home)	2021	2022	2023	2024	2025
150,000	\$ 503	\$ 507	\$ 409	\$ 420	\$ 415
225,000	\$ 829	\$ 836	\$ 674	\$ 692	\$ 705
Median Market Value	\$ 1,011	\$ 1,051	\$ 1,101	\$ 1,207	\$ 1,220
400,000	\$ 1,589	\$ 1,603	\$ 1,292	\$ 1,326	\$ 1,381
600,000	\$ 2,490	\$ 2,512	\$ 2,024	\$ 2,078	\$ 2,217
1,000,000	\$ 4,482	\$ 4,521	\$ 3,644	\$ 3,741	\$ 3,990

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

Collect Year	Improvement & Subsequent Refunding Bonds										2006/07A Ref		Tax Increment & Fire Relief			Special Total	% Change
	2014A GO Imp. Fd 311	2014B GO Ref. Fd 368	2016B REF GO Imp. 08B Fd 362	2009A-18A GO Imp. Fd 363	2011A GO Ref. Fd 370	2011B-20A GO Imp. Fd 364	2020A GO Imp 602	2012A GO Imp. Fd 365	2012B Fire Fd 371	2012B City Fd 371	2013A GO Imp. Fd 310	2015A GO Imp/Ref Fd 312	2016A GO Imp Fd 313	2009D-18A Dump Fd 375	Fire Relief Fd 222		
2022	37,340		50,000	215,600	173,762	150,000	180,000	50,000	160,000	189,000	100,000	210,000	120,889		79,115	1,715,706	-5.0%
2023	41,527		50,000	215,600	179,054	150,000	360,000	50,000	-	-	100,000	70,000	119,908		82,839	1,418,928	-17.3%
2024	40,214		-	215,600	-	150,000	360,000	50,000			100,000	70,000	118,928		86,571	1,191,313	-16.0%
2025	-			-		130,000	360,000	-			85,000	70,000	146,000		91,102	882,102	-26.0%
2026	-					125,000	360,000	-			85,000	55,000	151,000		92,924	868,924	-1.5%
2027	-					125,000	360,000	-			85,000	55,000	150,000		94,783	869,783	0.1%
2028	-					-	360,000	-			85,000	55,000	149,000		96,678	745,678	-16.6%
2029	-						360,000				-	55,000	148,000		98,612	661,612	-12.7%
2030							360,000					55,000	146,000		100,584	661,584	0.0%
2031							360,000					55,000	149,000		102,596	666,596	0.8%
2032							360,000					-	-		104,648	464,648	-43.5%
2033							360,000								106,741	466,741	0.4%
2034							360,000								108,875	468,875	0.5%
2035							360,000								111,053	471,053	0.5%

NOTE: DOES NOT INCLUDE FUTURE BOND ISSUES.

CITY OF MOUND
 CAPITAL EXPENDITURES
 2025 BUDGET

NOTE: Items <\$10,000 are expensed but some over \$4,000 are listed for transparency

DEPARTMENT	ITEM DESCRIPTION	2025 REQUESTED AMOUNT	2025 PROPOSED AMOUNT
Parks (403-500)	Toro Stand-on Mower(2) at \$14,500 per mower	\$ 29,000	\$ 29,000
Parks (403-500)	Bobcat - Tool Cat	78,000	78,000
Parks (403-500)	Avant Series 530 Loader	78,000	78,000
Streets (403-500)	Sterling Acterra Dump Truck Replacement 75% Streets	156,000	156,000
Streets (403-500)	Sign Maker	12,000	12,000
Emergency MGMT (42115-220)	Portable Work Stations for use in Emergency Operations Center	4,200	4,200
City Hall (405-500)	Replace Water Heaters and Fixtures (Total Cost \$28,000 split 50/50 with Fire)	14,000	14,000
City Hall (222-500)	Replace Water Heaters and Fixtures (Total Cost \$28,000 split 50/50 with City)	14,000	14,000
Water (601-500)	Sterling Acterra Dump Truck Replacement 25% Water	52,000	52,000
Parks (405-500)	Depot Building Improvement Project	16,000	16,000
Streets & Parks(405-500)	Public Works Building Garage Improvement Project	22,000	-
Water (601-500)	Public Works Building Garage Improvement Project	11,000	-
Sewer (602-500)	Public Works Building Garage Improvement Project	11,000	-
Sewer (602-500)	Lift Station Pump Rebuild	25,000	25,000
Sewer (602-500)	Generator Upgrade	46,000	46,000
Total Capital Expenditures		\$ 568,200	\$ 524,200

NOTES:

1. Public Works Capital Projects are approved on a project by project basis and are not included above.
2. Items <\$10,000 are expensed but some over \$4,000 are listed for historical transparency
3. All requests above were included in the Long Term Financial Management Plan except the sign maker & portable work stations.
4. Trade-In values were built into the Long Term Financial Management Plan and are already reflected into the levy calculations.
5. Total 2025 budget for Capital Replacement Reserve Funds (403 & 405) is \$383,000 as itemized above.

City of Mound							
General Fund Summary of Revenue and Expenditures							
	2022	2022	2023	2023	2024	2025	%
Classification	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Revenues							
Taxes	3,918,283	4,028,458	4,601,639	4,804,875	4,903,511	5,338,592	8.87%
Business Licenses & Permits	27,250	32,425	25,650	33,655	33,200	36,700	10.54%
Non-Business Licenses & Permits	208,200	234,443	208,200	341,284	211,200	211,200	0.00%
Intergovernmental	343,146	356,584	198,842	623,492	531,459	30,000	-94.36%
Charges for Services	704,750	728,968	687,088	784,145	940,870	1,011,890	7.55%
Fines & Forfeitures	28,000	35,300	28,000	40,173	28,000	32,000	14.29%
Other	468,000	578,357	515,000	931,135	515,000	250,000	-51.46%
TOTAL REVENUES	5,697,629	5,994,535	6,264,419	7,558,759	7,163,240	6,910,382	-3.53%
Expenditures							
City Council	83,826	87,653	99,321	79,237	83,474	85,967	2.99%
Promotions	1,500	-	-	16,732	42,960	41,500	-3.40%
City Manager	193,520	192,637	208,641	227,592	259,860	224,508	-13.60%
Elections	15,700	23,070	3,100	925	30,000	3,100	-89.67%
Finance & Administrative Services	461,488	441,048	466,287	543,062	537,047	584,433	8.82%
Assessor	132,000	132,000	137,000	138,361	142,000	-	-100.00%
Legal	90,212	127,211	150,400	175,309	124,456	199,470	60.27%
Centennial Building	53,950	65,200	53,200	73,764	55,484	59,676	7.56%
Information Technology	41,500	40,604	47,500	33,405	47,000	47,000	0.00%
City Hall (2415 Wilshire)	54,731	68,445	59,200	64,118	65,380	69,519	6.33%
Police	1,949,782	1,939,753	2,043,529	2,037,346	2,146,529	2,128,150	-0.86%
Emergency Preparedness	48,289	46,455	49,720	50,825	53,409	60,753	13.75%
Planning & Inspections	503,232	511,430	511,275	681,271	537,102	570,030	6.13%
Streets	868,567	896,991	965,478	994,282	1,149,505	1,237,629	7.67%
Parks/Cemetery	498,929	593,157	576,779	725,379	781,199	897,405	14.88%
Fire Protection & Other Transfers - Misc	866,246	798,506	1,028,071	1,003,502	1,058,172	701,242	-33.73%
TOTAL EXPENDITURES	5,863,471	5,964,160	6,399,501	6,845,110	7,113,579	6,910,382	-2.86%
CHANGE IN FUND BALANCE	(165,842)	30,375	(135,083)	713,649	49,661	(0)	-100.00%
BEGINNING FUND BALANCE	3,323,695	3,323,695	3,354,070	3,354,070	4,067,719	4,117,380	1.22%
INCREASE / (DECREASE) IN FUND BALANCE	(165,842)	30,375	(135,083)	713,649	49,661	(0)	-100.00%
ENDING FUND BALANCE	3,157,853	3,354,070	3,218,988	4,067,719	4,117,380	4,117,380	0.00%
Beginning Fund Balance 1/1/xx	3,323,695	3,323,695	3,354,070	3,354,070	4,067,719	4,117,380	1.22%
<u>Nonspendable for</u>							
Prepaid Items		1,360		9,576	1,360		
<u>Restricted for</u>							
Public Safety				411,697			
<u>Committed for</u>							
Interfund Loans	1,050,000		1,250,000		1,250,000		
<u>Assigned for</u>							
Severance Pay	300,000	272,827	300,000	252,112	300,000	300,000	
Next Year Budget Deficit	200,000	135,082	150,000		150,000		
Unassigned	1,607,853	2,944,801	1,518,988	3,394,334	2,416,020	3,817,380	
Total Fund Balance 12/31/xx	3,157,853	3,354,070	3,218,988	4,067,719	4,117,380	4,117,380	
Unassigned as a % of Expense	27%	49%	24%	50%	34%	55%	

CITY OF MOUND

GENERAL FUND REVENUES

		2022	2022	2023	2023	2024	2025	%
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Taxes								
101-48000-31010	Current Ad Valorem Taxes	3,468,283	3,566,254	4,151,639	4,370,509	4,453,511	4,989,885	
101-48000-31040	Fiscal Disparities	450,000	462,204	450,000	434,366	450,000	348,707	
	Current Ad Valorem Taxes	3,918,283	4,028,458	4,601,639	4,804,875	4,903,511	5,338,592	8.9%
Business Licenses & Permits								
101-42000-32010	Liquor Licenses	17,450	21,350	17,450	23,650	23,500	27,000	
101-42000-32020	Temp Liquor License	500	250	200	250	200	200	
101-42000-32030	Garbage Licenses	2,000	2,500	2,000	2,500	2,500	2,500	
101-42000-32170	Amusements	-	-	-	30	-	-	
101-42000-32172	Public Gathering Permit	2,300	2,050	2,500	1,250	2,000	2,000	
101-42000-32175	Fireworks Licenses	-	-	-	100	-	-	
101-42000-32180	Other Licenses/Permits	4,000	4,900	2,500	5,200	4,000	4,000	
101-42000-32190	Misc. Business Permits	1,000	1,375	1,000	675	1,000	1,000	
	Total	27,250	32,425	25,650	33,655	33,200	36,700	10.5%
Non-Business Licenses & Permits								
101-42000-32210	Building Permits	175,000	180,259	175,000	262,927	175,000	175,000	
101-42000-32211	Utility Line Construction	-	5,300	-	4,400	3,000	3,000	
101-42000-32220	Electrical Permit Fee	5,000	5,817	5,000	25,211	5,000	5,000	
101-42000-32230	Plumbing Connection Permits	8,000	15,381	8,000	18,257	8,000	8,000	
101-42000-32235	Heating Permits	20,000	26,778	20,000	30,274	20,000	20,000	
101-42000-32236	Public Land Permits	-	700	-	200	-	-	
101-42000-32270	Grading/Excavating	200	208	200	15	200	200	
	Total	208,200	234,443	208,200	341,284	211,200	211,200	0.0%
Intergovernmental								
101-42000-33400	Public Safety Grant ('24 only)	-	-	-	411,697	411,697	-	
101-41000-33422	LGA - Received 2013-2024	313,146	313,146	168,842	168,842	74,762	-	
101-43000-33418	MSA St Maint. to Fund 427	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	-	
	Total	343,146	356,584	198,842	623,492	531,459	30,000	-94.4%
Charges for Services								
101-41000-34101	Centennial Building Rent	40,000	44,146	40,000	42,599	38,000	35,400	
101-41000-34107	Zoning Letters	-	50	-	50	-	-	
101-42000-34104	Plan Check Fee	70,000	96,397	70,000	161,157	70,000	80,000	
101-42000-34114	Planning Commission Approval	5,000	7,795	5,000	3,700	5,000	5,000	
101-42000-34215/16	Kennel Boarding/Dangerous	1,000	1,000	1,000	500	1,000	-	
101-42000-34220	Filing Fees	-	16	-	-	-	-	
101-42000-34310	Container on Right of Way	-	-	-	50	-	-	
101-45000-34110	Depot Rental	5,000	8,790	5,000	10,025	7,000	12,000	
101-45000-34940	Cemetery Lot Sale	-	2,145	-	355	12,000	15,000	
101-48100-37290	Street Lighting Fee	40,000	39,359	40,000	38,994	40,000	32,000	
101-48100-37295	Street Lighting Penalty	-	507	-	551	-	500	
101-48100-38051	Cable TV Franchise Fee	95,000	83,395	75,000	73,518	75,000	63,000	
101-48100-38053	Cable TV Peg Access Fee	20,000	14,282	15,000	11,600	15,000	10,000	
101-48100-38060	Center Point Franchise Fee	128,000	129,714	128,000	130,013	249,750	285,000	
101-48100-38070	Xcel Energy Franchise Fee	154,000	154,532	154,000	155,708	249,750	290,000	
101-49300-34108	Admin Charges to Other Funds	146,750	146,840	154,088	155,325	178,370	183,990	
	Total	704,750	728,968	687,088	784,145	940,870	1,011,890	7.5%

CITY OF MOUND

GENERAL FUND REVENUES

		2022	2022	2023	2023	2024	2025	%
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Fines & Forfeitures								
101-42000-35100	Court Fines	25,000	32,721	25,000	40,173	25,000	30,000	
101-42000-35150	Administrative Fines	3,000	2,579	3,000	-	3,000	2,000	
	Total	28,000	35,300	28,000	40,173	28,000	32,000	14.3%
Other Revenue								
101-41000-36100	Special Assessments	15,000	14,996	12,000	33,838	12,000	12,000	
101-41000-36200	Miscellaneous Revenues	-	8,610	-	701	-	-	
101-41000-36230	Contributions and Donations	-	1	-	-	-	-	
101-41000-36240	Refunds and Reimbursements	15,000	26,712	15,000	26,310	20,000	20,000	
101-41000-36205	Check Processing Fees	-	1,550	-	1,880	-	1,000	
101-42000-36240	Refunds and Reimbursements	-	-	-	498	-	-	
101-43000-36200	Miscellaneous Revenues	-	522	-	3,182	-	-	
101-43000-36240	Refunds and Reimbursements	15,000	1,344	10,000	30,862	3,000	3,000	
101-45000-36230	Contributions and Donations	-	2,600	-	267	-	-	
101-45000-36240	Refunds and Reimbursements	-	-	-	8,066	-	-	
101-48100-38055	Antenna Leases	145,000	164,207	150,000	173,546	150,000	184,000	
101-48400-36210	Interest Earnings	20,000	95,808	20,000	292,345	20,000	20,000	
101-48500-39101	Sales of General Fixed Assets	-	-	-	50,113	-	-	
101-49300-39210	Duplicating Service Charge	8,000	12,007	8,000	9,527	10,000	10,000	
101-49300-39203	Transfer In - Ends in 2023	250,000	250,000	300,000	300,000	300,000	-	
	Total	468,000	578,357	515,000	931,135	515,000	250,000	-51.5%
TOTAL REVENUE		5,697,629	5,994,535	6,264,419	7,558,759	7,163,240	6,910,382	-3.53%

Account Number	Description	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	% Change
City Council									
101-41110-103	Part-Time Employees	22,640	22,500	22,500	22,500	22,150	22,500	22,500	
101-41110-122	FICA	1,722	1,721	1,721	1,721	1,695	1,721	1,721	
101-41110-151	Workers Comp Insurance Prem	96	130	126	140	155	161	166	
101-41110-200	Office Supplies	-	-	100	-	78	-	-	
101-41110-202	Duplicating and copying supply	5,003	2,500	5,358	4,000	4,846	5,000	5,500	
101-41110-210	Operating Supplies	224	200	50	200	506	200	200	
101-41110-300	Professional Svcs	-	200	1,218	200	3,804	200	200	
101-41110-322	Postage - move to Promotions	4,647	5,000	5,626	5,000	377	-	-	
101-41110-331	Use of personal auto	-	-	-	-	135	-	200	
101-41110-350	Printing (Newsletter) - move to Promotions	6,113	7,000	9,081	11,960	-	-	-	
101-41110-351	Legal Notices Publishing	300	300	233	300	157	300	700	
101-41110-361	General Liability Ins	7,568	8,275	9,428	12,800	13,283	14,592	15,030	
101-41110-430	Miscellaneous (To Promotions)	979	500	-	1,000	-	-	-	
101-41110-431	Meeting Expense/Volunteer Recognition	1,493	1,000	-	2,000	1,929	300	3,000	
101-41110-433	LMCD Levy, Dues & Subscriptions	34,984	33,000	31,277	36,000	28,722	37,000	35,000	
101-41110-434	Conference & Training	175	1,500	935	1,500	1,400	1,500	1,750	
	Total	85,944	83,826	87,653	99,321	79,237	83,474	85,967	2.99%
Promotions									
101-41115-430	Miscellaneous - Gillespie Center	60,000	-	-	-	-	-	6,000	
101-41115-430	Miscellaneous	-	1,500	-	-	4,702	1,000	1,000	
101-41115-440	Website	-	-	-	-	-	-	5,000	
101-41115-440	Official Meetings Production -City Council	-	-	-	-	-	20,000	6,500	
101-41115-440	Newsletter (Print Postage Graphic design)	-	-	-	-	12,030	21,960	23,000	
	Total	60,000	1,500	-	-	16,732	42,960	41,500	-3.40%
City Manager									
101-41310-101	F T Empl Regular	130,959	155,822	138,072	169,211	146,874	161,791	167,144	
101-41310-102	F T Empl Overtime	-	-	-	-	32	-	-	
101-41310-112	Comp Time Pay	-	-	215	-	172	-	-	
101-41310-113	Vacation Pay	9,760	-	12,508	-	10,614	-	-	
101-41310-114	Holiday Pay	6,865	-	7,134	-	8,871	-	-	
101-41310-115	Sick Pay	3,382	-	1,801	-	2,692	-	-	
101-41310-116	Severance Pay	-	-	1,801	-	-	39,286	-	
101-41310-121	PERA	11,298	11,687	11,948	12,691	12,603	12,188	12,536	
101-41310-122	FICA	11,760	11,843	12,430	12,068	13,133	15,437	12,787	
101-41310-131	Employer Paid Health	4,125	4,125	4,125	4,125	4,126	20,700	20,700	
101-41310-133	Employer Paid Dental	661	662	661	662	766	662	789	
101-41310-134	Employer Paid Life	15	15	51	15	51	15	79	
101-41310-135	Employer Health Care Saving Pl	300	1,500	298	1,500	300	1,500	1,500	
101-41310-137	LTD	653	752	720	820	763	779	774	
101-41310-151	Worker s Comp Insurance Prem	524	725	702	775	856	890	917	
	Payroll Related	180,302	187,130	190,665	201,866	201,853	253,248	217,226	-14.22%
101-41310-200	Office Supplies	35	200	-	200	41	200	300	
101-41310-202	Duplicating and copying supply	363	500	396	500	359	500	500	
101-41310-210	Operating Supplies	-	300	-	300	10	300	300	
101-41310-218	Clothing and Uniforms	-	75	-	75	-	75	75	
101-41310-300	Professional Svcs	-	-	-	-	23,000	-	-	
101-41310-305	Medical Services	-	100	-	100	-	100	100	
101-41310-321	Telephone, Cells & Radios	681	700	734	700	678	700	700	
101-41310-322	Postage	21	50	46	50	50	50	50	
101-41310-331	Use of personal auto	-	600	-	600	192	362	400	
101-41310-361	General Liability Ins	485	515	587	900	934	1,026	1,057	
101-41310-430	Miscellaneous	310	300	-	300	-	300	300	
101-41310-431	Meeting Expense	69	500	54	500	315	500	500	
101-41310-433	Dues and Subscriptions	40	550	40	550	40	500	500	
101-41310-434	Conference & Training	145	2,000	115	2,000	120	2,000	2,500	
	Total	182,451	193,520	192,637	208,641	227,592	259,860	224,508	-13.60%

Account Number	Description	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	% Change
Elections									
101-41410-102	F T Empl Overtime	-	500	-	-	-	700	-	
101-41410-121	PERA	-	50	-	-	-	-	-	
101-41410-122	FICA	-	50	-	-	-	-	-	
101-41410-131	Employer Paid Health	-	100	-	-	-	-	-	
101-41410-200	Office Supplies	346	200	75	-	-	-	-	
101-41410-202	Duplicating and copying supply		300	378	-	342	-	-	
101-41410-210	Operating Supplies		1,000	587	-	498	2,000	600	
101-41410-300	Prof Srvs (Judges)	536	9,000	15,798	-	-	20,000	-	
101-41410-322	Postage		400	656	600	85	500	-	
101-41410-331	Use of personal auto		100	92	-	-	100	-	
101-41410-351	Legal Notices Publishing		1,000	350	-	-	1,000	-	
101-41410-404	Machinery/Equip Repairs/Maint	2,248	2,500	4,496	2,500	-	4,600	2,500	
101-41410-430	Miscellaneous		200	342	-	-	300	-	
101-41410-431	Meeting Expense (food for judges)		300	296	-	-	800	-	
	Total	3,130	15,700	23,070	3,100	925	30,000	3,100	-89.67%
Finance & Administration									
101-41500-101	F T Empl Regular	269,108	324,553	259,066	325,651	272,040	372,746	410,481	
101-41500-103	Part-Time Employees	27	-	-	-	-	-	-	
101-41500-112	Comp Time Pay	545	-	-	-	-	-	-	
101-41500-113	Vacation Pay	22,506	-	22,388	-	29,104	-	-	
101-41500-114	Holiday Pay	16,823	-	16,256	-	20,167	-	-	
101-41500-115	Sick Pay	10,599	-	17,529	-	11,838	-	-	
101-41500-116	Severance Pay	-	-	-	-	36,388	-	-	
101-41500-121	PERA	26,633	27,716	27,018	28,549	29,111	32,456	35,556	
101-41500-122	FICA	26,098	28,271	26,244	29,120	29,235	33,105	36,267	
101-41500-131	Employer Paid Health	42,414	45,675	43,382	46,875	46,788	65,400	65,400	
101-41500-133	Employer Paid Dental	2,037	1,985	1,985	1,985	2,332	1,985	2,366	
101-41500-134	Employer Paid Life	286	49	393	49	419	15	252	
101-41500-135	Employer Health Care Saving Pl	4,618	4,500	4,500	4,500	4,531	4,500	4,500	
101-41500-137	LTD	1,576	1,940	1,541	1,998	1,727	2,272	2,393	
101-41500-140	Unemployment Comp	-	-	803	-	-	-	-	
101-41500-151	Worker s Comp Insurance Prem	2,157	2,900	2,810	3,025	3,342	3,476	3,580	
	Payroll Related	425,427	437,590	423,915	441,752	487,022	515,955	560,795	8.69%
101-41500-200	Office Supplies	995	500	798	500	459	1,000	1,000	
101-41500-202	Duplicating and copying supply	2,339	2,200	2,694	2,200	2,461	2,700	3,100	
101-41500-205	Computer Hardware/Software	359	-	-	-	-	400	400	
101-41500-210	Operating Supplies	93	500	(42)	500	582	200	800	
101-41500-218	Clothing and Uniforms	229	300	271	300	191	300	300	
101-41500-300	Professional Srvs	-	-	-	-	37,630	-	-	
101-41500-301	Auditing Services	9,196	6,500	6,804	6,500	6,846	7,500	8,100	
101-41500-305	Medical Services	-	100	50	100	246	100	100	
101-41500-315	Service Charges - Bank Fees	7,298	4,760	-	4,760	56	-	-	
101-41500-322	Postage	1,290	1,500	1,254	1,500	1,507	1,500	1,600	
101-41500-328	Employment Advertising	522	-	-	-	-	-	-	
101-41500-331	Use of personal auto	77	200	179	200	62	200	200	
101-41500-351	Legal Notices Publishing	802	1,400	802	1,400	701	1,200	1,200	
101-41500-361	General Liability Ins	2,038	2,163	2,465	2,800	2,906	3,192	3,288	
101-41500-431	Meeting Expense	75	125	150	125	203	150	150	
101-41500-433	Dues and Subscriptions	679	1,000	631	1,000	605	1,000	1,000	
101-41500-434	Conference & Training	565	2,500	1,032	2,500	1,540	1,500	2,000	
101-41500-440	Other Contractual Services - Shred	62	150	45	150	45	150	400	
	Total	452,046	461,488	441,048	466,287	543,062	537,047	584,433	8.82%

Account Number	Description	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	% Change
Assessor									
101-41550-440	Other Contractual Services	128,042	132,000	132,000	137,000	138,361	142,000	-	
	Total	128,042	132,000	132,000	137,000	138,361	142,000	-	-100.00%
Legal									
101-41600-300	Professional Legal Services	28,981	30,000	64,213	90,000	112,539	60,000	120,000	
101-41600-304	Legal Fees - Prosecutor	50,000	50,000	50,000	50,000	50,000	50,000	65,000	
101-41600-361	General Liability Ins	194	212	240	400	415	456	470	
101-41600-450	Board of Prisoners	8,838	10,000	12,758	10,000	12,355	14,000	14,000	
	Total	88,013	90,212	127,211	150,400	175,309	124,456	199,470	60.27%
Centennial Building (5341 Maywood)									
101-41910-210	Operating Supplies	760	2,000	996	2,000	1,409	2,000	2,000	
101-41910-220	Equip. Parts, Repair/Maintenance Supply	50	-	217	-	139	-	-	
101-41910-321	Telephone, Cells & Radios	970	1,100	978	1,100	1,092	1,100	1,100	
101-41910-361	General Liability Ins	3,978	4,350	4,957	5,600	5,811	6,384	6,576	
101-41910-381	Electric Utilities	12,114	14,000	13,410	12,000	12,479	12,000	13,000	
101-41910-383	Gas Utilities	6,109	8,500	9,460	8,500	7,628	10,000	11,000	
101-41910-400	Buildings Repairs & Maintenance	509	10,000	22,858	10,000	29,945	10,000	10,000	
101-41910-430	Miscellaneous	-	-	94	-	-	-	-	
101-41910-438	Licenses and Taxes	-	-	100	-	100	-	-	
101-41910-440	Other Contractual Services	5,656	7,000	6,395	7,000	10,068	7,000	9,000	
101-41910-460	Janitorial Services	5,100	7,000	5,735	7,000	5,093	7,000	7,000	
	Total	35,246	53,950	65,200	53,200	73,764	55,484	59,676	7.56%
Information Technology									
101-41920-205	Computer Hardware/Software	1,426	8,000	5,500	8,000	1,840	8,000	8,000	
101-41920-321	Telephone & Cells - Internet	2,100	3,500	2,100	3,500	2,100	3,000	3,000	
101-41920-440	Other Contractual Services	35,475	30,000	33,004	36,000	29,465	36,000	36,000	
	Total	39,001	41,500	40,604	47,500	33,405	47,000	47,000	0.00%

Account Number	Description	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	% Change
City Hall (2415 Wilshire)									
101-41930-200	Office Supplies	1,714	2,000	1,468	2,000	2,004	2,000	3,000	
101-41930-202	Duplicating and copying supply	760	-	1,368	-	528	500	700	
101-41930-210	Operating Supplies	1,196	2,500	1,226	2,500	1,391	2,500	2,500	
101-41930-220	Equip. Parts, Repair/Maint Supply	-	-	-	-	-	-	-	
101-41930-321	Telephone, Cells & Radios	5,819	5,700	5,865	5,700	6,550	5,900	5,900	
101-41930-322	Postage	-	-	155	-	-	-	-	
101-41930-361	General Liability Ins	3,687	4,031	4,593	7,000	7,264	7,980	8,219	
101-41930-381	Electric Utilities	16,341	18,000	19,666	18,000	20,360	20,000	23,000	
101-41930-383	Gas Utilities	1,421	1,500	2,090	1,500	2,022	3,000	2,700	
101-41930-384	Refuse/Garbage Disposal	1,219	1,500	1,425	1,500	1,423	1,500	1,500	
101-41930-400	Buildings Repairs & Maintenance	8,361	6,500	9,123	8,000	12,778	8,000	8,000	
101-41930-430	Miscellaneous	50	-	92	-	20	-	-	
101-41930-440	Other Contractual Services	7,126	5,000	14,602	5,000	2,487	6,000	6,000	
101-41930-460	Janitorial Services	6,600	8,000	6,772	8,000	7,291	8,000	8,000	
	Total	54,294	54,731	68,445	59,200	64,118	65,380	69,519	6.33%
Police									
	Payroll Related (Retirements)	529	529	529	529	612	529	650	22.83%
101-42110-321	Telephone, Cells & Radios	2,141	3,000	2,141	3,000	2,254	3,000	3,000	
101-42110-361	General Liability Ins	3,105	3,395	3,868	-	4,472	1,000	1,500	
101-42110-430	Miscellaneous	-	-	1	-	-	-	-	
101-42110-440	Other Contractual Services	1,841,157	1,942,858	1,933,214	2,040,000	2,030,008	2,142,000	2,123,000	
	Total	1,846,932	1,949,782	1,939,753	2,043,529	2,037,346	2,146,529	2,128,150	-0.86%
Emergency Preparedness									
101-42115-101	F T Empl Regular	20,863	24,932	22,183	25,682	22,319	27,739	29,750	
101-42115-113	Vacation Pay	670	-	872	-	1,207	-	-	
101-42115-114	Holiday Pay	1,119	-	1,088	-	1,387	-	-	
101-42115-115	Sick Pay	664	-	554	-	792	-	-	
101-42115-121	PERA	1,749	1,870	1,852	1,926	1,928	2,080	2,231	
101-42115-122	FICA	1,637	1,907	1,707	1,965	1,776	2,122	2,276	
101-42115-131	Employer Paid Health	5,345	5,460	5,460	5,670	5,670	6,090	6,090	
101-42115-133	Employer Paid Dental	185	185	185	185	215	185	221	
101-42115-134	Employer Paid Life	4	4	14	4	14	4	22	
101-42115-135	Employer Health Care Saving PI	420	420	420	420	420	420	420	
101-42115-137	LTD	101	46	113	47	126	51	53	
101-42115-151	Worker s Comp Insurance Prem	298	424	410	440	486	506	521	
	Payroll Related	33,055	35,249	34,858	36,340	36,340	39,197	41,584	6.09%
101-42115-202	Duplicating and copying supply	-	100	-	100	-	100	100	
101-42115-210	Operating Supplies	1,042	1,400	1,244	1,500	81	1,650	1,650	
101-42115-212	Motor Fuels	230	300	434	540	237	540	420	
101-42115-220	Equip. Parts, Repair/Maintenance Supply	-	600	-	300	-	300	4,500	
101-42115-321	Telephone, Cells & Radios	1,188	1,340	1,189	1,340	1,207	1,810	1,920	
101-42115-329	Sirens/Phone Lines	2,561	2,600	3,140	2,700	7,239	2,800	3,420	
101-42115-361	General Liability Ins	565	600	683	800	830	912	939	
101-42115-381	Electric Utilities	530	600	611	600	601	600	600	
101-42115-430	Miscellaneous	64	200	25	200	33	200	220	
101-42115-433	Dues & Subscriptions	200	200	200	200	212	200	200	
101-42115-434	Conference & Training	893	1,600	771	1,600	745	1,600	1,600	
101-42115-440	Other Contractual Services	3,300	3,500	3,300	3,500	3,300	3,500	3,600	
	Total Emergency Preparedness	43,628	48,289	46,455	49,720	50,825	53,409	60,753	13.75%

Account Number	Description	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	% Change
Planning & Inspections									
101-42400-101	F T Empl Regular	169,351	217,539	172,352	224,063	183,219	241,987	253,950	
101-42400-102	F T Empl Overtime	-	1,000	-	1,000	97	1,000	1,000	
101-42400-112	Comp Time Pay	327	-	648	-	517	-	-	
101-42400-113	Vacation Pay	14,228	-	22,310	-	9,856	-	-	
101-42400-114	Holiday Pay	9,632	-	9,751	-	11,572	-	-	
101-42400-115	Sick Pay	10,318	-	7,081	-	15,493	-	-	
101-42400-121	PERA	15,474	16,390	16,099	16,880	16,564	18,224	19,121	
101-42400-122	FICA	14,613	16,718	14,882	17,217	15,399	18,588	19,504	
101-42400-131	Employer Paid Health	27,401	28,215	28,248	29,205	29,205	38,610	41,760	
101-42400-133	Employer Paid Dental	1,270	1,270	1,268	1,270	1,470	1,270	1,514	
101-42400-134	Employer Paid Life	29	30	97	30	98	30	151	
101-42400-135	Employer Health Care Savings Pl	2,880	2,880	2,875	2,880	2,880	2,880	2,880	
101-42400-137	LTD	900	991	982	1,020	1,074	1,102	1,115	
101-42400-140	Unemployment Comp	-	-	803	-	-	-	-	
101-42400-151	Worker s Comp Ins Prem	1,413	1,900	1,841	1,970	2,176	2,263	2,331	
	Payroll Related	267,836	286,933	279,237	295,535	289,620	325,954	343,327	5.33%
101-42400-200	Office Supplies	115	200	136	200	30	200	200	
101-42400-202	Duplicating and copying supply	1,418	3,000	1,345	3,000	1,118	3,000	2,000	
101-42000-205	Computer Hardware/Software	1,920	2,000	1,995	2,000	7,126	2,000	3,000	
101-42400-210	Operating Supplies	57	200	-	200	-	200	200	
101-42400-212	Motor Fuels	230	1,000	440	1,000	236	1,000	750	
101-42400-218	Clothing and Uniforms	52	300	75	300	75	300	150	
101-42400-300	Professional Srvs	35,718	20,000	8,664	20,000	30,441	20,000	35,000	
101-42400-305	Medical Services	-	100	-	100	-	100	100	
101-42400-308	Building Inspection Fees	207,599	175,000	214,567	175,000	347,108	175,000	175,000	
101-42400-321	Telephone, Cells & Radios	543	720	551	720	557	720	720	
101-42400-322	Postage	1,237	900	656	900	842	900	900	
101-42400-331	Use of personal auto	-	100	-	100	-	100	100	
101-42400-351	Legal Notices Publishing	378	500	162	500	765	500	1,000	
101-42400-361	General Liability Ins	2,523	2,758	3,142	2,200	2,283	2,508	2,583	
101-42400-431	Meeting Expense	50	500	70	500	120	500	500	
101-42400-433	Dues and Subscriptions	-	120	-	120	-	120	-	
101-42400-434	Conference & Training	334	2,000	390	2,000	410	2,000	1,000	
101-42400-440	Other Contractual - TV Planning Commish	1,495	6,900	-	6,900	540	2,000	3,500	
	Total	521,505	503,232	511,430	511,275	681,271	537,102	570,030	6.13%

Account Number	Description	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	% Change
Streets									
101-43100-101	F T Empl Regular	175,254	288,980	167,660	297,596	226,084	385,945	411,418	
101-43100-102	F T Empl Overtime	12,549	12,000	11,412	12,000	11,116	13,500	13,500	
101-43100-103	Part-Time Employees	-	-	9,063	-	5,211	-	9,050	
101-43100-112	Comp Time Pay	5,015	-	6,967	-	9,749	-	-	
101-43100-113	Vacation Pay	15,305	-	17,065	-	9,726	-	-	
101-43100-114	Holiday Pay	10,432	-	9,285	-	13,364	-	-	
101-43100-115	Sick Pay	12,469	-	9,511	-	8,688	-	-	
101-43100-116	Severance Pay	-	-	4,376	-	-	-	-	
101-43100-121	PERA	17,420	22,573	16,661	23,220	20,799	29,958	31,869	
101-43100-122	FICA	16,768	23,025	16,949	23,684	21,046	30,558	33,199	
101-43100-131	Employer Paid Health	36,421	55,860	34,672	57,060	36,619	59,430	62,940	
101-43100-133	Employer Paid Dental	1,683	2,768	1,565	2,768	2,324	3,112	3,679	
101-43100-134	Employer Paid Life	165	52	241	52	283	60	306	
101-43100-135	Employer Health Care Saving Pl	3,825	5,040	3,506	5,040	3,465	5,820	5,820	
101-43100-136	Post Retirement Health/Dental	16,740	21,631	16,856	21,631	27,709	21,631	20,400	
101-43100-137	LTD	913	1,433	824	1,467	1,214	1,694	1,744	
101-43100-138	SICK FFCRA-COVID-19 Pay	1,574	-	-	-	-	-	-	
101-43100-151	Worker s Comp Insurance Prem	18,597	25,000	24,220	30,000	33,144	34,468	35,530	
	Payroll Related	345,130	458,362	350,833	474,518	430,541	586,175	629,454	7.38%
Streets									
101-43100-200	Office Supplies	39	50	-	50	23	50	50	
101-43100-202	Duplicating and copying supply	12	200	107	200	34	200	200	
101-43100-205	Computer Hardware/Software	2,466	3,500	2,893	3,500	4,141	4,500	4,500	
101-43100-210	Operating Supplies	3,307	12,000	2,178	12,000	7,128	5,000	8,000	
101-43100-212	Motor Fuels	21,692	20,000	30,847	35,000	28,914	38,000	35,000	
101-43100-218	Clothing and Uniforms	3,726	3,500	3,231	3,500	4,003	4,000	6,000	
101-43100-220	Equip. Parts, Repair/Maint Supply	25,586	20,000	25,626	25,000	27,120	40,000	40,000	
101-43100-224	Street Maint Materials	36,261	85,000	120,322	85,000	88,757	145,000	120,000	
101-43100-226	Sign Repair Materials	9,208	15,000	11,158	15,000	10,236	15,000	15,000	
101-43100-300	Professional Svcs	15,829	20,000	39,851	20,000	34,646	20,000	35,000	
101-43100-305	Medical Services	923	1,400	2,072	1,400	129	1,400	1,400	
101-43100-321	Telephone, Cells & Radios	5,963	7,000	5,845	7,000	6,930	7,000	7,000	
101-43100-322	Postage	49	100	47	100	6	100	100	
101-43100-328	Employment Advertising	-	200	-	200	-	200	200	
101-43100-361	General Liability Ins	7,083	7,745	8,824	13,000	14,490	14,820	15,265	
101-43100-381	Electric Utilities	66,078	65,000	83,799	70,000	80,917	85,000	85,000	
101-43100-383	Gas Utilities	1,587	3,000	3,918	3,000	3,177	4,500	4,500	
101-43100-384	Refuse/Garbage Disposal	801	1,000	859	1,000	1,585	1,200	1,600	
101-43100-400	Buildings Repairs & Maintenance	23,700	24,000	7,964	24,000	9,232	8,000	10,000	
101-43100-404	Machinery/Equip Repairs/Maint	38,658	25,000	96,872	30,000	121,303	55,000	105,000	
101-43100-430	Miscellaneous	106	300	397	300	176	300	300	
101-43100-433	Dues and Subscriptions	113	250	1,024	250	2,765	3,000	3,000	
101-43100-434	Conference & Training	1,322	4,000	5,703	4,000	5,509	6,000	6,000	
101-43100-438	Licenses and Taxes	-	400	2,330	400	2,860	3,000	3,000	
101-43100-440	Infrastruct. Repairs/Contractual Serv.	112,199	90,000	89,218	135,000	108,131	100,000	100,000	
101-43100-455	Permits	-	260	-	260	-	260	260	
101-43100-460	Janitorial Services	1,521	1,300	1,073	1,800	1,529	1,800	1,800	
	Total	723,359	868,567	896,991	965,478	994,282	1,149,505	1,237,629	7.67%

Account Number	Description	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Budget	% Change
Parks & Cemetery									
101-45200-101	F T Empl Regular	152,188	223,787	140,911	230,454	171,847	288,860	308,132	
101-45200-102	F T Empl Overtime	6,310	7,000	6,955	7,000	9,077	12,000	10,000	
101-45200-103	Part-Time EE	16,455	16,000	32,359	11,000	37,520	6,000	31,000	
101-45200-112	Comp Time Pay	20,651	-	11,585	-	18,065	-	-	
101-45200-113	Vacation Pay	7,784	-	8,612	-	7,650	-	-	
101-45200-114	Holiday Pay	8,986	-	7,972	-	10,860	-	-	
101-45200-115	Sick Pay	12,229	-	5,715	-	8,386	-	-	
101-45200-116	Severance Pay	2,310	-	4,847	-	-	-	-	
101-45200-121	PERA	15,867	17,309	13,829	17,809	16,916	22,565	23,860	
101-45200-122	FICA	18,859	20,409	18,445	20,919	22,316	25,770	29,539	
101-45200-131	Employer Paid Health	16,015	27,960	13,576	32,160	17,350	41,010	44,520	
101-45200-133	Employer Paid Dental	1,142	1,693	602	1,693	738	1,879	2,233	
101-45200-134	Employer Paid Life	156	40	215	40	246	44	224	
101-45200-135	Employer Health Care Saving Pl	3,687	3,840	2,974	3,840	3,765	4,260	4,260	
101-45200-137	LTD	873	1,091	792	1,114	976	1,250	1,287	
101-45200-138	SICK FFCRA-COVID-19 Pay	881	-	-	-	-	-	-	
101-45200-151	Worker s Comp Insurance Prem	9,671	13,000	12,594	15,000	16,572	17,234	17,745	
	Payroll Related	294,064	332,129	281,983	341,029	342,284	420,871	472,799	12.34%
Parks & Cemetery									
101-45200-200	Office Supplies	44	200	14	200	47	200	200	
101-45200-202	Duplicating and copying supply	203	200	319	200	226	400	400	
101-45200-205	Computer Hardware/Software	2,456	2,550	2,893	2,550	2,337	3,000	3,000	
101-45200-210	Operating Supplies	9,430	15,000	11,544	15,000	13,181	15,000	15,000	
101-45200-212	Motor Fuels	11,695	8,000	22,267	15,000	19,592	25,000	23,000	
101-45200-218	Clothing and Uniforms	4,850	3,000	5,051	4,000	4,309	6,000	6,000	
101-45200-220	Equip. Parts, Repair/Maintenance Supply	20,602	16,000	27,975	20,000	33,676	42,000	35,000	
101-45200-232	Landscape Material	17,710	20,000	23,698	20,000	18,684	25,000	25,000	
101-45200-300	Professional Svcs & Engineering	-	-	9,832	-	8,525	-	5,000	
101-45200-305	Medical Services	212	700	708	700	125	700	700	
101-45200-321	Telephone, Cells & Radios	2,690	300	3,532	3,000	3,366	3,500	3,500	
101-45200-322	Postage	11	100	29	100	16	100	100	
101-45200-328	Employment Advertising	1,456	300	300	1,500	-	1,500	500	
101-45200-351	Legal Notices Publishing	-	100	-	100	-	100	100	
101-45200-361	General Liability Ins	4,851	5,150	5,868	5,200	6,396	5,928	6,106	
101-45200-381	Electric Utilities	2,350	3,000	4,798	3,000	2,464	5,000	5,000	
101-45200-383	Gas Utilities	6,484	4,500	8,391	7,000	9,809	8,000	10,000	
101-45200-384	Refuse/Garbage Disposal	5,867	1,800	2,076	1,800	2,628	6,000	5,000	
101-45200-400	Buildings Repairs & Maintenance	2,672	5,000	7,704	5,000	14,073	10,000	10,000	
101-45200-404	Machinery/Equip Repairs/Maint	22,124	11,500	34,161	22,000	48,893	25,000	30,000	
101-45200-410	Rentals (GENERAL)	8,342	10,000	8,179	10,000	8,840	10,000	13,000	
101-45200-431	Meeting Expense	-	500	124	500	148	500	500	
101-45200-433	Dues and Subscriptions	85	300	77	300	92	300	300	
101-45200-434	Conference & Training	1,109	3,000	4,826	3,000	1,980	5,000	5,000	
101-45200-438	Licenses and Taxes	239	600	460	600	238	600	600	
101-45200-440	Infrastruct. Repairs/Contractual Serv.	38,571	25,000	28,561	35,000	42,994	35,000	45,000	
101-45200-460	Janitorial Services	1,376	-	1,073	-	1,529	1,500	1,600	
101-45200-533	City Tree Removal	8,923	30,000	96,714	60,000	138,927	125,000	175,000	
	Total	468,416	498,929	593,157	576,779	725,379	781,199	897,405	14.88%
Fire Protection & Other Transfers - Miscellaneous									
101-49300-700	Fire Protection Services Transfer	465,970	477,946	427,945	649,071	649,071	750,172	692,242	
101-49300-700	Transfers-Liquor (+30K MSA END IN 23)	230,000	280,000	330,000	330,000	330,000	300,000	-	
101-49840-300	Professional Svcs - LMCC TV - ends '23	28,229	42,300	23,328	42,000	18,945	-	-	
101-49999-140	Contingency	5,974	60,000	-	3,000	-	-	-	
101-49999-300	Professional Svcs (Labor Attorney)	2,218	1,000	15,953	1,000	3,693	5,000	6,000	
101-49999-430	Miscellaneous (Abatement/Trans)	1,587	5,000	1,280	3,000	1,793	3,000	3,000	
	Total	733,978	866,246	798,506	1,028,071	1,003,502	1,058,172	701,242	-33.73%
TOTAL EXPENDITURES		5,465,985	5,863,471	5,964,160	6,399,501	6,845,110	7,113,579	6,910,382	-2.86%

		2021	2022	2022	2023	2023	2024	2025	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
AREA FIRE SERVICES									
222-42260-31010	Current Ad Val Taxes Relief	78,379	79,115	79,115	82,839	82,839	86,571	91,102	
222-42260-31015	Ad Valorem Taxes Rent	160,000	160,000	160,000	-	-	-		
222-42260-32215	Fire Permits	165	-	150	-	120	-		
222-42260-33100	Federal Grants and Aids	4,483	-	-	-	-	-		
222-42260-33160	Grants from other Govt. Units	3,650	-	3,750	-	3,750	-		
222-42260-33400	State Grants and Aids	154,191	120,000	144,728	132,521	189,553	135,834	167,860	
222-42260-34202	Fire Protection Svc Contracts	511,514	533,700	533,700	548,325	548,325	633,807	590,703	
222-42260-36200	Miscellaneous Revenues	17	-	1,882	-	1,418	-	-	
222-42260-36210	Interest Earnings	1,165	-	3,128	-	13,520	-	-	
222-42260-36230	Contributions and Donations	29,001	-	21,383	-	52,915	-	-	
222-42260-36240	Refunds and Reimbursements	9,552	-	6,239	-	3,698	-	-	
222-42260-39101	Sales of General Fixed Assets	13,500	-	3,000	-	25,022	-	-	
222-42260-39203	Transfer from Other Fund	465,970	477,946	477,946	649,071	649,071	750,172	692,242	
222-42260-39310	Proceeds-GO Bonds	-	-	-	-	-	-	-	
222-42260-39320	Premiums on Bonds Sold	-	-	-	-	-	-	-	
	TOTAL REVENUES	1,431,587	1,370,761	1,435,021	1,412,756	1,570,231	1,606,384	1,541,907	-4.01%
AREA FIRE SERVICES									
222-42260-101	F T Empl Regular	153,300	188,103	157,745	196,981	157,956	200,725	224,396	
222-42260-102	F T Empl Overtime	378	-	389	-	601	-	-	
222-42260-113	Vacation Pay	17,661	-	17,416	-	20,820	-	-	
222-42260-114	Holiday Pay	8,641	-	8,226	-	9,987	-	-	
222-42260-115	Sick Pay	3,291	-	4,816	-	5,139	-	-	
222-42260-116	Staff Contingency	-	-	-	50,400	-	55,951	-	
222-42260-121	PERA	25,745	25,508	26,749	26,823	27,297	27,875	31,509	
222-42260-122	FICA	21,368	22,400	21,406	24,527	23,393	30,172	31,655	
222-42260-124	Fire Pens Contrib	135,300	138,000	140,000	144,900	144,900	152,145	159,800	
222-42260-124	2% Fire State Aid flow through	127,591	120,000	136,848	132,521	159,771	135,834	167,860	
222-42260-131	Employer Paid Health	21,789	27,600	18,750	24,450	15,300	30,900	30,600	
222-42260-133	Employer Paid Dental	1,058	1,058	1,014	1,147	613	1,191	1,262	
222-42260-134	Employer Paid Life	24	25	82	27	82	28	126	
222-42260-135	Health Care Saving Pl	2,400	2,400	2,400	2,600	2,400	2,700	2,400	
222-42260-137	LTD	810	988	882	1,034	949	1,054	1,133	
222-42260-140	Unemployment Compensation	-	-	93	-	404	-	-	
222-42260-151	Worker s Comp Insurance Prem	28,889	40,000	38,753	45,000	49,716	51,703	53,253	
222-42260-170	Fire Chief-Officer Pay	38,050	38,200	37,270	39,700	43,550	43,900	52,900	
222-42260-175	Fire Duty-Officer Pay	19,596	-	23,725	-	23,870	-	-	
222-42260-180	Fire-Drill Pay	14,322	15,600	13,560	20,800	15,940	22,880	24,960	
222-42260-185	Maintenance Pay	14,283	19,080	14,746	22,680	18,093	24,360	25,620	
222-42260-190	Fire-Monthly Salaries	107,886	129,600	107,004	169,820	118,366	193,800	202,560	+ \$5/hr Since 2022
	Total Payroll Related	742,382	768,561	771,874	903,410	839,147	975,218	1,010,035	3.57%
222-42260-200	Office Supplies	1,093	1,800	2,148	1,500	1,092	1,600	1,600	
222-42260-202	Duplicating and copying supply	2,165	1,800	711	1,200	1,119	1,200	1,200	
222-42260-205	Computer Hardware/Software	1,002	1,500	4,486	1,500	2,409	3,000	1,800	
222-42260-208	Instructional Supplies	892	900	114	900	6,558	900	1,200	
222-42260-210	Operating Supplies	16,670	22,000	23,407	22,000	23,098	26,000	26,400	
222-42260-212	Motor Fuels	8,375	7,200	10,986	9,000	10,758	10,000	10,560	
222-42260-216	Cleaning Supplies	72	720	734	720	250	720	900	
222-42260-217	Fire Prevention Supplies	1,980	1,920	1,996	1,920	2,667	1,920	2,400	
222-42260-219	Safety supplies	36,532	28,000	14,181	28,480	4,014	92,860	30,000	
222-42260-300	Professional Svcs	1,000	3,000	-	3,000	1,750	3,400	10,600	
222-42260-301	Auditing and Acct g Services	4,965	4,800	5,025	5,100	5,371	5,100	6,000	
222-42260-305	Medical Services	3,747	5,400	6,993	5,400	7,483	5,400	6,200	
222-42260-307	Admin/Finance/Computer Chgs	15,687	15,700	16,171	16,656	16,656	18,322	19,238	
222-42260-308	Building Inspection Fees	-	2,000	-	4,000	-	5,000	2,400	
222-42260-315	Service Charges	1,345	1,600	-	1,600	-	1,600	1,600	
222-42260-321	Telephone, Cells, & Radios	33,097	33,600	33,533	34,600	32,431	42,600	43,600	
222-42260-322	Postage	370	600	21 332	600	427	600	600	

		2021	2022	2022	2023	2023	2024	2025	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
222-42260-325	Pagers-Fire Dept.	9,187	5,400	12,067	5,400	5,644	5,400	5,400	
222-42260-331	Use of personal auto	-	600	-	600	-	600	600	
222-42260-361	General Liability Ins	11,304	12,000	13,673	14,500	15,047	16,596	17,094	
222-42260-381	Electric Utilities	16,341	17,400	19,666	17,400	20,360	19,200	19,200	
222-42260-383	Gas Utilities	7,636	9,600	11,842	10,200	11,300	14,400	12,600	
222-42260-384	Refuse/Garbage Disposal	1,219	1,500	1,426	1,500	1,252	1,800	1,980	
222-42260-401	Building Repairs	1,752	5,000	1,635	6,000	15,909	7,000	7,000	
222-42260-402	Building Maintenance	10,585	5,000	6,340	6,000	15,491	7,000	7,000	
222-42260-409	Other Equipment Repair	35,690	24,000	15,963	24,000	20,727	24,000	24,000	
222-42260-412	Building Rentals	282,940	282,940	282,940	-	-	-	-	
222-42260-430	Miscellaneous	877	1,200	894	1,200	1,151	1,200	1,200	
222-42260-431	Meeting Expense	247	400	192	400	130	400	400	
222-42260-433	Dues and Subscriptions	4,176	4,920	4,070	4,920	4,500	5,040	11,000	
222-42260-434	Conference & Training	35,425	18,000	22,918	19,200	28,253	19,200	19,800	
222-42260-438	Licenses and Taxes	-	-	-	-	10	-	-	
222-42260-440	Other Contractual Services	15,200	12,000	23,135	12,600	14,845	13,200	13,800	
222-42260-460	Janitorial Services	3,588	4,800	4,239	4,200	3,926	4,200	4,500	
222-42260-500	Capital Outlay FA	83,657	-	113,384	675,554	810,651	82,208	-	
222-42260-525	Other Capital Improvements	-	-	-	35,100	-	-	14,000	
222-42260-590	Facility Replacement Reserve	-	-	-	20,000	-	-	20,000	
222-42260-600	Debt Srv Principal	55,000	115,000	115,000	170,000	170,000	175,000	175,000	
222-42260-611	Bond Interest	19,379	20,650	20,650	17,800	17,800	14,350	10,850	
222-42260-620	Fiscal Agent s Fees	150	150	175	150	400	150	150	
	TOTAL EXPENDITURES	1,465,727	1,441,661	1,562,900	2,088,310	2,112,626	1,606,384	1,541,907	-4.01%
					Excl. Capital				
	CHANGE IN FUND BALANCE	(34,140)	(70,900)	(127,879)	(675,554)	(542,395)	-	-	
	BEGINNING FUND BALANCE	1,105,067	1,070,927	1,070,927	943,048	943,048	400,653	400,653	
	INCREASE / (DECREASE) IN FUND BALANCE	(34,140)	(70,900)	(127,879)	(675,554)	(542,395)	-	-	
	ENDING FUND BALANCE	1,070,927	1,000,027	943,048	267,494	400,653	400,653	400,653	

2025
BUDGET RECAP

OPERATING COSTS	994,247
CAPITAL OUTLAY	220,000
FIREMAN'S RELIEF PENSION	<u>159,800</u>
TOTAL 2025 FIRE COSTS	<u>1,374,047</u>

2025 OPERATING COST BREAKDOWN FOR EACH CONTRACTING CITY

MINNETRISTA	1,374,047	x	27.42%	376,764
SHOREWOOD	1,374,047	x	2.17%	29,817
SPRING PARK	1,374,047	x	13.40%	184,122
MOUND	1,374,047	x	<u>57.01%</u>	<u>783,344</u>
TOTAL			<u>100.00%</u>	<u>1,374,047</u>

2025
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>2025 COST</u>	<u>2024 COST</u>	<u>2023 COST</u>
MINNETRISTA	272,623	43,817	60,324	0	0	376,764	403,225	348,224
SHOREWOOD	21,575	3,468	4,774	0	0	29,817	32,646	27,653
SPRING PARK	133,229	21,413	29,480	0	0	184,122	197,936	172,448
MOUND	<u>566,820</u>	<u>91,102</u>	<u>125,422</u>	<u>0</u>	<u>0</u>	<u>783,344</u>	<u>836,743</u>	<u>731,910</u>
	<u>994,247</u>	<u>159,800</u>	<u>220,000</u>	<u>0</u>	<u>0</u>	<u>1,374,047</u>	<u>1,470,550</u>	<u>1,280,235</u>

AREA FIRE SERVICE FUND BALANCE

BALANCE JANUARY 1, 2024 (Audit)	400,654
ESTIMATED 2024 REVENUES	1,470,550
ESTIMATED 2024 EXPENDITURES	1,470,550
ADD 2025 ESTIMATED REVENUE	1,374,047
LESS 2025 ESTIMATED EXPENDITURES	<u>1,374,047</u>
PROJECTED BALANCE DECEMBER 31, 2025	<u>400,654</u>

Account Number	Description	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Proposed	Percentage Change
Commons Docks									
281-45210-34725	Dock Permits	167,858	175,000	182,025	180,000	181,015	202,000	226,860	
281-45210-34745	Wait List Fee	4,545	4,000	4,859	4,800	4,920	7,400	8,685	
281-45210-36200	Miscellaneous Revenues	-	100	100	-	133	-	-	
281-45210-36210	Interest Earnings	448	1,000	4,319	-	15,800	-	-	
	TOTAL REVENUES	172,851	180,100	191,303	184,800	201,868	209,400	235,545	12.49%
Commons Docks									
281-45210-101	F T Empl Regular	35,500	45,000	45,000	55,000	55,000	60,000	63,600	
281-45210-103	Part-Time Empl Inspector/Parks	17,033	26,448	21,440	31,448	26,473	36,028	35,570	
281-45210-151	Worker s Comp Insurance Prem	-	300	-	75	83	86	89	
	Payroll Related	52,533	71,748	66,440	86,523	81,556	96,114	99,259	3.27%
281-45210-200	Office Supplies	-	100	33	100	-	100	100	
281-45210-202	Duplicating and copying supply	260	200	279	200	252	300	300	
281-45210-210	Operating Supplies	756	2,500	2,292	2,500	-	3,500	3,500	
281-45210-212	Motor Fuels	1,000	1,000	1,000	1,000	1,000	3,125	1,500	
281-45210-220	Equip. Parts, Repair/Maintenance Supply	3,477	2,000	8,578	2,000	1,821	2,500	2,500	
281-45210-300	Professional Srvs - Dock Inspection App	3,474	-	-	-	5,411	-	2,500	
281-45210-301	Auditing and Acct Services	1,014	1,200	1,256	1,300	1,369	1,300	1,400	
281-45210-305	Medical Services	174	-	-	-	-	-	-	
281-45210-307	Admin/Finance/Computer Chgs	8,652	8,700	8,961	9,230	9,230	10,153	10,660	
281-45210-315	Service Charges	197	400	-	400	-	200	200	
281-45210-322	Postage	333	500	339	500	414	500	500	
281-45210-328	Employment Advertising	414	-	-	-	-	-	-	
281-45210-331	Use of personal auto	241	300	215	300	211	300	300	
281-45210-351	Legal Notices Publishing	85	500	50	500	-	100	100	
281-45210-361	General Liability Ins	1,902	2,019	2,301	1,000	1,037	2,665	1,500	
281-45210-381	Electric Utilities	375	500	375	500	650	625	625	
281-45210-383	Gas Utilities	563	900	563	900	500	1,000	750	
281-45210-384	Refuse/Garbage Disposal	500	500	225	500	500	750	750	
281-45210-400	Repairs & Maintenance-Dock Rehab	313	10,000	625	10,000	11,438	10,000	12,000	
281-45210-404	Machinery/Equip Repairs/Maint-Stairways	1,250	1,500	1,438	1,500	1,500	6,125	5,225	
281-45210-430	Miscellaneous	-	500	-	500	-	-	-	
281-45210-431	Meeting Expense	63	330	63	330	63	65	65	
281-45210-433	Dues and Subscriptions	38	85	38	85	38	40	40	
281-45210-434	Conference & Training	375	375	375	375	375	400	400	
281-45210-439	LMCD	5,908	6,000	5,905	6,000	5,908	6,000	6,000	
281-45210-440	Other Contractual Services - In & Out	26,817	18,000	27,003	18,000	19,720	22,000	30,000	
281-45210-500	Capital Outlay	11,638	30,000	-	30,000	34,200	35,000	35,000	
281-45210-533	City Tree Removal	-	5,000	6,240	5,000	61,325	60,000	80,000	
	TOTAL EXPENDITURES	122,352	164,857	134,594	179,243	238,518	262,862	295,174	12.29%
	CHANGE IN FUND BALANCE	50,499	15,243	56,709	5,557	(36,650)	(53,462)	(59,629)	
	BEGINNING FUND BALANCE	291,433	341,932	341,932	398,641	398,641	361,991	308,529	
	INCREASE / (DECREASE) IN FUND BALANCE	50,499	15,243	56,709	5,557	(36,650)	(53,462)	(59,629)	
	ENDING FUND BALANCE	341,932	357,175	398,641	404,198	361,991	308,529	248,900	

Account Number	Description	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2025 Proposed	Percentage Change
Harbor/Transit District/HRA									
285-46300-31010	Current Ad Valorem Taxes - HRA Levy	74,105	75,000	72,405	71,150	71,150	68,550	67,300	
285-46300-34737	Lost Lake Slip Revenues	75,393	85,100	92,050	85,100	90,650	85,100	85,100	
285-46300-39210	Interest Earnings	197	-	4,424	-	12,294	-	-	
285-46300-36240	Refunds and Reimbursements	-	-	-	-	529	-	-	
	TOTAL REVENUES	149,695	160,100	168,879	156,250	174,623	153,650	152,400	-0.81%
Harbor/Transit District/HRA									
285-46388-103	Part-Time Employee	-	-	-	-	-	-	5,000	
285-46388-210	Operating Supplies	279	1,500	828	1,500	1,208	1,000	2,000	
285-46388-300	Professional Svcs	19,582	-	7,910	-	3,303	7,000	7,000	
285-46388-301	Auditing and Acctg Services	811	800	838	880	927	880	951	
285-46388-307	Admin/Finance/Computer Chgs	3,893	3,900	4,017	4,138	4,138	4,552	4,780	
285-46388-315	Service Charges	146	-	-	-	-	-	-	
285-46388-361	General Liability Ins	6,792	7,426	8,256	6,000	7,226	6,840	7,045	
285-46388-381	Electric Utilities	19,576	19,000	25,398	19,000	24,634	26,000	26,000	
285-46388-400	Repairs & Maintenance	-	5,500	64	5,500	58	5,500	5,500	
285-46388-430	Miscellaneous (LMCD)	1,728	3,000	1,784	3,000	1,826	1,800	1,800	
285-46388-440	Other Contractual Services	13,999	8,000	16,304	8,000	31,256	20,000	25,000	
	TOTAL EXPENDITURES	66,806	49,126	65,399	48,018	74,576	73,572	85,076	15.64%
	CHANGE IN FUND BALANCE	82,889	110,974	103,480	108,232	100,047	80,078	67,324	
	BEGINNING FUND BALANCE	111,042	193,931	193,931	297,411	297,411	397,458	337,536	
	INCREASE / (DECREASE) IN FUND BALANCE	82,889	110,974	103,480	108,232	100,047	80,078	67,324	
	ENDING FUND BALANCE	193,931	304,905	297,411	405,643	397,458	477,536	404,860	
2024 Beginning Fund Balance was reduced to reflect 2024 Transit Center Parking Lot Repair Project.									

		2021	2022	2022	2023	2023	2024	2025	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	of Op Rev
Liquor Store									
	TOTAL NONOPERATING REVENUES	1,362	-	7,928	-	30,891	-	-	
	TOTAL SALES (OP REVENUE)	3,873,955	3,500,000	3,820,757	3,780,000	3,857,129	3,850,000	3,930,000	
	TOTAL COST OF SALES	2,756,169	2,520,000	2,721,381	2,797,200	2,757,972	2,810,500	2,829,600	
	GROSS PROFIT	1,117,786	980,000	1,099,376	982,800	1,099,157	1,039,500	1,100,400	72.00%
	GROSS PROFIT - %	28.85%	28.00%	28.77%	26.00%	28.50%	27.00%	28.00%	
Liquor Store									
609-49750-101	F T Empl Regular	141,558	153,182	99,458	102,584	73,313	107,873	186,277	
609-49750-103	Part-Time Employees	120,763	130,000	155,089	206,426	185,385	203,742	165,500	
609-49750-103	Part-Time Paid Time Off	-	-	-	-	-	6,100	6,000	
609-49750-113	Vacation Pay	-	-	6,336	-	13,732	-	-	
609-49750-114	Holiday Pay	-	-	3,998	-	5,586	-	-	
609-49750-115	Sick Pay	-	-	522	-	877	-	-	
609-49750-116	Severance Pay	-	-	4,178	-	-	-	-	
609-49750-121	PERA	19,718	21,239	19,176	22,529	20,002	23,829	26,833	
609-49750-122	FICA	18,648	21,663	18,889	22,980	19,827	24,305	27,370	
609-49750-131	Employer Paid Health	27,258	31,200	17,910	16,200	16,200	17,400	34,800	
609-49750-133	Employer Paid Dental	1,058	1,058	618	529	612	529	1,262	
609-49750-134	Employer Paid Life	24	25	48	12	42	12	126	
609-49750-135	Emp Health Care Saving Plan	2,400	2,400	1,400	1,200	1,200	1,200	2,400	
609-49750-137	LTD	608	804	461	493	447	517	911	
609-49750-140	Unemployment Comp	-	2,000	6,972	1,500	1,782	1,500	1,500	
609-49750-151	Workers Comp Insurance	8,183	11,000	10,657	12,000	13,257	13,787	15,166	
	Total Payroll Related	340,218	374,571	345,712	386,454	352,262	400,795	468,145	16.80%
609-49750-200	Office Supplies	611	2,200	1,196	1,000	790	1,000	1,000	
609-49750-202	Duplicating and copying supply	1,457	600	1,225	1,200	1,125	1,200	1,200	
609-49750-205	Computer Hardware/Software	2,449	1,700	2,450	2,500	2,850	2,500	3,000	
609-49750-210	Operating Supplies	11,033	10,000	11,874	10,000	12,621	10,000	13,000	
609-49750-218	Clothing and Uniforms	852	1,000	1,407	1,000	1,038	1,500	1,500	
609-49750-300	Professional Svcs	-	1,000	1,501	-	200	-	1,500	
609-49750-301	Auditing and Acct g Services	6,596	6,500	6,804	7,000	7,372	7,000	7,700	
609-49750-305	Medical Services	-	50	1,840	1,000	1,475	1,000	1,600	
609-49750-307	Admin/Finance/Computer Chgs	36,532	33,800	34,814	35,858	35,858	45,444	47,716	
609-49750-315	Service Charges	5,437	5,000	440	2,000	440	500	1,400	
609-49750-321	Telephone, Cells & Radios	2,928	3,400	3,009	3,400	3,508	3,400	3,400	
609-49750-322	Postage	13	-	117	-	69	-	-	
609-49750-328	Employment Advertising	366	2,000	410	800	-	800	500	
609-49750-331	Use of personal auto	195	500	373	500	396	500	500	
609-49750-340	Advertising/Marketing	13,811	15,000	9,848	10,000	9,507	10,000	10,000	
609-49750-351	Legal Notices Publishing	100	200	107	200	-	200	200	
609-49750-361	General Liability Ins	17,898	19,000	21,649	19,000	19,717	21,660	23,826	
609-49750-381	Electric Utilities	19,283	20,000	21,432	20,000	21,774	23,000	23,000	
609-49750-382	Water Utilities	824	800	856	1,000	1,252	1,200	1,500	
609-49750-383	Gas Utilities	2,556	2,500	4,409	3,500	4,417	4,500	5,000	
609-49750-400	Building Repairs/Maintenance	27,228	15,000	15,070	15,000	8,218	15,000	15,000	
609-49750-405	Depreciation Expense	39,411	39,500	39,411	39,411	39,411	39,330	39,330	
609-49750-412	Building Rentals	11,891	15,000	19,020	14,000	17,726	20,000	23,000	
609-49750-430	Miscellaneous	-	125	20	-	-	-	-	
609-49750-431	Meeting Expense	316	300	229	500	486	500	500	
609-49750-433	Dues and Subscriptions	2,810	2,800	2,700	2,800	2,720	2,800	2,800	
609-49750-434	Conference & Training	1,273	1,400	600	1,400	1,380	1,400	1,600	
609-49750-440	Other Contractual Services	8,841	11,000	6,095	10,000	9,255	8,000	8,000	
609-49750-460	Janitorial Services	-	2,500	-	1,000	-	-	-	
609-49750-485	Credit Card Charges	100,274	80,000	133,988	98,280	154,870	105,000	105,000	
609-49750-700	Transfers to Water Fund	-	-	-	-	-	-	165,000	
609-49750-700	Transfers to Street Maintenance Fund	200,000	250,000	250,000	300,000	300,000	300,000	135,000	
609-49750-700	Transfers to Community Investment	-	-	-	-	-	60,000	60,000	
	TOTAL EXP BEFORE TRANSFERS	655,203	667,446	688,606	688,803	710,737	728,229	810,917	11.35%
	OPERATING INCOME/(LOSS)	462,583	312,554	410,770	293,997	388,420	311,271	289,483	

	2021	2022	2022	2023	2023	2024	2025	Percentage
Account Number	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	of Op Rev
Liquor Store								
CHANGE IN NET POSITION BEFORE TRANSFERS	463,945	312,554	418,698	293,997	419,311	311,271	289,483	
CHANGE IN NET POSITION AFTER TRANSFERS	263,945	62,554	168,698	(6,003)	119,311	(48,729)	(70,517)	
BEGINNING NET POSITION	1,731,691	1,995,636	1,995,636	2,164,334	2,164,334	2,283,645	2,234,916	
INCREASE / (DECREASE) IN NET POSITION	263,945	62,554	168,698	(6,003)	119,311	(48,729)	(70,517)	
ENDING NET POSITION	1,995,636	2,058,190	2,164,334	2,158,331	2,283,645	2,234,916	2,164,399	



HISTORY OF PERFORMANCE

YEAR	GP%	NET INCOME		SALES
		% BEFORE TRANSFERS	TRANSFERS	
2024	TBD	TBD	\$ 360,000	TBD
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

		2021	2022	2022	2023	2023	2024	2025	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Water Utility									
601-49400-33100	Federal Grants and Aids	362,124	-	332,432	-	344,609	-	-	
601-49400-36240	Refunds and Reimbursements	25,900	-	14,268	-	4,902	-	-	
601-49400-37100	Water Sales	1,761,202	2,030,000	1,742,671	2,090,900	1,802,273	2,154,000	2,461,300	
601-49400-37101	Water Sales - Commercial	262,774	-	256,797	-	265,028	-	-	
601-49400-37144	Sales of Meters & Reader	14,727	-	8,140	-	15,620	-	-	
601-49400-37160	Water Penalty Charge	40,664	-	40,181	-	42,058	-	-	
601-49400-37170	State fee - Water	4,500	-	188	-	362	-	-	
601-49400-37185	Inspection Fees	630	-	585	-	350	-	-	
601-49400-37190	Connection Fees	20,660	-	12,218	-	11,518	-	-	
601-49400-37195	Watermain Assessment	11,251	-	-	-	60,000	-	-	
601-49400-39101	Sales of General Fixed Assets	17,067	-	799	-	26	-	-	
601-49400-39203	Transfer from Liquor Fund	-	-	-	-	-	-	165,000	
	TOTAL REVENUES	2,521,499	2,030,000	2,408,279	2,090,900	2,546,746	2,154,000	2,626,300	21.93%
Water Utility									
601-49400-101	F T Empl Regular	142,125	164,470	123,047	171,546	136,813	232,776	247,144	
601-49400-102	F T Empl Overtime	22,315	22,000	30,099	22,000	27,100	30,000	30,000	
601-49400-103	Part-Time Employees	-	6,500	2,659	6,500	1,620	6,500	4,000	
601-49400-112	Comp Time Pay	4,905	-	6,647	-	4,024	-	-	
601-49400-113	Vacation Pay	6,476	-	6,407	-	6,425	-	-	
601-49400-114	Holiday Pay	8,196	-	7,191	-	7,846	-	-	
601-49400-115	Sick Pay	27,604	-	21,038	-	5,386	-	-	
601-49400-116	Severance Pay	-	-	5,827	-	-	-	-	
601-49400-121	PERA	15,242	13,985	14,845	14,516	13,926	19,708	20,786	
601-49400-122	FICA	14,999	14,762	15,514	15,304	14,237	20,600	21,507	
601-49400-131	Employer Paid Health	32,196	26,790	31,880	29,190	21,862	32,610	38,100	
601-49400-133	Employer Paid Dental	1,473	1,217	1,362	1,217	1,341	1,455	1,727	
601-49400-134	Employer Paid Life	103	28	180	28	159	34	173	
601-49400-135	Employer Health Care Saving Pl	3,361	2,760	3,056	2,760	2,662	3,300	3,300	
601-49400-137	LTD	824	497	834	511	781	506	517	
601-49400-140	Unemployment Comp	243	-	318	-	1,618	-	-	
601-49400-151	Worker s Comp Insurance Prem	11,158	15,000	14,532	18,000	19,886	18,958	20,854	
	Total Payroll Related	291,220	268,010	285,436	281,572	265,686	366,447	388,108	5.91%
601-49400-200	Office Supplies	98	50	189	50	212	50	250	
601-49400-202	Duplicating and copying supply	231	100	344	100	248	400	500	
601-49400-205	Computer HW/Software/Scada	2,477	6,000	2,894	6,000	2,508	3,500	3,500	
601-49400-210	Operating Supplies	49,582	55,000	39,163	65,000	82,003	55,000	65,000	
601-49400-212	Motor Fuels	6,233	5,000	9,515	9,000	10,909	12,000	10,000	
601-49400-218	Clothing and Uniforms	3,302	2,300	2,417	3,000	3,586	3,000	5,000	
601-49400-220	Equip. Parts, Repair/Maint. Supply	6,104	10,000	16,076	15,000	18,826	15,000	22,000	
601-49400-227	Chemicals	6,722	8,000	6,486	8,000	9,149	12,000	15,000	
601-49400-300	Professional Svcs	72,843	20,000	28,679	20,000	34,033	35,000	35,000	
601-49400-301	Auditing and Acct g Services	3,196	3,150	3,298	3,400	3,580	3,400	3,670	
601-49400-305	Medical Services	555	550	361	550	125	550	550	
601-49400-307	Admin/Finance/Comp/OPUS Chgs	52,092	52,600	52,577	53,300	53,800	56,468	58,212	
601-49400-315	Service Charges	3,372	2,000	418	2,000	427	500	500	
601-49400-321	Telephone, Cells & Radios	5,663	9,000	5,128	6,500	7,405	6,500	10,000	
601-49400-322	Postage	5,264	4,500	4,958	5,000	5,440	5,000	6,000	
601-49400-328	Employment Advertising	75	100	-	100	-	100	100	
601-49400-351	Legal Notices Publishing	2,990	1,100	548	1,100	1,137	1,100	1,200	
601-49400-361	General Liability Ins	7,819	8,300	9,547	15,000	15,565	17,100	18,810	
601-49400-381	Electric Utilities	43,930	42,000	55,175	42,000	53,345	57,000	59,000	
601-49400-383	Gas Utilities	1,587	4,000	3,918	6,000	3,177	5,000	5,000	
601-49400-384	Refuse/Garbage Disposal	801	1,000	668	1,000	940	1,000	777	
601-49400-395	Gopher One-Call	818	1,300	797	1,300	790	1,300	1,000	

		2021	2022	2022	2023	2023	2024	2025	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Water Utility									
601-49400-400	Building Repairs and Maintenance	4,725	8,000	7,963	8,000	9,233	8,000	10,000	
601-49400-404	Machinery/Equip Repairs/Maint Trucks	10,778	9,000	31,515	20,000	20,682	30,000	25,000	
601-49400-405	Depreciation Expense	882,785	855,000	866,147	860,000	865,543	887,000	897,000	
601-49400-430	Miscellaneous	6	100	187	100	126	100	100	
601-49400-433	Dues and Subscriptions	756	750	771	750	884	1,000	1,000	
601-49400-434	Conference & Training	6,378	7,000	4,397	7,000	5,520	7,000	7,000	
601-49400-438	Licenses and Taxes	128	500	777	500	468	500	1,000	
601-49400-440	Infrastruct. Repairs/Contractual Serv.	98,017	150,000	107,669	150,000	236,253	150,000	230,000	
601-49400-455	Permits	3,242	3,000	2,153	3,000	2,277	3,000	3,000	
601-49400-460	Janitorial Services	1,517	1,500	1,072	2,000	1,529	2,000	2,000	
601-49400-470	Water Samples	1,691	1,200	1,614	2,000	2,139	2,000	2,300	
601-49400-500	Capital Outlay FA - Equip Only	-	31,130	-	-	-	45,000	52,000	
601-49400-611	Bond Interest	352,767	337,000	324,048	309,000	294,000	263,690	276,000	
601-49400-620	Fiscal Agent s Fees	2,115	3,000	2,415	2,500	2,775	3,000	3,000	
601-49400-621	Discount on Bonds Issued	-	-	-	-	-	-	-	
	TOTAL EXPENDITURES	1,931,879	1,911,240	1,879,320	1,909,822	2,014,320	2,059,705	2,218,577	7.71%
	CHANGE IN FUND BALANCE	589,620	118,760	528,959	181,078	532,426	94,295	407,723	
	BEGINNING FUND BALANCE	2,114,381	2,704,001	2,704,001	3,232,960	3,232,960	3,765,386	3,859,681	
	INCREASE / (DECREASE) IN FUND BALANCE	589,620	118,760	528,959	181,078	532,426	94,295	407,723	
	ENDING FUND BALANCE	2,704,001	2,822,761	3,232,960	3,414,038	3,765,386	3,859,681	4,267,404	

		2021	2022	2022	2023	2023	2024	2025	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Change
Sewer Utility									
602-49450-31010	Current Ad Valorem Taxes	180,000	-	180,000	360,000	360,000	360,000	360,000	
602-49450-33400	State Grants and Aids	-	-	-	-	53,640	-	-	
602-49450-36210	Interest Earnings	1,606	-	11,974	-	30,996	-	-	
602-49450-36240	Refunds and Reimbursements	21,623	-	14,795	-	9,384	-	-	
602-49450-37197	Sewermain Assessment	11,251	-	-	-	60,000	-	-	
602-49450-37200	Sewer Sales	2,023,852	2,550,403	2,051,800	2,630,000	2,134,716	2,710,000	2,909,000	
602-49450-37201	Sewer Sales - Commercial	511,430	-	523,507	-	525,383	-	-	
602-49450-37250	Sewer Connect/Reconnect Fee	364	-	149	-	745	-	-	
602-49450-37255	Sewer Inspection Fee	1,400	-	1,225	-	1,120	-	-	
602-49450-37259	Sewer Connection Fee	5,520	-	960	-	12,720	-	-	
602-49450-37260	Swr Penalty	42,560	-	43,206	-	47,208	-	-	
602-49450-39101	Sales of General Fixed Assets	24,942	-	728	-	7,163	-	-	
	TOTAL REVENUES	2,824,548	2,550,403	2,828,344	2,990,000	3,243,075	3,070,000	3,269,000	6.48%
Sewer Utility									
602-49450-101	F T Empl Regular	142,126	164,470	123,048	171,546	139,821	240,706	255,649	
602-49450-102	F T Empl Overtime	22,315	22,000	30,098	22,000	27,268	30,000	30,000	
602-49450-103	Part-Time Employees	-	8,000	2,660	8,000	1,620	8,000	4,000	
602-49450-112	Comp Time Pay	4,905	-	6,647	-	4,038	-	-	
602-49450-113	Vacation Pay	6,476	-	6,407	-	6,425	-	-	
602-49450-114	Holiday Pay	8,196	-	7,192	-	8,004	-	-	
602-49450-115	Sick Pay	27,861	-	21,038	-	5,420	-	-	
602-49450-116	Severance Pay	-	-	5,827	-	-	-	-	
602-49450-121	PERA	15,307	13,985	14,845	14,516	14,120	20,303	21,424	
602-49450-122	FICA	15,262	14,877	15,514	15,418	14,428	21,321	22,158	
602-49450-131	Employer Paid Health	32,153	26,790	31,880	29,190	22,341	34,350	39,840	
602-49450-133	Employer Paid Dental	1,482	1,482	1,362	1,482	1,359	1,508	1,788	
602-49450-134	Employer Paid Life	103	28	180	28	161	35	180	
602-49450-135	Employer Health Care Saving PI	3,380	2,760	3,056	2,760	2,698	3,420	3,420	
602-49450-137	LTD	828	400	835	414	791	526	539	
602-49450-138	SICK FFCRA-COVID-19 Pay	1,100	-	-	-	-	-	-	
602-49450-140	Unemployment Comp	-	-	318	-	1,618	-	-	
602-49450-151	Worker s Comp Insurance Prem	9,027	12,500	12,110	15,000	16,572	18,958	20,854	
	Total Payroll Related	290,521	267,293	283,017	280,355	266,684	379,128	399,851	5.47%
602-49450-200	Office Supplies	101	50	-	50	179	50	200	
602-49450-202	Duplicating and copying supply	48	100	178	100	68	400	200	
602-49450-205	Computer HW/Software/Scada	2,477	6,500	2,984	6,500	2,812	3,500	6,000	
602-49450-210	Operating Supplies	5,710	7,000	5,952	7,000	10,664	7,000	10,000	
602-49450-212	Motor Fuels	6,775	10,000	9,515	10,000	9,038	12,000	10,000	
602-49450-218	Clothing and Uniforms	4,134	2,500	1,944	3,000	5,152	3,000	5,000	
602-49450-220	Equip. Parts, Repair/Maint. Supply	9,808	15,000	12,604	15,000	21,803	18,000	23,000	
602-49450-300	Professional Svcs	22,019	30,000	15,924	30,000	36,554	32,000	40,000	
602-49450-301	Auditing and Acct g Services	3,196	3,150	3,297	3,400	3,580	3,400	3,670	
602-49450-305	Medical Services	125	400	248	400	730	400	500	
602-49450-307	Admin/Finance/Comp/OPUS Chgs	44,454	45,547	44,710	45,547	45,697	47,933	49,230	
602-49450-315	Service Charges	3,872	1,000	418	1,000	428	500	500	
602-49450-321	Telephone, Cells & Radios	7,027	9,000	6,019	9,000	8,370	9,000	10,000	
602-49450-322	Postage	4,136	4,500	4,645	5,000	5,067	5,000	6,000	
602-49450-328	Employment Advertising	-	300	-	300	-	300	300	
602-49450-351	Legal Notices Publishing	518	500	548	500	322	500	500	
602-49450-361	General Liability Ins	17,902	19,000	21,648	25,000	25,943	28,500	31,350	
602-49450-381	Electric Utilities	37,445	37,000	31,031	40,000	34,750	35,000	38,000	
602-49450-383	Gas Utilities	10,322	7,000	11,754	13,000	9,687	13,000	13,000	
602-49450-384	Refuse/Garbage Disposal	928	1,000	723	1,000	940	1,000	1,000	
602-49450-388	Waste Disposal-MCES	900,870	863,304	863,304	806,647	806,647	825,265	887,966	7.60%

		2021	2022	2022	2023	2023	2024	2025	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Budget	Change
Sewer Utility									
602-49450-395	Gopher One-Call	819	1,300	797	1,300	790	1,300	1,000	
602-49450-400	Building Repairs and Maintenance	4,017	3,500	8,133	3,500	9,232	8,000	10,000	
602-49450-404	Machinery/Equip Repairs/Maint	17,771	11,000	29,035	11,000	45,240	35,000	40,000	
602-49450-405	Depreciation Expense	594,688	595,000	593,815	605,000	624,167	632,000	630,000	
602-49450-430	Miscellaneous	3,773	-	187	-	125	-	-	
602-49450-433	Dues and Subscriptions	112	300	116	300	119	300	-	
602-49450-434	Conference & Training	3,922	7,000	2,902	7,000	1,927	5,000	7,000	
602-49450-438	Licenses and Taxes	28	400	187	400	56	400	200	
602-49450-440	Infrastruct. Repairs/Contractual Serv.	138,076	75,000	71,878	75,000	97,380	90,000	105,000	
602-49450-455	Permits	-	500	-	500	-	500	500	
602-49450-460	Janitorial Services	1,800	1,500	1,497	2,000	1,529	2,000	2,000	
602-49450-500	Capital Outlay FA	11,951	31,130	6,150	-	-	-	71,000	
602-49450-611	Bond Interest	230,752	222,000	214,441	217,000	197,004	176,950	325,000	
602-49450-620	Fiscal Agent s Fees	1,075	1,000	1,150	1,000	1,436	1,000	2,000	
602-49450-621	Discount on Bonds Issued	-	-	-	-	-	-	-	
	TOTAL EXPENDITURES	2,381,172	2,279,774	2,250,751	2,226,799	2,274,120	2,377,326	2,729,967	14.83%
	CHANGE IN FUND BALANCE	443,376	270,629	577,593	763,201	968,955	692,674	539,033	
	BEGINNING FUND BALANCE	3,443,101	3,886,477	3,886,477	4,464,070	4,464,070	5,433,025	6,125,699	
	INCREASE / (DECREASE) IN FUND BALANCE	443,376	270,629	577,593	763,201	968,955	692,674	539,033	
	ENDING FUND BALANCE	3,886,477	4,157,106	4,464,070	5,227,271	5,433,025	6,125,699	6,664,732	

		2021	2022	2022	2023	2023	2024	2025	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Storm Water Utility									
675-49425-33160	Grants from other Govt. Units	1,015	-	-	-	-	-	-	-
675-49425-37270	Storm Sewer Revenue	68,839	140,000	68,818	140,000	69,299	140,000	228,000	
675-49425-37271	Storm Sewer - Commercial	68,086	-	68,862	-	70,288	-	-	
675-49425-37275	Storm Sewer Penalty	914	-	933	-	954	-	-	
	TOTAL REVENUES	138,854	140,000	138,613	140,000	140,541	140,000	228,000	62.86%
Storm Water Utility									
675-49425-205	Computer HW/Software/Scada	1,800	-	-	-	-	-	-	
675-49425-300	Professional Svcs	9,903	-	-	-	-	-	-	
675-49425-301	Auditing and Acct g Services	812	800	838	880	926	880	950	
675-49425-307	Admin/Finance/Computer Chgs	20,839	20,000	20,600	21,218	21,218	23,340	24,507	
675-49425-315	Service Charges	329	-	-	-	-	-	-	
675-49425-404	Machinery/Equip Repairs/Maint	46	-	-	-	-	-	-	
675-49425-405	Depreciation Expense	234,947	237,000	234,957	235,000	234,947	234,950	233,876	
675-49425-433	Dues and Subscriptions	-	-	1,640	-	-	-	-	
675-49425-434	Conference & Training	1,600	-	-	-	-	-	-	
675-49425-440	Other Contractual Services	2,770	-	-	-	-	-	-	
675-49425-611	Bond Interest	81,697	78,000	74,520	73,000	67,348	59,945	61,100	
675-49425-620	Fiscal Agent Fees	800	1,000	625	1,000	900	1,000	1,000	
675-49425-621	Discount on Bonds Issued	-	-	-	-	-	-	-	
	TOTAL EXPENDITURES	355,543	336,800	333,180	331,098	325,339	320,115	321,433	0.41%
	CHANGE IN FUND BALANCE	<u>(216,689)</u>	<u>(196,800)</u>	<u>(194,567)</u>	<u>(191,098)</u>	<u>(184,798)</u>	<u>(180,115)</u>	<u>(93,433)</u>	
BEGINNING FUND BALANCE		11,904	(204,785)	(204,785)	(399,352)	(399,352)	(584,150)	(764,265)	
INCREASE / (DECREASE) IN FUND BALANCE		(216,689)	(196,800)	(194,567)	(191,098)	(184,798)	(180,115)	(93,433)	
ENDING FUND BALANCE		(204,785)	(401,585)	(399,352)	(590,450)	(584,150)	(764,265)	(857,698)	

		2021	2022	2022	2023	2023	2024	2025	Percentage
	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
Recycling Utility									
670-49500-33160	Grants from other Govt. Units	18,301	14,725	18,661	14,725	18,642	18,000	18,000	
670-49500-36200	Miscellaneous Revenues	-	-	197	-	90	-	-	
670-49500-36210	Interest Earnings	206	100	1,762	100	6,001	-	-	
670-49500-37280	Recycling Sales	182,192	228,000	234,407	228,000	232,684	234,000	243,360	
670-49500-37285	Recycling Penalty	3,138	-	4,039	-	4,484	-	-	
	TOTAL REVENUES	203,837	242,825	259,066	242,825	261,901	252,000	261,360	3.71%
Recycling Utility									
	Total Payroll Related	523	576	381	576	566	576	576	0.00%
670-49500-202	Duplicating and copying supply	-	10	-	10	-	10	10	
670-49500-210	Operating Supplies	-	-	2,175	-	-	-	1,000	
670-49500-301	Auditing and Acct g Services	812	790	838	880	927	880	950	
670-49500-315	Service Charges	268	-	-	-	-	-	-	
670-49500-370	Admin/Finance/Computer Chgs	9,064	8,381	8,632	8,891	8,891	9,780	10,269	
670-49500-430	Misc (Leaf drop - organics)	13,300	13,300	15,631	13,300	15,383	16,000	16,000	
670-49500-440	Other Contractual Services	174,016	219,035	223,808	219,035	223,810	224,000	224,000	
	TOTAL EXPENDITURES	197,983	242,092	251,465	242,692	249,577	251,246	252,805	0.62%
	CHANGE IN FUND BALANCE	5,854	733	7,601	133	12,324	754	8,555	
BEGINNING FUND BALANCE		240,406	238,451	246,260	253,861	253,861	266,185	266,939	
INCREASE / (DECREASE) IN FUND BALANCE		5,854	733	7,601	133	12,324	754	8,555	
ENDING FUND BALANCE		246,260	239,185	253,861	253,994	266,185	266,939	275,495	

YEAR	RECYCLING RATE HISTORY	RATE	INCREASE
2011	HOUSEHOLD/MONTH	\$4.25	0.00%
2012 - 2021	HOUSEHOLD/MONTH	\$4.00	-5.88%
2022 - 2024	HOUSEHOLD/MONTH	\$5.25	31.25%
2025	HOUSEHOLD/MONTH	\$5.46	4%

**CITY OF MOUND
2025 Utility Rate Changes**

WATER RATES		
RESIDENTIAL (QUARTERLY)	CURRENT	APPROVED
Quarterly Base Rate Charge	\$ 60.18	\$ 63.00
TIER 1 Per 1,000 gallons (1,000 – 5,000 gallons 1,000-8,000 gallons)	\$ 5.22	\$ 5.75
TIER 2 Per 1,000 gallons (5,001 – 25,000 gallons 8,001-14,000 gallons)	\$ 6.00	\$ 7.00
TIER 3 Per 1,000 gallons (25,001 gallons + 14,001 gallons +)	\$ 6.90	\$ 8.75

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

MULTI-FAMILY (MOVED TO QUARTERLY BILLING IN 2025)	CURRENT	APPROVED
Quarterly Base Rate Charge Per Unit	1 BASE RATE PER COMPLEX	\$ 63.00
TIER 1 Per 1,000 gallons (1,000 – 2,000 gallons 1,000-8,000 gallons) per unit	\$ 5.22	\$ 5.75
TIER 2 Per 1,000 gallons (2,001 – 15,000 gallons 8,001-14,000 gallons) per unit	\$ 6.00	\$ 7.00
TIER 3 Per 1,000 gallons (15,001 gallons + 14,001 gallons +) per unit	\$ 6.90	\$ 8.75

COMMERCIAL (MONTHLY)	CURRENT	APPROVED
Monthly Base Rate Charge	\$ 20.06	\$ 21.00
TIER 1 Per 1,000 gallons (1,000 – 2,000 gallons 1,000-3,000 gallons)	\$ 5.22	\$ 5.75
TIER 2 Per 1,000 gallons (2,001 – 15,000 gallons 3,001-9,000 gallons)	\$ 6.00	\$ 7.00
TIER 3 Per 1,000 gallons (15,001 gallons + 9,001 gallons +)	\$ 6.90	\$ 8.75

SEWER RATES		
RESIDENTIAL (QUARTERLY)	CURRENT	APPROVED
Quarterly Base Rate up to 10,000 gallons	\$ 126.21	\$ 135.00
Per 1,000 gallons used over 10,000 gallons	\$ 7.83	\$ 8.75
Connection to sewer, but not water	\$ 192.72	\$ 206.21

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

MULTI-FAMILY (MOVED TO QUARTERLY BILLING IN 2025)	CURRENT	APPROVED
Monthly Quarterly Base Rate up to 3,000 10,000 gallons per unit	\$ 42.07	\$ 135.00
Per 1,000 gallons used Monthly Quarterly over 3,000 10,000 gallons per unit	\$ 7.83	\$ 8.75

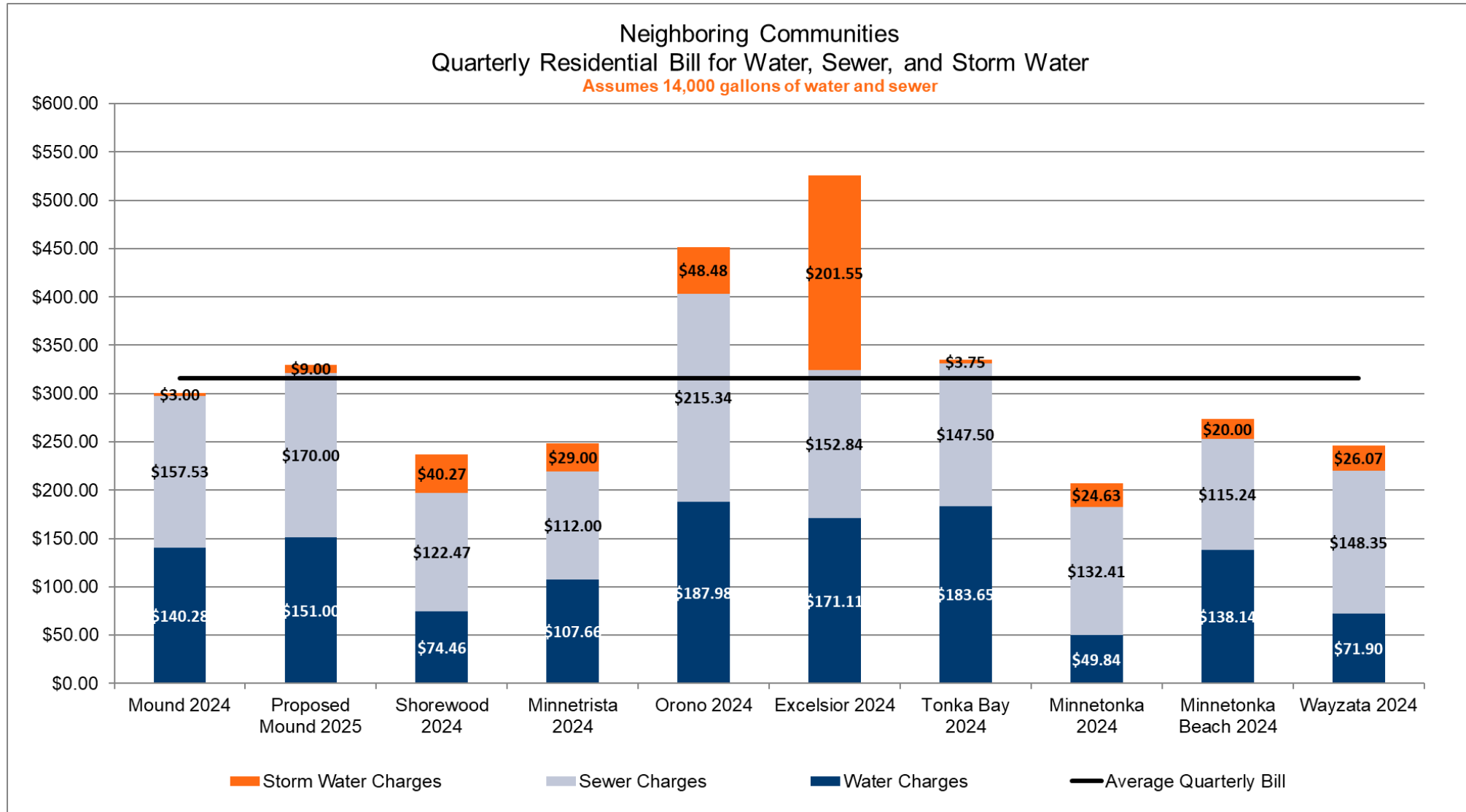
COMMERCIAL (MONTHLY)	CURRENT	APPROVED
Monthly Base Rate up to 3,000 gallons	\$ 42.07	\$ 45.00
Per 1,000 gallons used over 3,000 gallons	\$ 7.83	\$ 8.75

STORM WATER RATES		
SINGLE FAMILY/TWO-FAMILY RESIDENTIAL (QUARTERLY)	CURRENT	APPROVED
Quarterly Per Lot Storm Water Charge	\$ 3.00	\$ 9.00

RECYCLING RATES		
RECYCLING HOUSEHOLD CHARGE (QUARTERLY)	CURRENT	APPROVED
Quarterly Per Household Recycling Charge	\$ 15.75	\$ 16.38

Community Comparison - Neighbors

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



City of Mound – Utility Bill Comparisons –

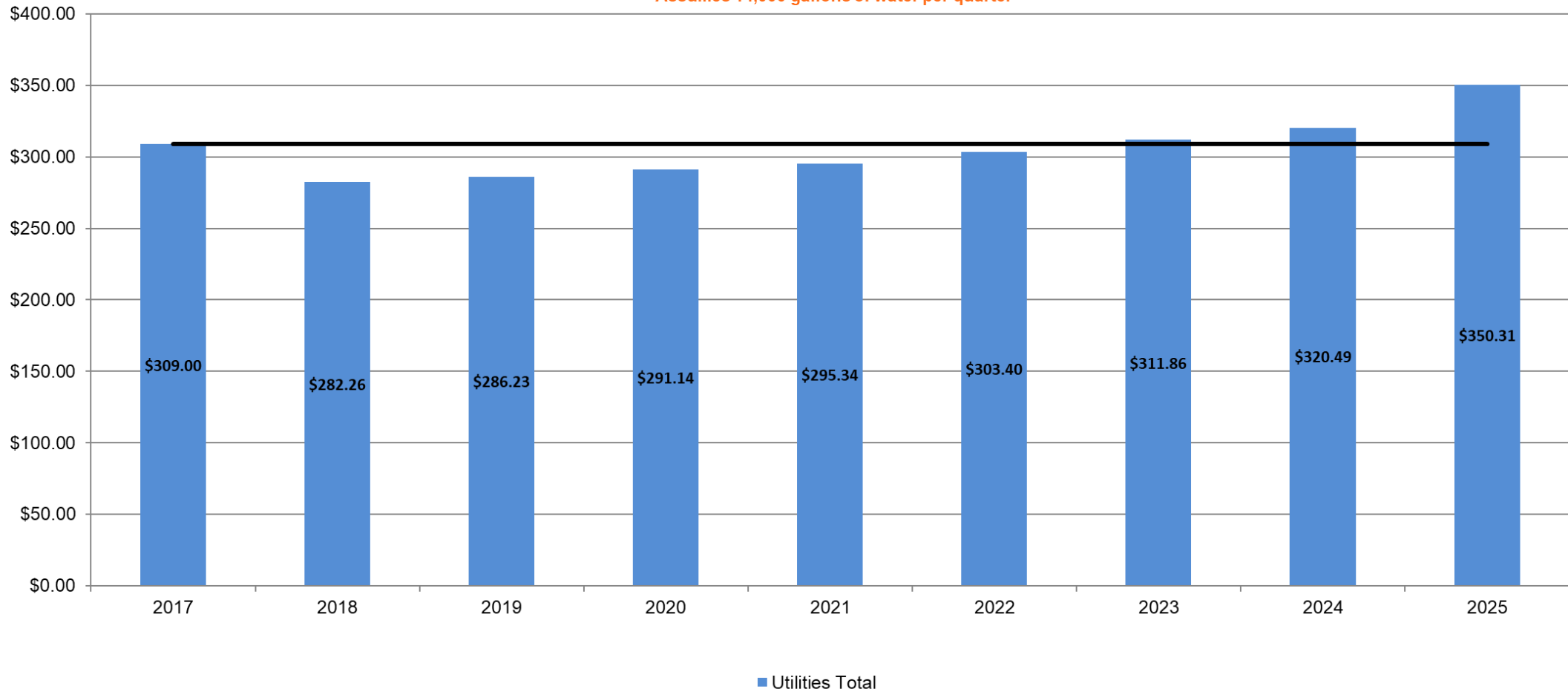
CITY OF MOUND			
QUARTERLY UTILITY BILL CHARGES			
ALL SERVICES	2017	2024	2025
0 Usage - Base Charge	\$ 208.02	\$ 209.07	\$ 227.31
Increase % from 2024			8.72%
Annualized Increase % from 2017			1.11%
8,000 Usage - 44%	\$ 249.60	\$ 253.17	\$ 273.31
Increase % from 2024			7.96%
Annualized Increase % from 2017			1.14%
14,000 Usage - 78%	\$ 309.00	\$ 320.49	\$ 350.31
Increase % from 2024			9.30%
Annualized Increase % from 2017			1.58%
20,000 Usage - 92%	\$ 381.12	\$ 403.47	\$ 455.31
Increase % from 2024			12.85%
Annualized Increase % from 2017			2.25%
26,000 Usage - 95%	\$ 454.08	\$ 487.35	\$ 560.31
Increase % from 2024			14.97%
Annualized Increase % from 2017			2.26%
32,000 Usage - 97%	\$ 531.24	\$ 575.73	\$ 665.31
Increase % from 2024			15.56%
Annualized Increase % from 2017			2.85%

\$6 Storm Water Increase included in 2025 Bill

And DNR Pass-through \$2.43/Quarter Same as prior year

City of Mound – Utility Bill Comparison: 2017 - 2025

City of Mound 2017-2025
Total Quarterly Residential Bill - All Services
Assumes 14,000 gallons of water per quarter



Historical Rate Increases – 2018-2024

Residents didn't see an increase from what they paid in 2017 for City Utilities until 2023

Utility	2018	2019	2020	2021	2022	2023	2024
Water	0%	0%	0%	0%	0%	3%	3%
Sewer ***	3%	3%	3%	3%	3%	3%	3%
Storm	-90% *	0%	0%	0%	0%	0%	0%
Recycling	0%	0%	0%	0%	31% **	0%	0%

* Quarterly fee decreased from \$30.58 to \$3.00 for Single Family Residential only

**Increase was the result of a new contract

***Sewer fund is supported by \$360,000 annual tax levy (4.5%)