

Adopted
2023 Budget



City of Mounds View,
Minnesota

City of Mounds View

2023 Adopted Budget

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2023 Budget Summary

The City Council approved a preliminary property tax levy for 2023 on September 12, 2022. This preliminary levy was used by Ramsey County to produce the individual proposed property tax notices that were mailed to property owners in mid-November.

A Truth-in-Taxation public hearing was held on Monday, December 5, 2022, to take public input regarding the budget and property tax levy. Final adoption occurred at the City Council meeting on December 12, 2022.

City Property Tax Levy

The City Council passed a property tax levy with a 4.87% increase over 2022. For 2023, the City developed the General Fund budget using 90% of Local Government Aid. This is a precaution against a possible shortfall at the state level. The State reports a significant surplus going into 2024/25 budget period so there would likely be no cuts to the City in 2023.

General Fund expenditures will increase by \$1,864,371 or 22.45% for 2023. This consists of a \$401,278 or 5.51% increase in current or operating expenditures and a \$1,463,093 or 143.77% increase in capital outlay, transfers, and debt service expenditures. The increase is primarily from a \$1,500,000 transfer to the Street Improvement fund which skews the overall picture of General fund expenditures. The City will see a modest increase in revenues from non-tax sources.

Effect on the Average Home

The median valued home value for 2023 taxes payable increased by 13.8% to \$307,900, up from \$270,500 in 2022. Market values are determined by Ramsey County and not all values change at the same rate. The City of Mounds View's tax levy accounts for approximately 28% of a homeowner's property tax. The majority, 72%, is from other taxing authorities such as Ramsey County, Independent School District 621 and other smaller taxing authorities. The table in the Truth-in-Taxation report attempts to estimate the tax effect on a sample home in Mounds View but does not include possible changes from other taxing authorities. The impact will vary from property to property based on the change in the value of the property. The County will provide the complete impact for all taxing authorities in the Truth-in-Taxation notice that was mailed in mid-November.

The City's tax base is made up primarily of residential properties. Mounds View does not have the commercial and Industrial tax base that many other cities have and thus homeowners bear a larger burden of the cost of city services. The City compensates by keeping spending low, ranking 192nd out of 229 cities over 2500 in population in total expenditures per capita. Spending will drop even further once the street projects and Water Treatment Plants are complete. The City's net tax levy ranks 197th out of 229, which means that 196 cities have higher per capita net tax levies.

General Fund

The General Fund accounts for all activity not accounted for in another fund. Activities such as police, fire, street maintenance, snow plowing, parks, recreation, elections, and administration that are most commonly associated with cities are included in the General Fund. Payments on the Fire Bonds are included in the General Fund since these were issued jointly with the cities of Blaine and Spring Lake Park. The City's underlying AA bond rating was reaffirmed on December 11, 2020 by Standard & Poor's and the City received a AAA rating thru a credit enhancement agreement with the State of Minnesota Public Facility Authority as part of the Water Treatment Plants Upgrade bond issue.

Special Revenue Funds

The most significant funds are the Community Center Fund, the Cable TV Fund, the Economic Development Authority (EDA), and Tax Increment District 5 (TIF) Fund.

Community Center Fund

The Community Center originated from the purchase of the Belle Ray Ballroom in the 1990s and its subsequent remodeling and expansion. About 65% of it is occupied by the City's recreation program, which was run by the YMCA under a contract with the City. The City's relationship changed with the YMCA beginning in 2021, the City has taken the lead in operating the Community Center and the various recreation and adult programs. The YMCA will make some of their programming available to the City as part of our new relationship. 22% of the space is rented out to a child care and as office space. 13% is the banquet facility and is available for rent to the Community and other interested parties.

Sufficient rents are collected from the childcare and office space to cover the operating costs of those spaces. The recreation program and the banquet facility require a subsidy in the form of a transfer from the General Fund to the Community Center Fund. This is set at \$350,000 for 2023.

Cable TV Fund

A franchise tax on cable TV subscriptions supports the operation of the Cable TV Fund. This fund provides for the broadcast of City Council meetings, other commissions and committee meetings, and some other city activities over the public access channel. The Federal Communications Commission has made and is considering rule changes that could affect broadcasts and communications infrastructure in the future.

Economic Development Authority (EDA) and Tax Increment Financing (TIF)

TIF District 5 was created in 2005 for the Medtronic development and began collecting increment in 2008. TIF District 6 was created in 2018 for the Boulevard Apartments and began collecting increment in 2020. TIF District 7 has been created for the Skyline Project but has not yet started to collect increment. The districts capture the increase in property taxes (known as TIF) paid by properties within the district as a result of new development in the district. The City may sell bonds or incur other obligations to pay for infrastructure improvements or other support of new development within the city.

Separate funds were set up for TIF districts 5, 6, and 7 plus another fund for the EDA. Expenses and revenues specific to a district are recorded in the fund for the district. Expenses that are

more general are recorded in the EDA. An EDA tax levy, transfers from TIF districts 5 and 6 and the General Fund support the EDA. Once TIF district 7 begins to collect increment a transfer from that fund will also support the EDA.

Capital Projects Funds

Capital Projects Funds are used to report major capital acquisition and construction projects separate from ongoing operating activities. These projects will fluctuate significantly from year to year and would distort the results if they were reported with operating activities.

Some capital projects may be supported by the sale of bonds. Grants from the federal or state governments may be used to support some or all of some projects. Other projects will be paid out of fund balance. This money usually came from a transfer from an operating fund in a year when it had a surplus at year-end.

Special Projects Fund

Transfers from the General Fund largely created this fund in years when the General Fund had surpluses at year-end. Major projects that are in the 2023 budget and will receive further consideration by the City Council include:

- Community Center expansion study, Community Center improvements

Street Improvement Fund

The City adopted a Street and Utility Improvement Program during 2007 that established a general street standard and a financing plan to reconstruct streets and make utility repairs over a nine year period starting in 2009. Most streets were built in the 1960s and 1970s and had reached the end of their useful lives. The last area was completed in 2017. There are several streets that were not part of the Street Improvement Program and the City has begun to reconstruct those streets. This would include Bronson, Pleasant View, and Spring Lake Road along with other minor segments. The Street Improvement levy of \$300,000 was discontinued for 2018. To complete reconstruction of the remaining streets and provide for significant maintenance the City Council has reestablished a street levy of \$150,000. This will continue the City's goal of no special assessments for residential street improvements.

Park Dedication Fund

The Park Dedication Fund generates revenue only from development in Mounds View. These fees are due when a development places a more intensive use on a site, thereby creating more demand for park space and facilities. Major projects that are in the 2023 budget and will receive further consideration by the City Council include:

- Greenfield Park playground, Silver View Park pickle ball courts and chair swing

Vehicle and Equipment Fund

The Vehicle and Equipment Fund is the City's savings account for the replacement of vehicles and major pieces of equipment such as squad cars, service vehicles, loaders, dump trucks, and large lawn mowers. The departments that own and use the equipment make annual transfers to the Vehicle and Equipment Fund that will be fairly constant from year to year. This money is saved up until it is needed to replace a vehicle.

When a vehicle reaches the point where it needs replacement, the needed money is transferred back from the Vehicle and Equipment Fund to the department owning the vehicle. This way, the budgets can rise or fall as needed for vehicle replacement without straining the rest of the budget. The City also saves borrowing and interest costs by saving in advance of replacement. An analysis is conducted each year to include the remaining life of each vehicle, its eventual replacement cost, and the funds already on hand, to determine the new contribution to the Vehicle and Equipment Fund in the upcoming budget.

Enterprise Funds

Water Fund

This utility provides clean drinking water to all residences and businesses in the city. Water is pumped from wells, processed in a water treatment plant, stored in elevated and ground storage tanks, and delivered to customers through water mains. The City was required by state law to implement a “conservation rate schedule” beginning in 2010 which consists of increasing block rates. This will cause heavier users of water to pay a graduated fee that increases as use increases. With the implementation of conservation rates, water use has declined over the last eight years. As a result, the revenue to support the water system has been insufficient even with increases in the variable rate. The City will increase the base rate by \$1 per quarter for 2023 to help provide a more stable revenue base. There will be \$.10 per thousand gallons increase in the variable rate for 2023. The City has substantially completed rehabilitation of the three water treatment plants starting in 2019 and ending in 2022. 5.83 million in bonds were issued in 2020 to cover the rehabilitation.

Sanitary Sewer Fund

This utility accepts sewage water from all residences and business in the city. Sewage is collected through a system of sewer mains and delivered to the Metropolitan Council Environmental Services (MCES). MCES processes the sewage to remove pollutants and then releases the water into the Mississippi River.

The City switched to a rate system in 2004 under which part of the charges are a flat rate for making the service available to each property and part is a variable rate based upon water usage in the previous winter quarter. The flat rate will increase in 2023 to \$42.70 per quarter and the variable rate will be \$3.40 per 1,000 gallons of water used in the winter quarter. This is a 4% increase to help off-set an increase from the MCES. A rate increase will be necessary in 2024, which will support ongoing sewer repairs and maintenance.

Street Light Fund

This utility pays the electricity charges for all streetlights within the city. A utility rate study is conducted annually to determine if new rates are necessary. No rate increase will be needed to cover increased electric and repair costs for 2023.

Storm Water Utility

This utility constructs and maintains storm sewer lines in the streets as well as ditches and ponds to handle water run off. With the implementation of the Street Improvement Program, Rice Creek Watershed District will require the City to comply with its rules thus a more active maintenance program and construction of more new infrastructure may be required. Most will be addressed thru the Street Improvement Fund. A \$1 per quarter rate increase is needed for 2023. This will help fund future projects as we develop a multi-year maintenance plan.

Proposed Budget Calendar for 2023 Budget

April 1, 2023	Finance Staff begins preparing budget workpapers
April 17, 2023	Possible Council retreat to review Council priorities
May 1 – June 5, 2023	Departments develop budgets with City administrator
June 5, 2023	Work session to review General Fund (GF)
September 5, 2023 (Tuesday)	Work session additional review if needed of GF Budget
August 28 or Sept. 11, 2023	Approve preliminary levy and GF Budget
October 2, 2023	Work session to review other funds budgets
November 6, 2023	Work session additional review of all budgets
December 4, 2023	Truth-in-Taxation Meeting (TNT)
December 4, 2023	Work session additional review of all budgets
December 11, 2023	Continuation TNT meeting if needed
December 11, 2023	Public Hearing, Approval of Levy and Budgets



City of Mounds View Truth in Taxation Meeting

December 5, 2022

6:00 pm



Vision and Mission Statement

Vision

A Thriving Desirable Community

Mission

Provide High Quality Public Services in a Fiscally Responsible Manor

Truth in Taxation

The Truth in Taxation meeting covers those City and Economic Development Authority (EDA) funds that get a portion of the City-wide tax levy. Those funds are as follows:

General (\$5,310,177)

Police officer referendums (\$385,000)(Part of General Fund)

Fire Bonds (\$127,164)(Part of General Fund)

GO Capital Improvement Plan Bonds (\$413,983)(Public Works Facility)

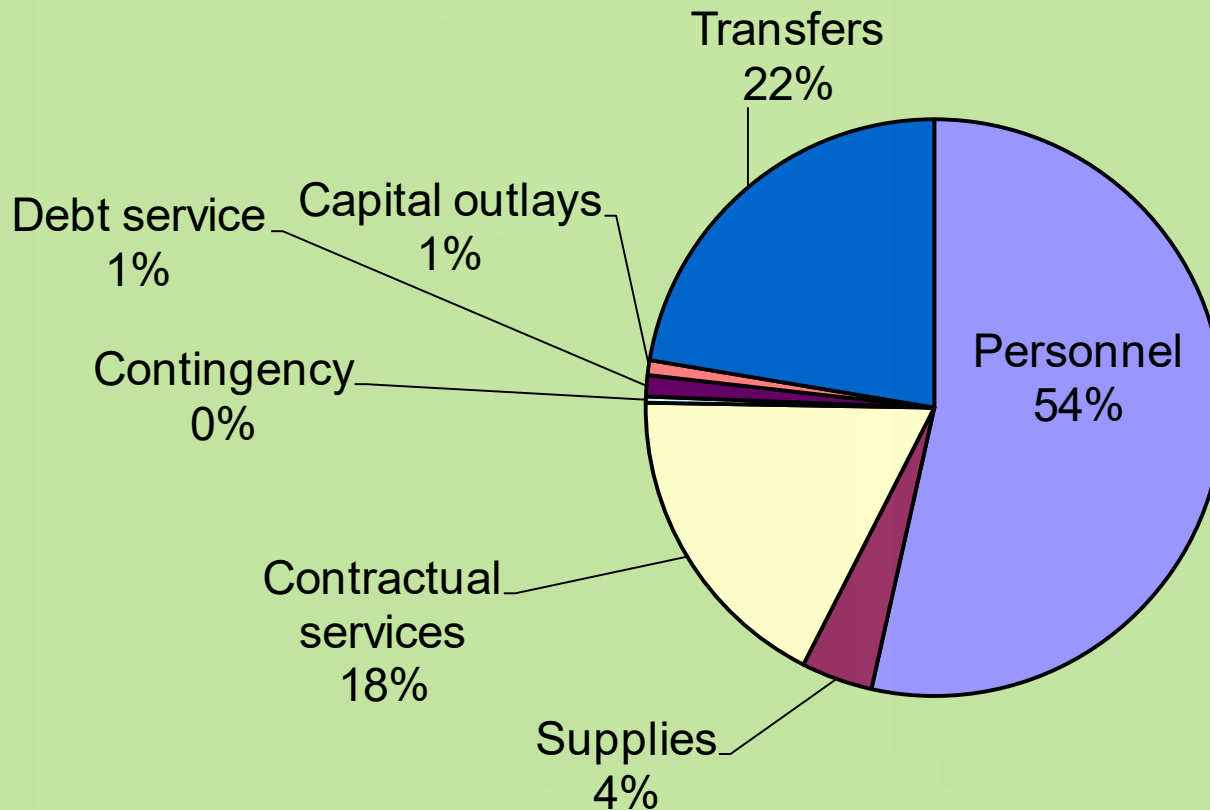
Street Improvement Capital Projects (\$150,000)

EDA (\$100,000)

The General Fund is the City's operating fund and accounts for most city-wide activities, the GO CIP Plan Bond Debt Service Fund accounts for debt service for the PW facility. The Street Improvement Capital Projects Fund accounts for construction and major maintenance of City streets, parking lots, and trails. The EDA fund is the economic development fund of the City.

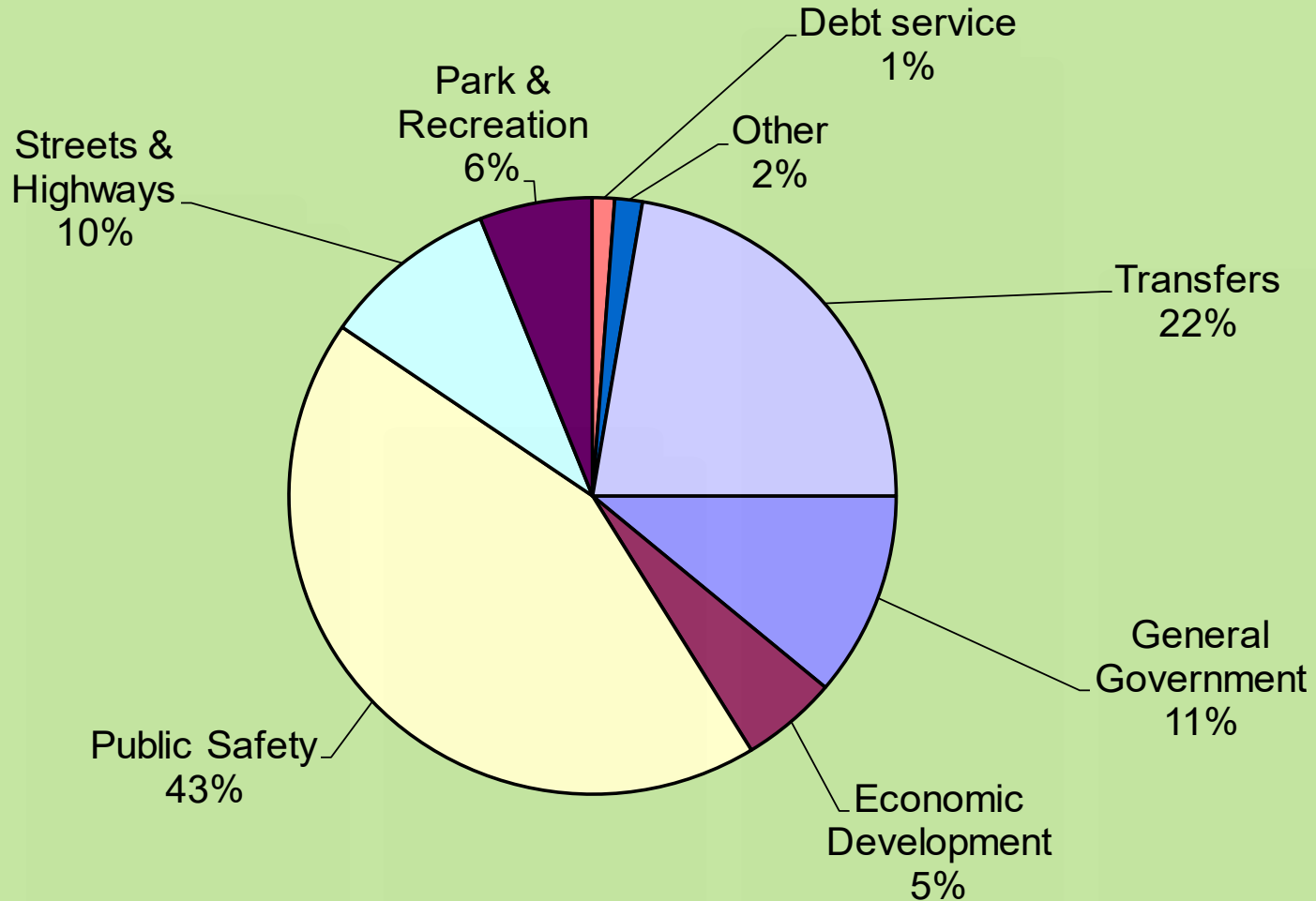
Expenditures by Type

2023 General Fund Expenditures by Type



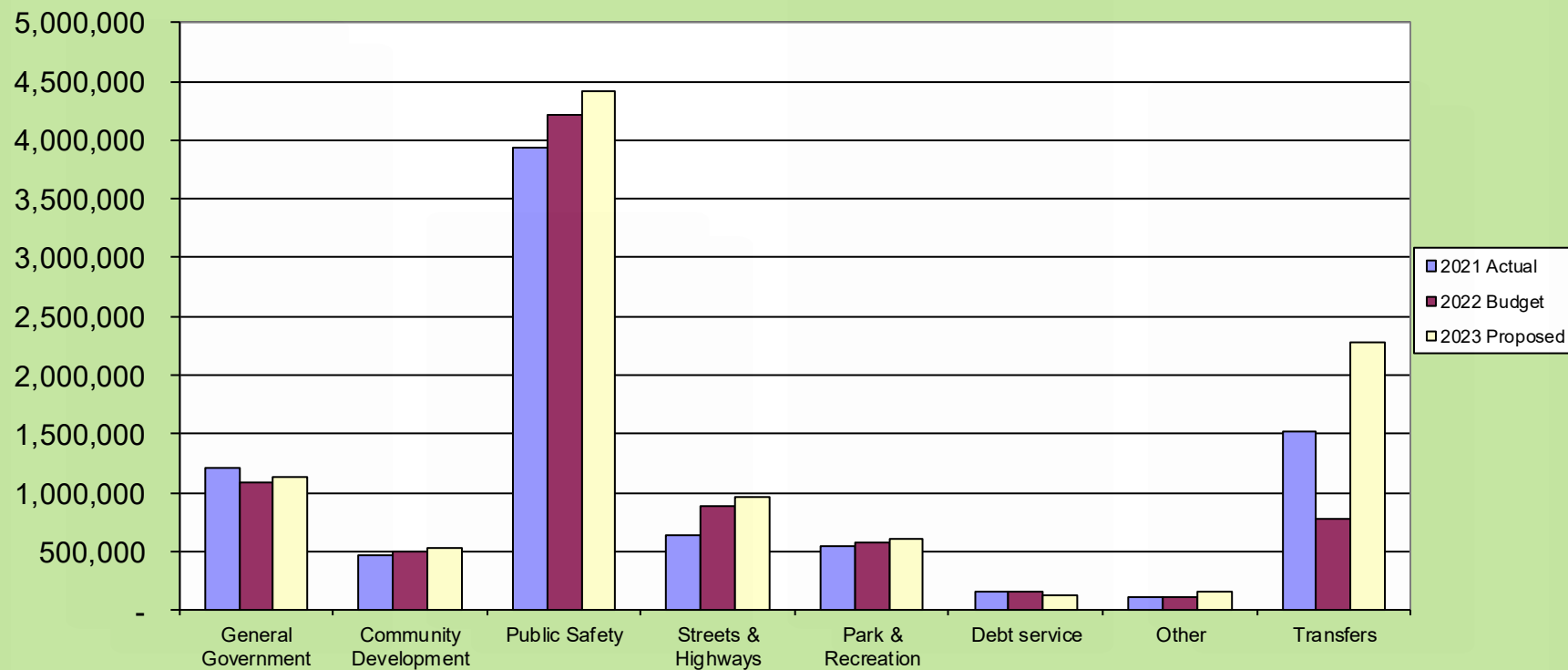
Expenditures by Function

2023 General Fund Expenditures by Function



Expenditure Bar Graph

General Fund Expenditures





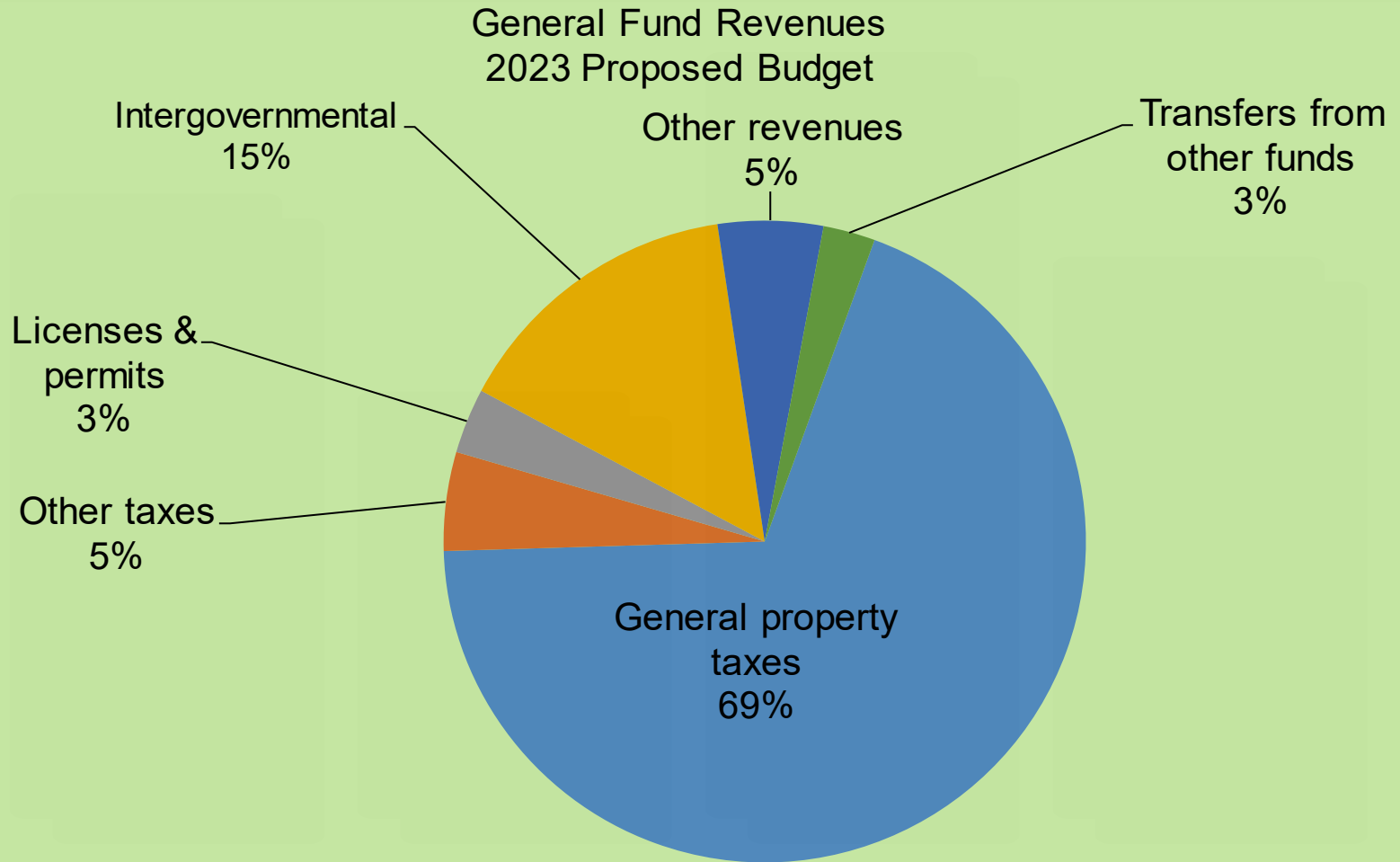
General Fund Expenditure Changes

2023 General Fund operating expenditures are proposed to increase by \$407,820 or 5.60%, this includes personnel services, materials and supplies, contractual services, and contingency. Personnel services are the primary driver of the increase (\$286,495 or 70.25% of the increase). This will be financed with use of fund balance, a levy increase and fee increases.

2023 General Fund capital expenditures, debt service and transfers are proposed to increase by \$1,463,093 or 143.77%. A transfer of \$1,500,000 to the Street Improvement Fund to offset additional street projects and accelerated maintenance is the primary cause of the increase. This will be financed by drawing down fund balance and will not impact property taxes.

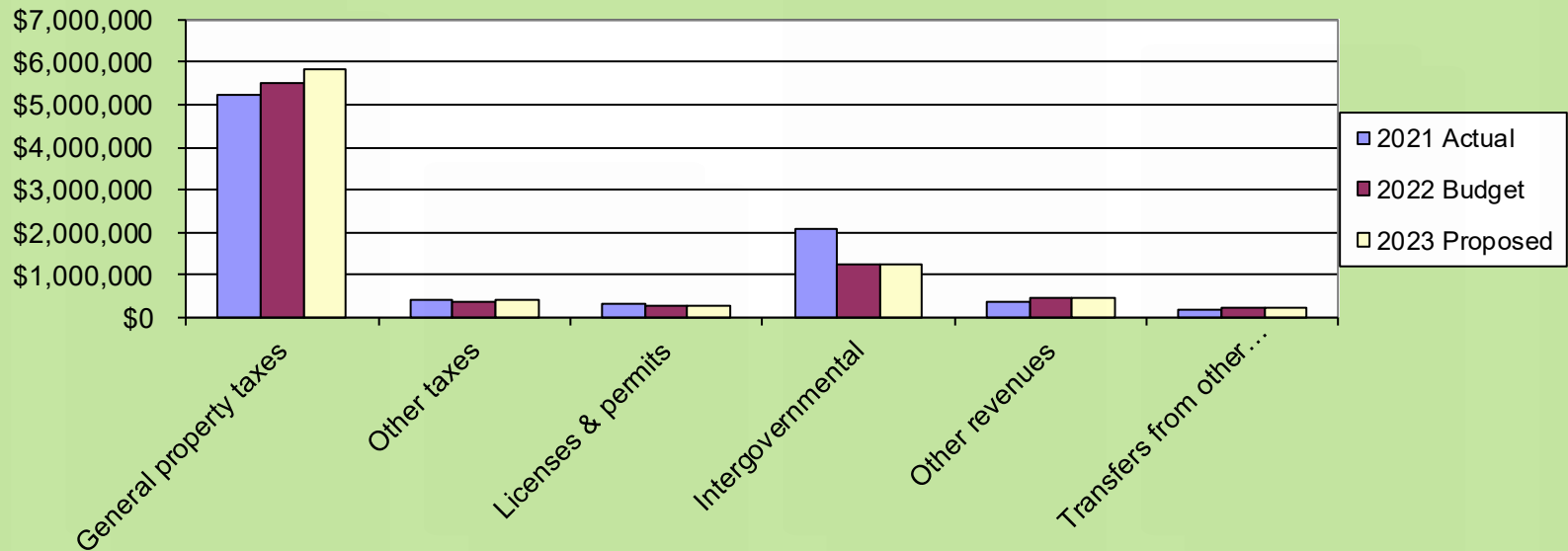
Total 2023 General Fund expenditures are proposed to increase by \$1,870,913 or 22.53% over 2021 with \$1,732,000 paid for by drawing down fund balance.

Revenue Pie Chart



Revenue Bar Graph

General Fund Revenues



Budget Summary

2023 General Fund significant budget items

- **The City proposes a 22.53% increase in General Fund spending which includes increases in operational spending of \$407,820 and an increase in non-operational spending (debt service, capital outlay, transfers) of \$1,463,093 for an overall increase of \$1,870,913. A transfer to the Street Improvement fund accounts for \$1,500,000 or 18.07% of the total and does not increase taxes. Inflation is 7.7%.**
- **Estimated LGA in 2023 is \$856,860, the City included only 90% of this in the budget as a precaution from future uncertainty at the state level. This represents 9.88% of the General Fund budget less the one time transfer.**
- **Other non-property tax revenues are projected to increase \$60,036, this excludes transfers.**
- **Fund Balance will be reduced by \$1,732,000 coming from Levy Reduction Assigned Fund Balance.**

Proposed Property Tax Levy

	<u>2022</u>	<u>2023</u>
Property tax base levy	\$ 4,922,043	\$ 5,271,032
Special levy - Police Referendum	255,000	255,000
Special levy - Police Referendum	130,000	130,000
Special levy - PERA rate increase	39,145	39,145
Debt service levy - Fire bonds	165,916	127,164
Debt service levy - PW Building	416,766	413,983
Capital Project Street Imp.	150,000	150,000
EDA/HRA levy	100,000	100,000
Total Levy	<u>\$ 6,178,870</u>	<u>\$ 6,486,324</u>
	4.98%	<u>\$ 307,454</u>

What Your Tax Dollars Buy

Median Market Valued Home in Mounds View		<u>\$ 307,900</u>
City Tax on Median Valued Home	<u>\$ 1,093.97</u>	
Police	523.02	47.81%
Public Works	114.73	10.49%
Fire	100.84	9.22%
Parks and Recreation	83.89	7.67%
Administration (Council, Commissions, Admin, Elections, Finance, Central Services)	98.25	8.98%
PW Building Debt Service levy	60.04	5.49%
Community Development	40.69	3.72%
Community Center	50.76	4.64%
Street Construction	21.76	1.99%
	<u>\$ 1,093.97</u>	<u>100.00%</u>

Sample Home Tax Impact

2022 Home Taxable Value	2022 City Tax	2023 Home Taxable Value	2023 City Tax	Difference
56,955	224	70,008	264	40
151,210	579	177,316	654	75
245,463	934	284,522	1,044	110
339,717	1,288	391,830	1,434	146
432,272	1,637	492,038	1,800	163
518,727	1,965	590,446	2,160	195
605,180	2,292	688,852	2,519	227
691,635	2,620	787,260	2,879	259

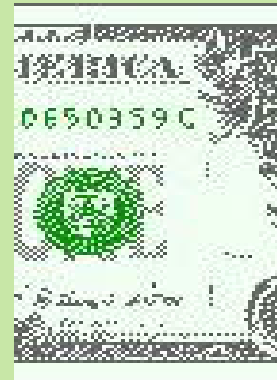
Tax Bill Breakdown



City of Mounds View
28.02 cents



Ramsey
County
36.82 cents

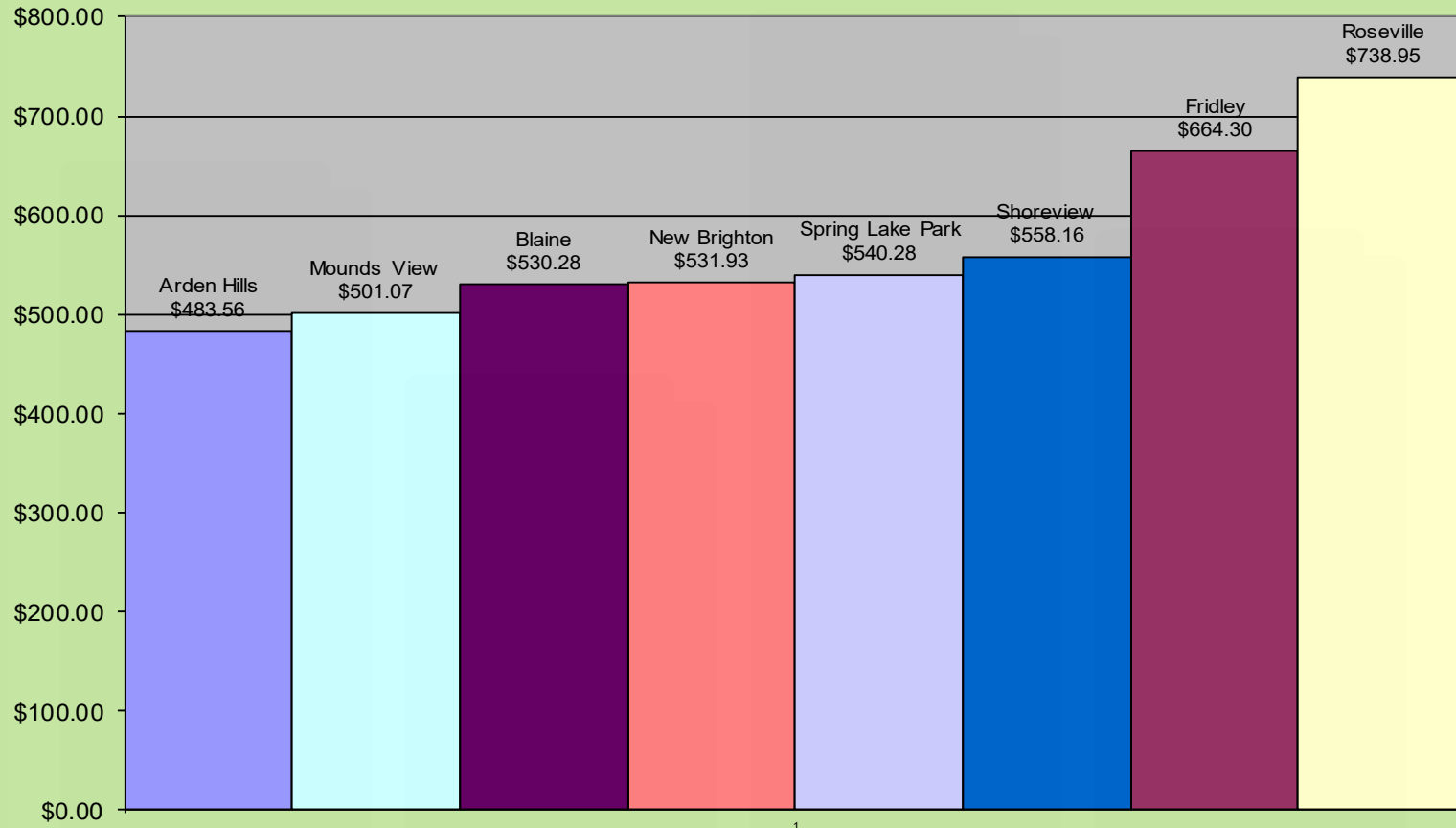


School
District
31.32 cents



Other taxing
districts
3.83 cents

Tax Levy Per Capita



Spending per Capita

In the most recent data available from the Office of State Auditor, For cities over 2500 in population the City spending per capita ranked.

192 out of 229

The City net tax levy per capita ranked

197 out of 229

The state-wide average per capita levy is \$517 for cities between 10,000 and 20,000. The City compares favorably at \$445 per capita.

Prior Year's Tax Levy

Tax Levy

General Fund in 2021 3.43%, Debt Service -.130%

General Fund in 2020 4.20%, Debt Service 0.06%, Police Officer 0.37%

General Fund in 2019 4.40%, Debt Service 1.40%, Police Officer 0.30%, Street levy 3.02%

General Fund in 2018 4.30%, Debt Service 9.08%, Police Officer 1.86%, Street levy -6.57%

General Fund in 2017 1.71%, EDA 2.28%

General Fund in 2016 1%

General Fund in 2015 2%

General Fund in 2014 2%

General Fund in 2011 2%

Street levy in 2010 7.9%

No levy increase 2013, 2012, 2009, 2008, 2007, 2006

Summary

The City strives to be a good steward of public resources by considering the following:

- **Thoughtful Expenditures, linked to mission and priorities, aimed at sufficiency, and attentive to total cost and value.**
- **Maintenance and conservation**
- **Commitment to ongoing improvement**

City of Mounds View

Questions?

CITY OF MOUNDS VIEW, MINNESOTA
Combined 2023 Budget All Funds

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>Debt</u> <u>Service</u> <u>Funds</u>	<u>Capital</u> <u>Projects</u> <u>Funds</u>	<u>Total</u> <u>Government</u> <u>Funds</u>	<u>Enterprise</u> <u>Funds</u>	<u>2023</u> <u>Total All</u> <u>Funds</u>	<u>2022</u> <u>Total All</u> <u>Funds</u>
Revenues:								
Property taxes	\$ 5,815,799	\$ 100,000	\$ 413,983	\$ 150,000	\$ 6,479,782	\$ -	\$ 6,479,782	\$ 6,178,870
Tax increments	-	1,968,519	-	-	1,968,519	-	1,968,519	1,911,185
All other taxes	420,000	112,000	-	340,000	872,000	-	872,000	802,000
Special assessments	3,000	-	-	15,000	18,000	80,500	98,500	98,500
Licenses & permits	277,172	-	-	-	277,172	-	277,172	252,872
Intergovernmental:								
State categorical aid	1,142,370	-	-	435,000	1,577,370	-	1,577,370	1,590,202
County grants	-	32,631	-	-	32,631	-	32,631	32,631
Other local govt.	112,000	25,000	-	-	137,000	-	137,000	105,000
Charges for services:								
Culture and recreation	-	433,000	-	-	433,000	-	433,000	421,000
Utility service charges	-	-	-	-	-	3,901,936	3,901,936	3,763,913
Miscellaneous	47,625	-	-	-	47,625	2,000	49,625	51,625
Fines	33,750	2,000	-	-	35,750	-	35,750	35,750
Investment income	90,000	2,325	500	6,500	99,325	39,400	138,725	128,425
Miscellaneous:								
Other	272,789	500	-	3,000	276,289	-	276,289	274,721
Total revenues	\$ 8,214,505	\$ 2,675,975	\$ 414,483	\$ 949,500	\$ 12,254,463	\$ 4,023,836	\$ 16,278,299	\$ 15,646,694

CITY OF MOUNDS VIEW, MINNESOTA
Combined 2023 Budget All Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Government Funds	Enterprise Funds	2023 Total All Funds	2022 Total All Funds
Expenditures:								
General government:								
Personal services	670,115	-	-	-	670,115	-	670,115	651,230
Supplies	46,500	-	-	-	46,500	-	46,500	46,500
Contractual services	412,972	-	-	-	412,972	-	412,972	469,334
Capital outlay	-	-	-	85,000	85,000	-	85,000	-
Public safety								
Personal services	3,312,659	-	-	-	3,312,659	-	3,312,659	3,127,452
Supplies	96,205	10,200	-	-	106,405	-	106,405	90,855
Contractual services	910,172	500	-	-	910,672	-	910,672	912,833
Capital outlay	84,630	-	-	218,000	302,630	-	302,630	165,630
Public works								
Personal services	590,697	-	-	-	590,697	1,161,742	1,752,439	1,671,499
Supplies	164,593	-	-	-	164,593	141,888	306,481	291,766
Contractual services	200,414	-	-	-	200,414	1,958,007	2,158,421	2,167,360
Depreciation	-	-	-	-	-	380,000	380,000	355,000
Capital outlay	-	-	-	2,708,157	2,708,157	3,025,000	5,733,157	5,838,000
Sanitation								
Personal services	-	18,100	-	-	18,100	-	18,100	16,284
Supplies	-	750	-	-	750	-	750	500
Contractual services	-	13,784	-	-	13,784	-	13,784	15,847
Culture and recreation:								
Personal services	391,367	636,207	-	-	1,027,574	-	1,027,574	969,598
Supplies	83,328	34,800	-	-	118,128	-	118,128	97,328
Contractual services	134,210	325,426	-	-	459,636	-	459,636	604,932
Capital outlay	-	-	-	660,865	660,865	-	660,865	332,553
Community & Economic development								
Personal services	476,620	161,766	-	-	638,386	-	638,386	617,392
Supplies	4,115	350	-	-	4,465	-	4,465	4,075
Contractual services	42,868	1,906,556	-	-	1,949,424	-	1,949,424	1,902,281
Capital outlay (business grant program)	-	30,000	-	-	30,000	-	30,000	30,000
Miscellaneous								
Personal services	6,500	-	-	-	6,500	-	6,500	6,500
Contractual services	108,079	-	-	-	108,079	-	108,079	100,706
Contingency	35,000	-	-	-	35,000	-	35,000	-
Debt principal	115,475	-	255,000	-	370,475	350,000	720,475	728,025
Interest and fiscal charges	5,634	-	140,320	-	145,954	86,173	232,127	232,482
Total expenditures	7,892,153	3,138,439	395,320	3,672,022	15,097,934	7,102,810	22,200,744	21,445,962
Surplus of revenues over								
(under) expenditures and								
	322,352	(462,464)	19,163	(2,722,522)	(2,843,471)	(3,078,974)	(5,922,445)	(5,799,268)
Other financing sources (uses)								
Transfers in	220,648	502,622	-	2,040,000	2,763,270	120,000	2,883,270	1,283,641
Transfers out	(2,275,000)	(102,622)	-	(147,000)	(2,524,622)	(358,648)	(2,883,270)	(1,283,641)
Total other fin. sources (uses)	(2,054,352)	400,000	-	1,893,000	238,648	(238,648)	-	-
Net change in fund balance								
or net assets								
	(1,732,000)	(62,464)	19,163	(829,522)	(2,604,823)	(3,317,622)	(5,922,445)	(5,799,268)
Add: Capital outlay & Debt principal								
	-	-	-	-	-	3,375,000	3,375,000	3,245,000
Fund balance, January 1:								
	9,532,716	2,812,129	415,606	3,815,199	16,575,650	12,493,969	29,069,619	29,767,431
Fund balance, December 31								
	7,800,716	2,749,665	434,769	2,985,677	13,970,827	12,551,347	26,522,174	27,213,163

City of Mounds View
2023 Budget Summary

General Fund:	2019	2020	2021	2022	2023	Change from 2022	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Revenues:							
Property taxes - Base levy	4,245,901	4,516,708	4,666,766	4,922,043	5,264,490	342,447	6.96%
Special tax levies, Bonds	165,800	171,190	166,291	165,916	127,164	(38,752)	-23.36%
Special tax levies, Operations	349,145	369,145	369,145	424,145	424,145	-	0.00%
Franchise tax	308,835	301,755	335,107	305,000	340,000	35,000	11.48%
Other taxes	26,477	29,309	34,206	26,000	27,000	1,000	3.85%
Hotel/motel tax	71,957	29,264	52,820	50,000	53,000	3,000	6.00%
Licenses and permits	348,201	269,447	294,605	252,872	277,172	24,300	9.61%
Intergovernmental	1,303,053	2,419,722	2,078,190	1,267,202	1,254,370	(12,832)	-1.01%
Charges for services	38,007	60,384	42,893	49,625	47,625	(2,000)	-4.03%
Fines & forfeitures	46,098	25,596	43,311	33,750	33,750	-	0.00%
Interest	316,381	196,579	(62,699)	80,000	90,000	10,000	12.50%
Miscellaneous	323,497	310,601	355,163	274,221	275,789	1,568	0.57%
Transfers:							
Water Fund	80,446	82,859	85,345	87,905	90,542	2,637	3.00%
Sewer Fund	80,446	82,859	85,345	87,905	90,542	2,637	3.00%
Storm Water Fund	8,309	8,558	8,815	9,079	9,351	272	3.00%
Street Light Fund	2,854	2,940	3,028	3,119	3,213	94	3.01%
Vehicle & Equipment Fund	-	-	-	26,000	27,000	1,000	3.85%
Total revenues	7,715,407	8,876,916	8,558,331	8,064,782	8,435,153	370,371	4.59%
Expenditures:							
Legislative Services:							
City Council	58,013	50,168	52,792	61,953	61,935	(18)	-0.03%
Advisory Commissions	39,379	3,900	37,548	24,850	26,350	1,500	6.04%
Subtotal	97,392	54,068	90,340	86,803	88,285	1,482	1.71%
Administrative Services:							
City Administrator	305,115	307,051	311,557	339,624	353,008	13,384	3.94%
Elections	26,954	27,023	35,743	37,750	37,750	-	0.00%
Finance	274,866	282,535	291,811	306,457	312,450	5,993	1.96%
Central Services	298,124	252,163	301,375	321,430	338,094	16,664	5.18%
Subtotal	905,059	868,772	940,486	1,005,261	1,041,302	36,041	3.59%
Community Development							
Police	441,676	417,362	466,285	504,002	523,603	19,601	3.89%
Police	3,325,570	3,258,674	3,474,836	3,637,988	3,829,481	191,493	5.26%
Fire	693,855	685,219	620,491	731,098	695,294	(35,804)	-4.90%
Public Works Administration	153,706	118,975	121,077	129,566	140,323	10,757	8.30%
Parks, Recreation & Forestry:							
Recreation	125,940	96,795	-	-	-	-	0.00%
Parks	342,429	399,410	485,102	493,517	530,653	37,136	7.52%
Forestry	44,185	64,092	65,004	78,144	78,252	108	0.14%
Subtotal	512,554	560,297	550,106	571,661	608,905	37,244	6.52%
Fleet Services:							
Building & Grounds Mtnee	143,343	171,071	179,260	137,507	167,230	29,723	21.62%
Vehicle & Equipment Mtnee	113,381	136,106	129,935	144,608	154,577	9,969	6.89%
Subtotal	256,724	307,177	309,195	282,115	321,807	39,692	14.07%
Streets:							
Pavement Management	234,368	218,179	203,663	238,426	249,772	11,346	4.76%
Snow & Ice Control	177,992	161,346	149,384	163,180	171,367	8,187	5.02%
Sign Maintenance	47,318	42,676	38,601	70,476	72,435	1,959	2.78%
Subtotal	459,678	422,201	391,648	472,082	493,574	21,492	4.55%
Other							
Convention & Visitor's Bureau	65,455	29,314	47,865	47,500	50,350	2,850	6.00%
Social Service Coordination	35,329	57,054	51,936	53,206	57,729	4,523	8.50%
Miscellaneous/contingency	3,662	3,574	2,897	6,500	41,500	35,000	538.46%
Transfers to other funds	690,000	1,374,000	1,525,000	775,000	2,275,000	1,500,000	193.55%
Debt service	24,495	166,468	-	-	-	-	0.00%
Subtotal	818,941	1,630,410	1,627,698	882,206	2,424,579	1,542,373	174.83%
Total expenditures	7,665,155	8,323,155	8,592,162	8,302,782	10,167,153	1,864,371	22.45%
Net change in fund balance	50,252	553,761	(33,831)	(238,000)	(1,732,000)	(1,494,000)	
Beginning Fund Balance	9,200,534	9,250,786	9,804,547	9,770,716	9,532,716		
Ending Fund Balance	9,250,786	9,804,547	9,770,716	9,532,716	7,800,717	(1,494,000)	

**City of Mounds View
GENERAL FUND
2023 Budget Summary**

	Legislative	Admin	Finance	Central	Community Development	Police	Fire	Park & Rec	Public Works	Misc.	2023 Total	2022 Total	Variance	Percent Change
Current														
Personnel services	\$ 39,149	\$ 342,363	\$ 288,603	\$ -	\$ 476,620	\$ 3,312,659	\$ -	\$ 391,367	\$ 590,697	\$ 6,500	\$ 5,447,958	\$ 5,156,363	\$ 291,595	5.66%
Materials & supplies	3,450	1,310	1,150	40,590	4,115	96,205	-	83,328	164,593	-	394,741	358,290	36,451	10.17%
Contractual services	45,686	47,085	22,697	297,504	42,868	420,617	489,555	134,210	200,414	108,079	1,808,715	1,770,483	38,232	2.16%
Contingency	-	-	-	-	-	-	-	-	-	35,000	35,000	-	35,000	#DIV/0!
Current total	88,285	390,758	312,450	338,094	523,603	3,829,481	489,555	608,905	955,704	149,579	7,686,414	7,285,136	401,278	5.51%
Other														
Principal	-	-	-	-	-	-	115,475	-	-	-	115,475	148,025	(32,550)	-21.99%
Interest	-	-	-	-	-	-	5,634	-	-	-	5,634	9,991	(4,357)	-43.61%
Capital outlays	-	-	-	-	-	-	84,630	-	-	-	84,630	84,630	-	0.00%
Transfers to other funds	-	-	-	-	-	-	-	-	-	2,275,000	2,275,000	775,000	1,500,000	193.55%
Other total	-	-	-	-	-	-	205,739	-	-	2,275,000	2,480,739	1,017,646	1,463,093	143.77%
Department Total	\$ 88,285	\$ 390,758	\$ 312,450	\$ 338,094	\$ 523,603	\$ 3,829,481	\$ 695,294	\$ 608,905	\$ 955,704	\$ 2,424,579	\$ 10,167,153	\$ 8,302,782	\$ 1,864,371	22.45%
2022 Budget	86,803	377,374	306,457	321,430	504,002	3,637,988	731,098	571,661	883,763	882,206	8,302,782			
Increase (Decrease)	1,482	13,384	5,993	16,664	19,601	191,493	(35,804)	37,244	71,941	1,542,373	1,864,371			
Percent change	1.71%	3.55%	1.96%	5.18%	3.89%	5.26%	-4.90%	6.52%	8.14%	174.83%	22.45%			

General Fund Revenue Detail - 2023 Budget

Acct #	Description	2019	2020	2021	2022	2023	Change from 2022	
		Actual	Actual	Actual	Budget	Request	Dollar	Percent
Taxes								
3101	Current ad valorem property tax	4,245,901	4,516,708	4,666,766	4,922,043	5,264,490	342,447	6.96%
3101	Fire bonds	165,800	171,190	166,291	165,916	127,164	(38,752)	-23.36%
3101	PERA rate increase property tax	39,145	39,145	39,145	39,145	39,145	-	0.00%
3101	Police referendum mkt rate tax	310,000	330,000	330,000	385,000	385,000	-	0.00%
3111	Manufact home tax - current	18,767	19,351	27,890	18,000	19,000	1,000	5.56%
3112	Manufact home tax - delinquent	7,710	9,958	6,316	8,000	8,000	-	0.00%
3180	Franchise tax on utilities	308,835	301,755	335,107	305,000	340,000	35,000	11.48%
3195	Hotel/Motel tax	71,957	29,264	52,820	50,000	53,000	3,000	6.00%
	Total taxes	5,168,115	5,417,371	5,624,335	5,893,104	6,235,799	342,695	5.82%
Licenses and Permits								
3211	Liquor on-sale	17,600	125	19,053	17,000	18,000	1,000	5.88%
3212	Liquor off-sale	520	260	420	1,000	500	(500)	-50.00%
3214	Sunday liquor sales	600	-	800	-	500	500	0.00%
3216	Malt off-sale	200	510	315	100	100	-	0.00%
3221	Tobacco license	2,970	1,650	2,310	3,300	3,000	(300)	-9.09%
3223	Amusement devices	640	-	784	400	400	-	0.00%
3231	Bowling alley	672	-	672	672	672	-	0.00%
3232	Garbage hauling	3,770	3,670	3,670	3,800	3,800	-	0.00%
3233	Gasoline station	900	1,560	1,230	850	850	-	0.00%
3234	Used car sales	204	225	225	200	200	-	0.00%
3235	Kennel	360	333	315	200	200	-	0.00%
3236	Restraurant licenses	2,815	345	3,755	3,200	3,200	-	0.00%
3238	Transient & solicitor	4,284	2,244	2,754	2,200	2,200	-	0.00%
3239	Apartment	54,477	81,953	77,165	55,000	75,000	20,000	36.36%
3240	Rental conversion	6,225	1,325	2,250	1,000	1,000	-	0.00%
3241	Dog license	965	2,987	604	1,400	1,400	-	0.00%
3242	Massage therapy	357	5	357	-	-	-	0.00%
3243	Chickens and bees	306	390	670	100	100	-	0.00%
3250	General contractor	1,140	1,620	1,550	1,100	1,100	-	0.00%
3251	HVAC contractor	2,280	3,180	3,300	4,400	3,000	(1,400)	-31.82%
3252	Cement contractor	-	60	-	100	100	-	0.00%
3253	Asphalt contractor	-	-	-	100	100	-	0.00%
3254	Excavating contractor	-	-	-	50	50	-	0.00%
3255	Sign & billboard contractor	-	-	-	100	100	-	0.00%
3256	Sewer & water contractor	-	480	60	-	-	-	0.00%
3257	Other contractor	2,280	2,430	3,425	2,000	2,200	200	10.00%
3258	License check	1,592	1,380	1,429	1,800	1,500	(300)	-16.67%
3260	Fire permits	1,235	1,025	1,325	900	1,000	100	11.11%
	Subtotal licenses	106,392	107,757	128,438	100,972	120,272	19,300	19.11%

General Fund Revenue Detail - 2023 Budget

Acct #	Description	2019	2020	2021	2022	2023	Change from 2022	
		Actual	Actual	Actual	Budget	Request	Dollar	Percent
3268	Plan check fee	55,736	23,830	26,005	30,000	27,000	(3,000)	-10.00%
3270	Building permits	143,735	94,351	91,906	90,000	90,000	-	0.00%
3271	Fixed fee - building permits	300	550	1,357	-	-	-	0.00%
3272	Wetland buffer permit	148	-	-	-	-	-	0.00%
3273	HVAC permits	26,635	22,805	28,228	18,000	24,000	6,000	33.33%
3274	Plumbing permits	10,486	14,510	11,610	9,000	11,000	2,000	22.22%
3275	Non-building permits	4,380	4,175	5,826	4,500	4,500	-	0.00%
3279	Conditional use permits	400	1,000	800	400	400	-	0.00%
3280	Building surcharge	(50)	95	327	-	-	-	0.00%
3281	Fixed fee building surcharge	(47)	(27)	(165)	-	-	-	0.00%
3282	Mechanical/commercial surchar	756	802	810	-	-	-	0.00%
3283	HVAC surcharge	(804)	(762)	(750)	-	-	-	0.00%
3284	Plumbing surcharge	(248)	(525)	(223)	-	-	-	0.00%
3285	Fire inspection surcharge	88	175	40	-	-	-	0.00%
3286	Water & sewer surcharge	39	143	166	-	-	-	0.00%
3287	Commercial plmb surcharge	255	568	230	-	-	-	0.00%
	Subtotal permits	241,809	161,690	166,167	151,900	156,900	5,000	3.29%
	Total licenses & permits	348,201	269,447	294,605	252,872	277,172	24,300	9.61%
Intergovernmental:								
3318	Federal police grant	-	14,191	78,405	50,000	-	(50,000)	-100.00%
3319	Other federal	-	1,004,135	650,000	-	-	-	0.00%
3341	Local Government Aid	739,446	820,801	844,568	765,336	771,516	6,180	0.81%
3345	Performance Aid	1,866	1,892	1,855	1,866	1,854	(12)	-0.64%
3346	PERA Aid	8,671	-	-	-	-	-	0.00%
3351	Street Aid - MSA maintenance	135,960	147,096	136,263	135,000	145,000	10,000	7.41%
3355	Police Aid	172,505	196,897	183,085	175,000	180,000	5,000	2.86%
3356	Police training	19,883	18,818	19,577	18,000	19,000	1,000	5.56%
3357	State police grant	3,793	-	5,509	-	-	-	0.00%
3359	Other state grants	33,686	22,285	43,252	25,000	25,000	-	0.00%
3370	Other local government revenue	20,563	36,137	25,649	15,000	20,000	5,000	33.33%
3371	IDS # 621 - SRO's	166,680	157,470	90,027	82,000	92,000	10,000	12.20%
	Total intergovernmental	1,303,053	2,419,722	2,078,190	1,267,202	1,254,370	(12,832)	-1.01%
Charges for services								
3410	Advertising revenue	-	-	-	500	100	(400)	-80.00%
3414	Fire inspections	-	431	-	-	-	-	0.00%
3415	Housing inspections	63	822	900	100	100	-	0.00%
3418	HRA inspections	63	-	200	200	200	-	0.00%
3419	Investigations	-	-	1,606	200	200	-	0.00%
3420	DHS fire inspections	150	100	150	-	-	-	0.00%
3421	Police reports	1,578	1,088	1,814	1,200	1,200	-	0.00%
3422	Documents / copies	-	-	-	150	50	(100)	-66.67%
3423	Customer service	55	10	10	500	100	(400)	-80.00%
3425	Book sales - various	48	30	-	-	-	-	0.00%
3426	Reimbursed staff time	-	2,145	1,328	100	500	400	400.00%
3430	Right-of-way	10,776	7,380	4,970	9,000	7,500	(1,500)	-16.67%
3431	Street opening fee	600	800	600	-	-	-	0.00%
3432	Tree removal charges	18,350	44,778	25,465	35,000	35,000	-	0.00%
3433	Overload permits	-	-	375	-	-	-	0.00%
3458	Zoning letter	300	200	400	75	75	-	0.00%
3461	Subdivision	700	-	2,200	1,000	1,000	-	0.00%
3462	Variance	900	1,200	400	1,000	1,000	-	0.00%
3463	Rezoning	1,250	-	1,275	200	200	-	0.00%
3464	Development - non refund	2,774	1,000	1,200	200	200	-	0.00%
3465	Code appeal	400	-	-	-	-	-	0.00%
3467	PUD amendment	-	400	-	200	200	-	0.00%
	Total charges for services	38,007	60,384	42,893	49,625	47,625	(2,000)	-4.03%

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General Fund Revenue Detail - 2023 Budget

Acct #	Description	2019	2020	2021	2022	2023	Change from 2022	
		Actual	Actual	Actual	Budget	Request	Dollar	Percent
Fines and Forfeitures								
3510	Ramsey County municipal court	42,640	23,916	36,943	32,000	32,000	-	0.00%
3511	Controlled Substance Fines	-	-	5,012	-	-	-	0.00%
3520	Administrative offenses	2,633	1,230	1,356	1,000	1,000	-	0.00%
3525	False alarm charges	825	450	-	750	750	-	0.00%
	Total fines & forfeitures	46,098	25,596	43,311	33,750	33,750	-	0.00%
Other Revenue								
3550	Special assessments	5,788	5,141	1,290	3,000	3,000	-	0.00%
3610	Investment income (charge)	316,381	196,579	(62,699)	80,000	90,000	10,000	12.50%
3630	Billboard Lease	124,754	127,297	130,152	132,613	133,105	492	0.37%
3631	Water tower rental	94,440	98,218	102,147	76,908	79,984	3,076	4.00%
3634	Equipment and space rental	-	1,344	-	-	-	-	0.00%
3639	Security	380	784	1,660	-	-	-	0.00%
3649	Charitable gambling 10%	-	-	5,092	-	-	-	0.00%
3650	Donations	50	1,400	-	-	-	-	0.00%
3651	Donations - K9	1,425	1,625	1,550	600	600	-	0.00%
3652	Donations - parks	-	-	-	-	-	-	0.00%
3654	COPS events	4,540	4,550	1,100	5,000	5,000	-	0.00%
3665	Park site permit	22,864	5,624	28,288	15,000	18,000	3,000	20.00%
3679	Vending machine commissions	-	-	-	100	100	-	0.00%
3680	Other revenue	31,695	6,131	5,377	15,000	10,000	(5,000)	-33.33%
3685	Insurance reimbursements	35,078	35,792	49,495	20,000	20,000	-	0.00%
3911	Sale of assets	1,182	22,462	28,212	5,000	5,000	-	0.00%
3912	Resale of materials	1,301	233	800	1,000	1,000	-	0.00%
	Total other revenue	639,878	507,180	292,464	354,221	365,789	11,568	3.27%
Transfers & Debt proceeds								
3972	Transfers:							
	Vehicle & Equip replacemen	-	-	-	26,000	27,000	1,000	3.85%
	Water	80,446	82,859	85,345	87,905	90,542	2,637	3.00%
	Sewer	80,446	82,859	85,345	87,905	90,542	2,637	3.00%
	Storm Water	8,309	8,558	8,815	9,079	9,351	272	3.00%
	Street light	2,854	2,940	3,028	3,119	3,213	94	3.01%
	Total Transfers & Debt	172,055	177,216	182,533	214,008	220,648	6,640	3.10%
	Total	7,715,407	8,876,916	8,558,331	8,064,782	8,435,153	370,371	4.59%

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
City Council (100 - 4100):								
Personnel services								
0100	Salaries, regular	34,596	34,596	34,596	34,596	34,596	-	0.00%
0300	Social Security	1,338	1,338	1,358	2,647	2,647	-	0.00%
0321	PERA	1,050	1,050	1,071	1,730	1,730	-	0.00%
0500	Workers compensation	178	160	145	194	176	(18)	-9.28%
Total personnel services		<u>37,162</u>	<u>37,144</u>	<u>37,170</u>	<u>39,167</u>	<u>39,149</u>	<u>(18)</u>	<u>-0.05%</u>
Materials & supplies								
1600	Supplies, operating	1,857	1,654	3,486	3,300	3,300	-	0.00%
Total materials & supplies		<u>1,857</u>	<u>1,654</u>	<u>3,486</u>	<u>3,300</u>	<u>3,300</u>	<u>-</u>	<u>0.00%</u>
Contractual services								
3030	Other professional services	6,336	5,222	5,815	6,400	6,400	-	0.00%
3610	Memberships	5,716	5,602	5,491	5,436	5,436	-	0.00%
3630	Training & conferences	6,466	-	310	7,000	7,000	-	0.00%
4800	Bonding & insurance	476	546	520	650	650	-	0.00%
Total contractual services		<u>18,994</u>	<u>11,370</u>	<u>12,136</u>	<u>19,486</u>	<u>19,486</u>	<u>-</u>	<u>0.00%</u>
Total City Council		<u>58,013</u>	<u>50,168</u>	<u>52,792</u>	<u>61,953</u>	<u>61,935</u>	<u>(18)</u>	<u>-0.03%</u>
		20,851	13,024	15,622	22,786	22,786		
						22,786		
Advisory Commissions (100-4110):								
Materials & supplies								
1600	Supplies, operating	23	64	-	100	100	-	0.00%
2100	Books & periodicals	-	-	-	50	50	-	0.00%
Total materials & supplies		<u>23</u>	<u>64</u>	<u>-</u>	<u>150</u>	<u>150</u>	<u>-</u>	<u>0.00%</u>
Contractual services								
3030	Other professional services	21,906	3,836	15,657	9,000	9,000	-	0.00%
3630	Training & conferences	-	-	-	200	200	-	0.00%
3900	Festivities Commission	17,450	-	21,891	15,500	17,000	1,500	9.68%
Total contractual services		<u>39,356</u>	<u>3,836</u>	<u>37,548</u>	<u>24,700</u>	<u>26,200</u>	<u>1,500</u>	<u>6.07%</u>
Total Advisory Commissions		<u>39,379</u>	<u>3,900</u>	<u>37,548</u>	<u>24,850</u>	<u>26,350</u>	<u>1,500</u>	<u>6.04%</u>

Fund: 100 Department: 4100				City Council		
Account	Description	2020	2021	2022	2023	Description
1600	Supplies, operating	1,200	1,200	1,200	1,500	Employee awards luncheon (R9275)
		1,300	1,100	1,100	800	Strategic planning sessions
		1,000	1,000	1,000	1,000	Plaques and gift certificates for employee length-of-service awards (R9275)
		3,500	3,300	3,300	3,300	
3030	Other professional services	6,200	6,400	6,400	6,400	Contractual minutes for Council mtgs (\$225 x 24 reg. + 3 special)
		6,200	6,400	6,400	6,400	
3610	Memberships	30	30	30	30	Mn Mayor's Association
		5,686	5,686	5,406	5,406	North Metro Mayors
		5,716	5,716	5,436	5,436	
3630	Conferences	7,000	7,000	7,000	7,000	Council training, LMC conference, LMC meetings/training, RCLLG, Other
		7,000	7,000	7,000	7,000	
4800	Bonds & insurance	650	650	650	650	General property & liability
		650	650	650	650	
		23,066	23,066	22,786	22,786	
					22,786	
		6.96%	0.00%	-1.21%	0.00%	
		10 yr avg	10 yr avg	10 yr avg	10 yr avg	
		18,288.40	18,880.50	19,495.20	20,245.80	

Fund: 100 Department: 4110				Advisory Commissions		
Account	Description	2020	2021	2022	2023	Description
1600	Supplies, operating	60	60	40	40	Misc supplies for various commissions.
		140	140	60	60	Copies for Charter Commission
		200	200	100	100	
2100	Books & periodicals	100	100	50	50	Misc periodicals - Comp plan review, Ordinance revisions.
		100	100	50	50	
3030	Other professional services	500	500	500	500	Misc. consultant services.
		7,000	6,000	5,000	5,000	Charter commission legal fees
		3,500	3,500	3,500	3,500	Planning Commission and charter meeting minutes
		11,000	10,000	9,000	9,000	
3630	Training	75	75	75	75	Misc training & conferences.
		125	125	125	125	Planning Commissioner training & conferences
		200	200	200	200	
3900	Festival in the Park	7,500	7,500	7,500	9,000	City Festival in the Park (personnel, supplies, restrooms, stage, tables)
		3,000	3,000	3,000	3,000	Music in the Park (statutory limit is \$3,000)
		5,000	5,000	5,000	5,000	Fireworks
		15,500	15,500	15,500	17,000	
		27,000	26,000	24,850	26,350	
					26,350	
		38.46%	-3.70%	-4.42%	6.04%	
		10 yr avg	10 yr avg	10 yr avg	10 yr avg	
		13,620	15,130	16,615	18,035	

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Office of the City Administrator (100 - 4130):								
Personnel services								
0100	Salaries, regular	207,990	200,604	214,758	224,593	223,210	(1,383)	-0.62%
0110	Salaries, over-time	-	-	-	1,087	811	(276)	-25.39%
0150	Salaries, part-time	34,587	49,643	35,909	34,268	52,521	18,253	53.27%
0300	Social Security	16,746	17,440	17,357	19,052	20,322	1,270	6.67%
0321	PERA	6,558	5,398	5,622	16,109	17,131	1,022	6.34%
0400	Group insurance	30,398	26,922	27,368	32,058	26,163	(5,895)	-18.39%
0500	Workers compensation	1,445	1,305	1,286	1,887	2,205	318	16.85%
	Total personnel services	<u>297,724</u>	<u>301,312</u>	<u>302,300</u>	<u>329,054</u>	<u>342,363</u>	<u>13,309</u>	<u>4.04%</u>
Materials & supplies								
1230	Supplies, equipment	1,081	156	-	1,200	1,200	-	0.00%
1600	Supplies, operating	-	68	34	75	75	-	0.00%
2100	Books & periodicals	-	-	-	35	35	-	0.00%
	Total materials & supplies	<u>1,081</u>	<u>224</u>	<u>34</u>	<u>1,310</u>	<u>1,310</u>	<u>-</u>	<u>0.00%</u>
Contractual services								
3030	Other professional services	290	585	942	-	-	-	0.00%
3100	Communications	400	1,069	1,409	1,300	1,300	-	0.00%
3610	Memberships	956	359	1,330	1,610	1,685	75	4.66%
3630	Training & conferences	4,329	3,502	4,970	6,050	6,050	-	0.00%
3800	Mileage	335	-	572	300	300	-	0.00%
	Total contractual services	<u>6,310</u>	<u>5,515</u>	<u>9,223</u>	<u>9,260</u>	<u>9,335</u>	<u>75</u>	<u>0.81%</u>
	Total City Administrator	<u>305,115</u>	<u>307,051</u>	<u>311,557</u>	<u>339,624</u>	<u>353,008</u>	<u>13,384</u>	<u>3.94%</u>
		7,391	5,739	9,257	10,570	10,645		
						10,645		
Elections (100 - 4140):								
Contractual services								
3030	Other professional services	26,954	27,023	35,743	37,750	37,750	-	0.00%
	Total contractual services	<u>26,954</u>	<u>27,023</u>	<u>35,743</u>	<u>37,750</u>	<u>37,750</u>	<u>-</u>	<u>0.00%</u>
7030	Capital outlays	-	-	-	-	-	-	0.00%
	Total Elections	<u>26,954</u>	<u>27,023</u>	<u>35,743</u>	<u>37,750</u>	<u>37,750</u>	<u>-</u>	<u>0.00%</u>

Fund: 100 Department: 4130		Office of the City Administrator				
Account	Description	2020	2021	2022	2023	Description
1230	Supplies, equipment < \$5000	1,200	1,200	1,200	1,200	Equipment and phones under the \$5,000 capitalization threshold
		1,200	1,200	1,200	1,200	
1600	Supplies, Operating	75	75	75	75	Miscellaneous supplies
		75	75	75	75	
2100	Books & Periodicals	35	35	35	35	Miscellaneous reference books
		35	35	35	35	
3030	Other professional services	-	-	-	-	
		-	-	-	-	
3100	Communications	1,300	1,300	1,300	1,300	Cell phone service (2) employees
		1,300	1,300	1,300	1,300	
3610	Memberships	50	50	50	50	MAMA - (Administrator) Metro Area Manager's Association
		150	150	150	150	Mn City County Managers Association
		-	210	210	210	Society for Human Resource Managers (SHRM)
		-	110	110	185	International Institute of Municipal Clerks (IIMC)
		1,000	1,000	1,000	1,000	New Brighton/Mounds View Rotary Club dues (administrator)
		40	90	90	90	Municipal Clerks & Finance Officers Association (MCFOA)(2)
		1,240	1,610	1,610	1,685	
3630	Training & conferences	100	100	100	100	MAMA meetings
		650	650	650	650	LMC / miscellaneous training
		100	100	100	100	Chamber lunches
		-	-	1,400	1,400	Compass Peer Group/Craig Rapp - Administrator
		1,000	1,000	1,000	1,000	LMC annual conference
		900	1,800	2,700	2,700	MN Clerks and Finance Officers Annual Conference (MCFOA)(3)
		900	900	-	-	Mn City County Managers Assoc conference
		100	100	100	100	Mn Clerks and Finance Officers Association (MCFOA) institute training
		3,750	4,650	6,050	6,050	
3800	Mileage	300	300	300	300	Miscellaneous mileage @ IRS rate.
		300	300	300	300	
		7,900	9,170	10,570	10,645	
					10,645	
		0.00%	16.08%	15.27%	0.71%	
		10 yr avg	10 yr avg	10 yr avg	10 yr avg	
		6,696.70	6,752.00	7,191.00	7,797.00	

Fund: 100 Department: 4140		Elections				
Account	Description	2020	2021	2022	2023	Description
3030	Other professional services	23,004	31,265	32,750	32,750	Ramsey County elections contract (\$7,816.20 per quarter)
		9,000	-	-	-	Special election (Next state primary election 2024)
		4,500	5,000	5,000	5,000	Voting equip. maint. Costs (2021, 2020, 2019 - \$4,479)
		36,504	36,265	37,750	37,750	
		36,504	36,265	37,750	37,750	
		36.05%	-0.65%	4.09%	0.00%	
		10 yr avg	10 yr avg	10 yr avg	10 yr avg	
		31,901	35,026	38,550	38,675	

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Finance (100 - 4150):								
Personnel services								
0100	Salaries, regular	195,513	202,758	210,374	215,276	221,438	6,162	2.86%
0300	Social Security	13,411	13,742	14,226	16,221	16,507	286	1.76%
0321	PERA	14,466	15,288	15,354	15,902	16,184	282	1.77%
0400	Group insurance	28,202	28,923	29,292	33,872	32,877	(995)	-2.94%
0500	Workers compensation	1,317	1,355	1,249	1,738	1,597	(141)	-8.11%
	Subtotal	<u>252,909</u>	<u>262,066</u>	<u>270,495</u>	<u>283,009</u>	<u>288,603</u>	<u>5,594</u>	<u>1.98%</u>
Materials & supplies								
1230	Supplies, equipment	750	-	800	900	900	-	0.00%
1600	Supplies, operating	11	-	126	50	50	-	0.00%
2100	Books & periodicals	112	116	159	200	200	-	0.00%
	Subtotal	<u>873</u>	<u>116</u>	<u>1,085</u>	<u>1,150</u>	<u>1,150</u>	<u>-</u>	<u>0.00%</u>
Contractual services								
3030	Other professional	10,048	9,604	9,769	9,835	10,018	183	1.86%
3100	Communications	600	600	600	600	600	-	0.00%
3430	Printing	732	942	322	700	700	-	0.00%
3610	Memberships	1,035	1,010	1,020	1,180	1,180	-	0.00%
3630	Training	3,076	2,324	2,353	3,400	3,400	-	0.00%
5130	Repairs & maint., equipment	5,593	5,873	6,167	6,583	6,799	216	3.28%
	Subtotal	<u>21,084</u>	<u>20,353</u>	<u>20,231</u>	<u>22,298</u>	<u>22,697</u>	<u>399</u>	<u>1.79%</u>
Total Financial Services		<u>274,866</u>	<u>282,535</u>	<u>291,811</u>	<u>306,457</u>	<u>312,450</u>	<u>5,993</u>	<u>1.96%</u>
		21,957	20,469	21,316	23,448	23,847		

Fund: 100 Department: 4150		Finance				
Account	Description	2020	2021	2022	2023	Description
1230	Supplies, equipment < \$5000	1,000	900	900	900	equip. under the \$5,000 capitalization threshold (cell phone \$800)
		1,000	900	900	900	
1600	Supplies, operating	50	50	50	50	Misc supplies - planners, plaques, folders, files, etc.
		50	50	50	50	
2100	Books & periodicals	300	200	200	200	Misc computer & finance books & periodicals
		300	200	200	200	
3030	Other professional services	9,034	9,215	9,215	9,398	26% of audit (23-36,145, 24-36,870, 25-37,605, 26-38,360)
		460	460	460	460	GFOA financial reporting fee
		60	60	60	60	Safety deposit box rental
		100	100	100	100	Ramsey County overlapping debt, principal taxpayer reports
		9,654	9,835	9,835	10,018	
3100	Communications	600	600	600	600	cell phone (\$50 month)
		600	600	600	600	
3430	Printing	350	350	350	350	Accts Payable & payroll checks & envelopes
		350	350	350	350	Invoices, receipts, & bank deposit slips
		700	700	700	700	
3610	Memberships	400	400	400	400	Government Finance Officer's Association (GFOA)
		120	140	140	140	Mn GFOA (2)
		300	300	300	300	AICPA Am. Institute of Certified Public Accts
		340	340	340	340	MNCPA Mn Society of Certified Public Accountants
		1,160	1,180	1,180	1,180	
3630	Training & conferences	50	50	50	50	Mn GFOA monthly meetings
		2,000	2,000	2,000	2,000	Seminars & training
		-	-	-	-	GFOA National conference (Defer)(\$2800)
		1,000	1,000	1,000	1,000	Accounting and software training
		350	350	350	350	Mileage
3,400	3,400	3,400	3,400			
5130	Equipment repairs	6,269	6,583	6,583	6,799	40% software support chgs. (30% each in Water, Sewer)(5% increase)
		6,269	6,583	6,583	6,799	

23,133 23,448 23,448 23,847

 2.34% 1.36% 0.00% 1.70%
 10 yr avg 10 yr avg 10 yr avg 10 yr avg
 19,736.90 20,329.60 20,930.60 21,494.40

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Central Services (100 - 4160):								
Materials & supplies								
1110	Stationery	1,122	849	532	1,250	1,000	(250)	-20.00%
1120	Copy materials	880	726	643	1,500	1,250	(250)	-16.67%
1230	Supplies, equipment	18,160	15,279	28,490	26,000	27,000	1,000	3.85%
1600	Supplies, operating	10,240	7,146	9,405	11,500	11,000	(500)	-4.35%
2100	Books & periodicals	169	182	464	340	340	-	0.00%
Total materials & supplies		30,571	24,182	39,534	40,590	40,590	-	0.00%
Contractual services								
3010	General legal	65,124	37,818	63,617	48,000	48,000	-	0.00%
3030	Other professional services	20,956	25,855	30,940	25,510	33,487	7,977	31.27%
3100	Telephone	2,021	1,774	805	660	660	-	0.00%
3300	Postage	5,166	7,194	5,964	6,500	6,500	-	0.00%
3410	Legal notices	2,738	2,916	3,232	2,600	2,600	-	0.00%
3420	Advertising	191	227	978	2,500	2,500	-	0.00%
3430	Printing	11,018	11,717	12,180	12,600	12,600	-	0.00%
3610	Memberships	19,344	19,564	19,603	19,327	19,521	194	1.00%
3630	Training & conferences	27,732	2,750	1,751	17,000	17,000	-	0.00%
3800	Mileage	-	84	40	-	-	-	0.00%
4010	Rental, equipment	1,820	1,820	1,820	2,050	2,050	-	0.00%
4800	Insurance & bonds	13,314	15,114	14,400	18,000	18,000	-	0.00%
5100	Repairs & maint, computers	98,029	100,060	105,976	125,593	134,086	8,493	6.76%
5110	Rep, bldg & grounds	-	1,088	113	-	-	-	0.00%
5130	Repairs, equipment	100	-	422	500	500	-	0.00%
Total contractual services		267,553	227,981	261,841	280,840	297,504	16,664	5.93%
Total central services		298,124	252,163	301,375	321,430	338,094	16,664	5.18%

Fund: 100 Department: 4160					Central Services	
Account	Description	2020	2021	2022	2023	Description
1110	Stationery	750	750	1,250	1,000	Envelopes, labels, letterhead, etc.
		750	750	1,250	1,000	
1120	Copy materials	1,500	1,500	1,500	1,250	Copy paper
		1,500	1,500	1,500	1,250	
1230	Supplies, equipment < \$5000	24,000	25,000	26,000	27,000	Comp & security equip under \$5,000, pc's, software, switches, cameras.... Replace pc's @ \$800 4 yr replacement cycle
		24,000	25,000	26,000	27,000	
1600	Supplies, operating	12,000	12,000	11,000	10,500	Toner, rug service, paper, pens, staples, desk supplies, etc. Misc operating supplies
		500	500	500	500	
		12,500	12,500	11,500	11,000	
2100	Books & periodicals	150	150	150	150	Employment handbooks/publications Star Tribune - \$190
		190	190	190	190	
		340	340	340	340	
3010	General legal	24,000	24,000	24,000	24,000	Retainer for legal services Legal fees outside scope of retainer.
		26,000	26,000	24,000	24,000	
		50,000	50,000	48,000	48,000	
3030	Other professional services	6,000	6,000	6,000	6,000	General labor assistance Federal Single Audit ARPA Grant (if needed) Laserfiche assistance Personnel market study (2023 for 2024 implementation) Western Bank monthly fees US Bank positive pay service Section 125 (flex spending plan) & COBRA administration Open Enrollment/Benefits platform - Actuary services GASB 74/75 (every 2 years)(2024 budget)(22 - \$2,800) Codification service Human resources items HR recruit/hiring software NEOGOV (1/2 in Comm Ctr)(2nd yr \$9,908/2) Web hosting (Revize) (5% annual increase)(\$2760 + \$900 forms)
		-	4,500	-	-	
		3,000	1,500	1,500	1,500	
		-	-	-	10,000	
		3,100	3,000	3,000	3,000	
		400	400	400	400	
		1,200	1,800	1,800	1,800	
		-	-	1,650	1,650	
		4,000	-	4,500	-	
		1,800	400	1,000	1,000	
		2,000	2,000	2,000	2,000	
		-	-	-	2,477	
		2,520	3,660	3,660	3,660	
		24,020	23,260	25,510	33,487	
3100	Telephone	2,200	2,200	660	660	Basic telephone (analog for alarms)
		2,200	2,200	660	660	
3300	Postage	200	200	200	200	Courier charges (delivery services) General postage includes PW mailings for street projects.
		6,300	6,300	6,300	6,300	
		6,500	6,500	6,500	6,500	
3410	Legal notices	900	900	900	900	Truth in taxation notices and Ramsey County fees. Legal notices and legal publications.
		1,700	1,700	1,700	1,700	
		2,600	2,600	2,600	2,600	
3420	Advertising	2,500	2,500	2,500	2,500	Job opening advertisements for vacant positions
		2,500	2,500	2,500	2,500	
3430	Printing	12,000	12,000	12,000	12,000	4 newsletters and postage, YMCA in Comm Ctr Fund. Miscellaneous printing City guides, directories & miscellaneous
		200	200	200	200	
		400	400	400	400	
3610	Memberships	625	625	625	625	Ramsey County League of Local Governments (RCLLG) Twin Cities North Chamber of Commerce Metro Cities League of Mn Cities dues
		-	-	475	475	
		5,243	5,243	5,243	5,243	
		12,485	12,485	12,984	13,178	
		18,353	18,353	19,327	19,521	
3630	Training & conferences	1,000	1,000	1,000	1,000	League training & seminars Laserfiche training and certification Gallup Team Grid Software (annual) Gallup Annual Summit (out-of-state)(annual) Gallup Training Strength Finder assessment Staff development training Administrator 360 review OSHA and blood borne pathogen training Information technology training
		1,500	1,500	1,000	1,000	
		-	1,500	1,500	1,500	
		-	-	3,525	3,525	
		-	5,300	1,775	1,775	
		-	2,600	-	-	
		10,000	1,600	5,200	5,200	
		4,000	3,000	2,000	2,000	
		800	800	800	800	
		200	200	200	200	
17,500	17,500	17,000	17,000			
4010	Rental, equipment	150	150	150	150	Misc Postage machine and scale rental (lease thru 9/22)
		1,900	1,900	1,900	1,900	
		2,050	2,050	2,050	2,050	
4800	Bonding & insurance	15,000	15,000	15,000	15,000	Insurance policy premiums Allowance for insurance policy deductibles
		3,000	3,000	3,000	3,000	
		18,000	18,000	18,000	18,000	
5100	Repairs, computer	88,691	93,126	111,602	120,001	Computer, phone, network & technology assistance - Metro I-Net Laserfiche annual maintenance and storage Adobe annual license (18@\$67) Denial of Service protection (moved to Metro I-Net line) Computer, printer, and networks repairs. (moved to Metro I-Net line) Copier maintenance + overages
		4,611	5,999	7,871	7,871	
		1,410	1,410	1,120	1,206	
		1,771	1,771	-	-	
		8,000	9,000	-	-	
		5,000	5,000	5,000	5,000	
		109,483	116,306	125,593	134,078	
5130	Repairs, equipment	600	500	500	500	Postage meter, copy machine, fax, misc.
		600	500	500	500	

305,496 312,459 321,430 338,086
8.81% 2.28% 2.87% 5.18%

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Community Development (100 - 4180):								
Personnel services								
0100	Salaries, regular	313,634	305,246	336,424	347,802	365,546	17,744	5.10%
0110	Overtime, regular	-	-	-	791	828	37	4.68%
0300	Social Security	23,226	20,496	20,512	22,302	23,530	1,228	5.51%
0321	PERA	22,996	26,523	31,393	33,326	34,876	1,550	4.65%
0400	Group insurance	29,224	28,347	43,814	54,480	48,600	(5,880)	-10.79%
0500	Workers comp	1,924	1,956	1,778	2,523	3,240	717	28.42%
0600	Unemployment	-	693	-	-	-	-	0.00%
	Total personnel services	391,004	383,261	433,921	461,224	476,620	15,396	3.34%
Materials & supplies								
1230	Supplies, equipment	355	249	-	1,000	1,000	-	0.00%
1600	Supplies, operating	246	89	35	200	200	-	0.00%
1700	Motor fuels & lubricants	1,093	717	877	1,375	1,625	250	18.18%
2100	Books & periodicals	-	754	478	700	840	140	20.00%
2400	Uniforms	89	19	484	450	450	-	0.00%
	Total materials & supplies	1,783	1,828	1,874	3,725	4,115	390	10.47%
Contractual services								
3030	Other professional	38,466	26,973	25,131	26,435	28,900	2,465	9.32%
3040	Consultants, development review	1,794	210	152	3,000	3,000	-	0.00%
3100	Telephone	2,393	2,332	2,433	2,568	2,568	-	0.00%
3430	Printing	-	-	-	500	500	-	0.00%
3610	Memberships	1,169	1,681	1,003	1,500	1,700	200	13.33%
3630	Training and conferences	5,058	855	1,734	4,950	6,100	1,150	23.23%
3800	Mileage	9	222	37	100	100	-	0.00%
	Total contractual services	48,889	32,273	30,490	39,053	42,868	3,815	9.77%
Total Community Development		441,676	417,362	466,285	504,002	523,603	19,601	3.89%
		50,672	34,101	32,364	42,778	46,983		

Fund: 100 Department: 4180						Community Development
Account	Description	2020	2021	2022	2023	Description
1230	Supplies, equipment < \$5000	500	500	1,000	1,000	Miscellaneous equipment & computer peripherals
		500	500	1,000	1,000	
1600	Supplies, operating	600	500	-	-	Presentation supplies
		600	-	-	-	ARC GIS License
		200	200	200	200	Office supplies
		1,400	700	200	200	
1700	Motor fuels & lubs	1,650	1,380	1,375	1,625	Unleaded fuel: 500 gallons @ \$3.25 (Gas for Comm Development)
		1,650	1,380	1,375	1,625	
2100	Books & periodicals	450	500	200	200	Reference materials
		100	300	500	500	Intl. Code Council Manuals and Code Updates
		-	-	-	140	MSP Business Journal
		175	-	-	-	Manuals, pamphlets, etc.
		725	800	700	840	
2400	Uniforms	450	450	450	450	Clothing for inspections staff
		450	450	450	450	
3030	Other professional	1,300	1,300	1,300	1,400	Ramsey County JPA (geographic information system)
		-	-	-	11,000	New permit software annual maintenance TBD (see Sp Projects)
		5,080	5,235	5,235	-	Permit Works system annual software support (includes busi. lic. mod)
		4,995	-	-	-	Permit Works code enf. module (one-time)
		1,495	1,540	1,540	-	Permit Works code enforcement module software support
		1,990	1,855	1,860	-	Permit works mobile inspector (2)
		500	500	500	500	Filing fees (Ramsey County increased fees from \$29 to \$48)
		500	500	-	-	GIS assistance
		-	-	1,000	1,000	Consulting Planning Services
		1,000	1,000	1,000	1,000	Consulting Building Official services
		8,000	8,000	10,000	10,000	Consulting Code Enforcement SBM employee (2 days wk x 10 months)
		4,000	4,000	4,000	4,000	Abatements of nuisance properties
		28,860	23,930	26,435	28,900	
3040	Consulting - Development Review (reimbursable)	750	750	750	-	Environmental reviews
		750	750	750	1,500	City attorney services
		750	750	750	-	Development case reviews
		750	750	750	1,500	Engineering services
		3,000	3,000	3,000	3,000	
3100	Telephone	1,608	1,608	1,608	1,608	Verizon Cell Accounts (2) for inspectors, Reimb. Director \$50/mo network cards for bldg. Insp. and code enforcement (2 cards @ \$40)
		960	960	960	960	
		2,568	2,568	2,568	2,568	
3430	Printing	900	900	500	500	Forms, flyers, etc.
		900	900	500	500	
3610	Memberships	320	320	400	400	American Planning Association (APA) - National (1)
		50	50	100	100	American Planning Association (APA-MN) - State (1)
		155	155	200	200	American Institute of Certified Planners (AICP)
		-	-	-	200	Economic Development Assoc. of MN (EDAM)
		200	200	250	250	Assoc. of MN Building Officials (2)
		40	80	80	80	Fire Marshal's Assoc. of MN
		140	140	145	145	International Code Council (ICC)
		100	100	100	100	10K Lakes Chapter of ICC
		-	-	125	125	MN Assoc. Housing Code Officials (MAHCO)
		105	105	100	100	MN Building Permit Technicians Association (MBPTA)
		1,110	1,150	1,500	1,700	
3630	Training & conferences	850	850	850	850	APA state conference (one attendee)
		350	350	350	350	Sensible Land Use Coalition (monthly lunches (6 @ \$58)
		-	-	-	600	International Code Council (ICC) Permit Tech Certification
		400	400	500	500	ICC code seminars
		-	-	-	700	EDAM Summer and Winter Conference
		-	-	100	100	ICC Ed of Code Administration
		1,200	-	-	-	Tuition reimbursement
		600	600	600	600	Leadership Growth
		400	400	400	400	Other software training
		-	550	1,550	-	Fire Inspector I & II training
		-	3,000	-	-	Building Inspection Technology Certificate
		-	-	600	-	Crime Prevention through Environmental Design
		1,170	1,170	-	2,000	Other staff training & seminars
		4,970	7,320	4,950	6,100	
3800	Mileage	100	100	100	100	Misc. use of personal automobiles
		100	100	100	100	

	46,233	42,798	42,778	46,983
	-22.41%	-7.43%	-0.05%	9.83%
10 yr avg	36,688	38,440	40,348	41,939

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Police (100 - 4200):								
Personnel services:								
0100	Salaries, regular	1,955,445	1,926,211	2,026,592	2,097,474	2,212,617	115,143	5.49%
0110	Overtime	116,105	121,184	175,215	99,700	104,881	5,181	5.20%
0300	Social Security	32,805	33,849	35,387	38,797	41,639	2,842	7.33%
0321	PERA	330,848	352,162	368,083	377,488	396,977	19,489	5.16%
0400	Group insurance	287,279	291,574	287,419	357,720	343,800	(13,920)	-3.89%
0500	Workers compensation	89,376	96,319	115,460	156,273	212,745	56,472	36.14%
0600	Unemployment	-	656	-	-	-	-	0.00%
	Total personnel services	<u>2,811,858</u>	<u>2,821,955</u>	<u>3,008,156</u>	<u>3,127,452</u>	<u>3,312,659</u>	<u>185,207</u>	<u>5.92%</u>
Materials & Supplies								
1230	Supplies, equipment	7,083	4,872	9,907	6,100	7,100	1,000	16.39%
1600	Supplies, operating	10,976	11,577	10,363	12,200	12,200	-	0.00%
1700	Motor, fuels & lubricants	33,828	34,496	35,226	44,275	52,325	8,050	18.18%
2100	Books & periodicals	185	143	55	300	300	-	0.00%
2400	Uniforms & clothing	22,140	23,486	27,451	23,780	24,280	500	2.10%
	Total materials & supplies	<u>74,212</u>	<u>74,574</u>	<u>83,002</u>	<u>86,655</u>	<u>96,205</u>	<u>9,550</u>	<u>11.02%</u>
Contractual services								
3020	Legal, prosecuting attorney	73,500	73,500	73,500	75,000	75,000	-	0.00%
3030	Other professional services	4,263	5,461	5,502	9,850	9,850	-	0.00%
3050	Dispatching	94,793	96,808	91,002	99,274	94,819	(4,455)	-4.49%
3055	Information systems fees	2,830	1,795	2,611	4,955	4,955	-	0.00%
3070	COPS events	9,332	5,260	8,430	15,000	6,000	(9,000)	-60.00%
3080	Veternarian services	2,685	906	2,683	2,000	2,000	-	0.00%
3100	Telephone	12,373	15,885	17,960	18,590	18,590	-	0.00%
3210	Electricity	436	434	449	450	450	-	0.00%
3430	Printing	108	-	-	400	400	-	0.00%
3610	Memberships	2,045	2,551	1,991	1,656	1,656	-	0.00%
3630	Training	20,574	22,843	28,087	31,870	26,370	(5,500)	-17.26%
4800	Insurance & bonds	147,549	57,482	56,635	59,500	59,500	-	0.00%
5100	Technology maintenance	64,339	76,267	92,955	95,496	111,187	15,691	16.43%
5130	Maintenance, equipment	4,673	2,953	1,873	9,840	9,840	-	0.00%
	Total contractual services	<u>439,500</u>	<u>362,145</u>	<u>383,678</u>	<u>423,881</u>	<u>420,617</u>	<u>(3,264)</u>	<u>-0.77%</u>
Total police		<u>3,325,570</u>	<u>3,258,674</u>	<u>3,474,836</u>	<u>3,637,988</u>	<u>3,829,481</u>	<u>191,493</u>	<u>5.26%</u>
		513,712	436,719	466,680	510,536	516,822		

Fund: 100 Department: 4200					Police	
Account	Description	2020	2021	2022	2023	Description
1230	Supplies, equipment < \$5000	3,000	3,000	3,000	3,000	Miscellaneous office equipment
		-	-	-	1,000	40 mm launcher
		800	800	800	800	Alco-sensor portable breath test (PBT's) (\$800 each)
		2,300	2,300	2,300	2,300	light bar \$2,300
		6,100	6,100	6,100	7,100	
1600	Supplies, operating	3,000	3,000	3,000	3,000	Photo print supplies, fire extinguishers, gloves, inkjet cartridges, toner, etc.
		1,200	1,200	1,200	1,200	K9 Food
		500	500	500	500	Portable radio batteries (10) @ \$50
		6,000	6,000	7,500	7,500	Batteries, breathalyzer parts, DVD's & CD's, disinfectant, simulation ammo
		10,700	10,700	12,200	12,200	ammunition, crime scene tape, emergency blankets, etc.
1700	Motor, fuels, & lubs -	41,600	35,650	42,625	50,375	Unleaded gas 15,500 gallons @ \$3.25/gal.
		1,650	1,380	1,650	1,950	K9 take home car gas 600 gallons @ \$3.25
		43,250	37,030	44,275	52,325	
2100	Books & periodicals	300	300	300	300	Traf. law, crim. law, HR, employ. law, school year books, & misc. books
		300	300	300	300	
2400	Uniforms & clothing	800	820	860	880	Chief
		800	820	860	880	Deputy Chief
		4,000	4,000	4,000	4,000	Initial officer set-ups replacing up to two retiring officers
		15,200	15,580	16,340	16,720	16 officers @ \$880, 3 sgts @ \$880 (2024 - \$900, 2025 - \$920)
		720	720	720	800	Admin. assistant, Records tech, 2@\$400
		1,000	1,000	1,000	1,000	Traffic vests, Taser holsters, & misc items
		22,520	22,940	23,780	24,280	
3020	Legal, prosecuting attorney	75,000	75,000	75,000	75,000	Retainer (\$6,125 per month)(misc charges \$1,500)
		75,000	75,000	75,000	75,000	
3030	Other professional services	900	900	900	900	Tobacco compliance project
		150	150	150	150	Hazardous material disposal fee
		1,400	1,400	1,400	1,400	Lab fees, blood tests, physical tests, video, misc.
		-	-	5,000	5,000	Mental Health Service (annual)
		240	1,400	1,400	1,400	Automated Pawn service
		1,000	1,000	1,000	1,000	Civil Service and medical testing for new officers
3,690	4,850	9,850	9,850			
3050	Dispatching	96,808	102,053	99,274	94,819	Ramsey County dispatching
		96,808	102,053	99,274	94,819	
3055	Informational systems fees	2,080	2,080	2,080	2,080	State service fee - CJDN (\$510 per quarter)
		2,350	2,350	2,350	2,350	BCA connectivity charge thru Ramsey Cty for CAD
		525	525	525	525	IACP.net (\$525 annual)
		4,955	4,955	4,955	4,955	
3070	COPS events/outreach	6,000	6,000	15,000	6,000	NNO, child ID, stickers, shop, bowl, outreach, COP House discontinued
		6,000	6,000	15,000	6,000	
3080	Veterinarian services	1,000	1,000	1,000	1,000	Veterinary impound services
		1,000	1,000	1,000	1,000	K9 vet services
		2,000	2,000	2,000	2,000	
3100	Telephone	12,348	12,348	12,348	12,348	Cell phones (increase from 14 to 21 phones\$49 per)(all smart)
		6,242	6,242	6,242	6,242	Air cards for squads CAD (13) at \$40.01 per month
		18,590	18,590	18,590	18,590	
3210	Electricity	320	450	450	450	Civil defense siren's electricity
		320	450	450	450	

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Fund: 100 Department: 4200					Police	
Account	Description	2020	2021	2022	2023	Description
3430	Printing	400	400	400	400	Dept manual, Emergency management manual, business cards,
		400	400	400	400	
3610	Memberships	75	75	75	75	Tri-County Investigator Association
		45	45	45	45	Mn Crime Prevention Association
		420	420	420	420	Mn Police chiefs
		150	150	150	150	IACP (International Association of Chief of Police)
		36	36	36	36	MN Sex Crime Investigators Assoc.
		30	30	30	30	Natl. Assoc. School Resource Officers
		200	200	200	200	K9 memberships
		-	-	-	-	Notary commission (3 year due in 2021)(\$120+\$20)
		630	630	630	630	POST license reimbursement 7 @ \$90
		35	35	35	35	Prof. Law Enforcement Admin. Assoc.
		35	35	35	35	National Association of Town Watch
		1,656	1,656	1,656	1,656	
3630	Training	710	710	710	710	MN Chief's conference 2@\$355
		400	400	400	400	BCA/CJDN training (new records tech)
		450	450	450	450	Intox certification (6@\$75)
		1,000	1,500	1,500	2,000	Range Rental
		400	400	400	400	MN Sex Crimes Investigators Assoc Conference
		2,000	2,000	2,000	2,000	Tuition reimbursement
		3,000	3,000	3,000	4,000	Supervisor training
		-	9,400	9,400	-	New K9 (If the foundation does not fund)
		2,800	2,000	2,000	3,000	K9 training
		600	600	600	1,000	Emergency Management training
		5,000	5,000	5,000	6,000	Employee development courses
		4,000	4,000	4,000	4,000	Ramsey County SWAT Training and Equipment (New for 2019)
		1,615	1,615	1,615	1,615	Patrol on-line program
		795	795	795	795	Post training for officers at Century College (1 officers)
		22,770	31,870	31,870	26,370	
4800	Insurance & bonds	25,000	25,000	25,000	25,000	Liability and automotive insurance
		14,500	14,500	14,500	14,500	Insurance per MN Statute 299A.465 (disability pension eligible employees)
		20,000	20,000	20,000	20,000	Allowance for insurance policy deductibles
		59,500	59,500	59,500	59,500	
5100	Technology - maintenance agreements & support	-	-	-	-	Computer network & technology assistance - Roseville (consolidated below)
		1,000	1,000	1,000	1,000	Copier maintenance + overages (Loffler)
		4,000	2,000	2,000	2,000	Automatic License plate reader maintenance
		2,500	2,500	2,500	2,500	Taser Maintenance
		5,000	5,000	5,000	8,000	Watch Guard body camera maintenance
		2,500	2,500	2,500	2,500	Body Camera Server maint. (transition to cloud in 24 annual maint. \$xx,xxx)
		7,396	9,582	10,378	10,378	Milestone video maintenance and licenses (Metro Inet)
		5,552	5,253	6,340	6,340	NetMotion 2 factor authentication (Metro Inet)
		33,598	35,278	38,100	49,407	IT support for squad computers and other technology (Metro INet)
		362	380	399	419	CAD interface (Tritech)(5%)(\$344 - 2019)
		24,742	25,980	27,279	28,643	Records mgt system and ticket writer annual maintenance (Tritech)(5%)
				86,650	89,473	95,496
5130	Repairs, equipment	2,579	2,579	2,579	2,579	Misc. equipment repair - defibs, cameras, recorders, fax, printers.
		-	-	2,000	2,000	Rockwall replacement cables
		800	800	800	800	Fire extinguisher recharging and inspection
		1,000	1,000	1,000	1,000	Civil Defense siren repair & maint. (all 3 have been upgraded 17, 18)
		2,000	2,000	2,000	2,000	Radio repair (one-time reprogramming fee \$50)
		1,461	1,461	1,461	1,461	800 MHZ radio licenses fees 39 @ 3.12 per month
		7,840	7,840	9,840	9,840	

469,049 481,707 510,536 516,822

5.78% 2.70% 5.98% 1.23%

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Fire (100 - 4210):								
Contractual services								
3030	Fire inspection services	6,175	2,050	-	2,000	2,000	-	0.00%
3032	Contractual fire services	451,352	463,476	444,872	480,656	481,585	929	0.19%
3050	Dispatching	10,455	5,463	5,628	5,796	5,970	174	3.00%
Total contractual services		<u>467,982</u>	<u>470,989</u>	<u>450,500</u>	<u>488,452</u>	<u>489,555</u>	<u>1,103</u>	<u>0.23%</u>
Capital outlays:								
7040	Vehicles & equipment	59,761	51,194	7,440	84,630	84,630	-	0.00%
Total capital outlays		<u>59,761</u>	<u>51,194</u>	<u>7,440</u>	<u>84,630</u>	<u>84,630</u>	<u>-</u>	<u>0.00%</u>
Debt Service:								
8010	Principal	133,793	144,782	162,551	148,025	115,475	(32,550)	-21.99%
8020	Interest	32,319	18,254	-	9,991	5,634	(4,357)	-43.61%
Total debt service		<u>166,112</u>	<u>163,036</u>	<u>162,551</u>	<u>158,016</u>	<u>121,109</u>	<u>(36,907)</u>	<u>-23.36%</u>
Total Fire		<u>693,855</u>	<u>685,219</u>	<u>620,491</u>	<u>731,098</u>	<u>695,294</u>	<u>(35,804)</u>	<u>-4.90%</u>
						695,294		

2013 Fire Improvement Refunding Bonds will be retired in 2025

2018 Equipment Certificates will be retired in 2023

2017 Equipment Certificates will be retired in 2022

Fund: 100 Department: 4210		Fire				
Account	Description	2020	2021	2022	2023	Description
3030	Fire inspection services	2,000	2,000	2,000	2,000	Contractual fee for Fire Marshalling services (SBM)
		2,000	2,000	2,000	2,000	
3032	Contractual fire services	464,451	461,824	480,656	481,585	Share joint fire dept. costs (fixed @ 15.50%)
		464,451	461,824	480,656	481,585	
3050	Dispatching	5,305	5,465	5,796	5,970	Anoka County dispatching fee R8810 annual 3% increases
		5,305	5,465	5,796	5,970	
7040	Capital, vehicles & equipment	77,430	7,560	84,630	84,630	Share of joint fire department's capital costs
		77,430	7,560	84,630	84,630	
8010	Principal - Fire bond - Blaine	76,791	75,950	77,500	79,825	15.500% of prin pymt on 2013 refunding Fire bonds
	Principal - Equip Certs - SLP	35,196	34,875	35,650	-	15.500% of prin pymt on 2017 Equip Certs
	Principal - Equip Certs - Blaine	32,796	33,325	34,875	35,650	15.500% of prin pymt on 2018 Equip Certs
8020	Interest - Fire bond - Blaine	9,759	7,967	6,448	4,898	15.500% of int pymt on 2013 refunding Fire bonds
	Interest - Equip Certs - SLP	3,240	2,116	1,070	-	15.500% of int pymt on 2017 Equip Certs
	Interest - Equip Certs - Blaine	5,256	4,139	2,473	736	15.500% of int pymt on 2018 Equip Certs
		163,038	158,372	158,016	121,109	

Using 15.500%

712,224 635,221 731,098 695,294

4.07% -10.81% 15.09% -4.90%

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Parks Maintenance (100 - 4360):								
Personnel services								
0100	Salaries, regular	130,553	161,400	222,607	217,131	228,053	10,922	5.03%
0110	Overtime, regular	14,277	9,475	20,476	9,308	9,841	533	5.73%
0150	Salaries, part-time	25,933	32,265	22,863	35,392	37,593	2,201	6.22%
0300	Social Security	12,943	15,349	20,066	20,029	21,076	1,047	5.23%
0321	PERA	10,627	12,224	16,768	16,983	17,842	859	5.06%
0400	Group insurance	21,992	21,933	34,597	42,480	44,910	2,430	5.72%
0500	Workers compensation	9,261	12,354	11,757	16,670	21,120	4,450	26.69%
	Total personnel services	<u>225,586</u>	<u>265,000</u>	<u>349,134</u>	<u>357,993</u>	<u>380,435</u>	<u>22,442</u>	<u>6.27%</u>
Materials & supplies:								
1210	Supplies, bldgs & grnds	12,955	12,252	11,976	12,600	14,600	2,000	15.87%
1220	Supplies, vehicles & mowers	4,611	7,224	9,254	6,500	7,000	500	7.69%
1230	Supplies, equipment	13,572	14,042	8,881	13,250	14,850	1,600	12.08%
1600	Supplies, operating	6,774	8,074	10,647	11,000	24,700	13,700	124.55%
1700	Motor fuels & lubs	6,761	7,794	8,367	9,020	10,750	1,730	19.18%
2400	Uniforms & clothing	1,238	2,637	2,710	1,050	1,300	250	23.81%
2410	Mats & towels	608	629	637	728	728	-	0.00%
	Total materials & supplies	<u>46,519</u>	<u>52,652</u>	<u>52,472</u>	<u>54,148</u>	<u>73,928</u>	<u>19,780</u>	<u>36.53%</u>
Contractual services:								
3030	Other professional services	10,001	9,845	6,785	10,260	1,880	(8,380)	-81.68%
3100	Telephone	1,409	1,636	1,348	1,206	1,800	594	49.25%
3200	Water & sewer	7,734	9,307	8,891	6,500	6,500	-	0.00%
3210	Electricity	9,849	9,657	14,274	10,500	10,500	-	0.00%
3220	Natural gas	6,144	4,904	4,614	5,200	5,200	-	0.00%
3610	Memberships	-	-	400	100	100	-	0.00%
3630	Training & conferences	2,395	220	1,889	3,420	5,120	1,700	49.71%
3900	Grants & subsidies	11,500	11,573	11,500	11,500	12,500	1,000	8.70%
4010	Rental, equipment	1,195	2,628	56	2,000	2,000	-	0.00%
4030	Portable restrooms	5,354	5,256	7,065	6,000	6,000	-	0.00%
4800	Bonding & insurance	10,974	14,118	12,000	15,000	15,000	-	0.00%
5110	Repairs, bldg & grounds	3,769	12,270	14,674	9,690	9,690	-	0.00%
5130	Repairs, equipment	-	344	-	-	-	-	0.00%
	Total contractual services	<u>70,324</u>	<u>81,758</u>	<u>83,496</u>	<u>81,376</u>	<u>76,290</u>	<u>(5,086)</u>	<u>-6.25%</u>
Total Parks		<u>342,429</u>	<u>399,410</u>	<u>485,102</u>	<u>493,517</u>	<u>530,653</u>	<u>37,136</u>	<u>7.52%</u>
		<u>116,843</u>	<u>134,410</u>	<u>135,968</u>	<u>135,524</u>	<u>150,218</u>		
						<u>150,218</u>		

Fund: 100 Department: 4360				Parks		
Account	Description	2020	2021	2022	2023	Description
1210	Supplies, bldgs & grounds	200	200	200	200	Replace bleacher parts
		200	200	200	200	Repair hockey boards, gates
		300	300	300	300	Sod
		2,000	2,000	2,000	2,000	MV Blvd. trailway landscaping mulch, shrubs, and plants
		500	500	500	500	Janitorial supplies
		150	150	150	150	Snow shovels
		200	200	200	200	Ice melt
		500	500	500	500	Round up
		500	500	500	500	Perennial flowers for park signs
		1,500	1,500	1,500	1,500	Damaged building components (windows, locks, etc.)
		300	300	300	300	Graffiti remover
		250	250	250	250	Goose repellent
		2,000	2,000	2,000	2,000	Replace irrigation heads
		2,000	2,000	2,000	2,000	City Hall Park sign (estimate)
2,000	2,000	2,000	4,000	Seed, fertilizer		
		12,600	12,600	12,600	14,600	
1220	Supplies, vehicles	3,500	3,500	3,500	3,500	Oil filters, mower blades, tires, vehicle registration fees,
		3,000	3,000	3,000	3,500	Miscellaneous repairs
		6,500	6,500	6,500	7,000	
1230	Supplies, equipment < \$5000	250	250	250	250	Drinking fountain parts
		250	250	250	250	Field Lights
		250	250	250	250	Park signage
		1,000	1,000	1,000	1,000	Bases, jox boxes, etc.
		600	700	700	700	Chain saw (emergency only)(every 2 years)(weed whip)
		-	-	2,000	2,000	Replace trash cans (\$397 each)
		-	-	4,400	4,400	Grills (CH, Silver View) Ash receptacles (Groveland, Hillview, CH, Random)
		4,500	4,400	4,400	6,000	Replace park equipment, fixtures and misc parts, splash pad parts
		6,850	6,850	13,250	14,850	
1600	Supplies, operating	3,000	2,800	2,800	2,800	Fiber fill for play lots & courts
		200	300	300	1,000	Herbicide
		2,000	1,800	1,800	1,800	Wood chips for trees
		500	700	700	1,500	Ag-lime, black dirt, seed, and surface drying compound for fields
		300	500	500	-	Surface drying compound
		-	-	-	3,000	Splash Pad chemicals
		800	800	800	800	Nets
		3,100	2,900	2,900	3,100	Field paint & chalk (partially reimb by school district)
		700	700	700	700	Landscaping materials
		-	-	-	9,500	Broadleaf control supplies (moved in-house from acct. 3030)
		400	500	500	500	Hand tools (batteries for hand tools)
		11,000	11,000	11,000	24,700	
1700	Motor fuels & lubes	6,050	5,060	6,050	7,150	2,200 gallons of unleaded gas @ \$3.25
		2,925	2,610	2,970	3,600	900 gallons of diesel fuel @ \$4.00
		8,975	7,670	9,020	10,750	
2400	Uniforms & clothing	350	350	350	400	Clothing allowance 2.0 FTE
		500	500	500	600	Uniforms 18.2% of \$4,500
		200	200	200	300	Safety glasses, masks, ear protection, etc.
		1,050	1,050	1,050	1,300	
2410	Mats & towels	728	728	728	728	Share of floor mats and shop towels 18.2% of \$4,000
		728	728	728	728	
3030	Other professional services	240	240	240	240	Fire extinguisher inspection/maint. (2@ \$120)
		1,400	1,400	1,400	1,400	Fire sprinkler testing
		120	240	240	240	Backflow prevention testing (3@ \$80)
		8,380	8,380	8,380	-	Broadleaf control (moved to acct. 1600 will do in-house)
		10,140	10,260	10,260	1,880	

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Fund: 100 Department: 4360		Parks (continued)				
Account	Description	2020	2021	2022	2023	Description
3100	Telephone	1,206	1,206	1,206	1,800	Cellular phones (13.1% of \$9,200)(Add tablet in 2023)
		850	850	-	-	GPS units for mowers (split with dept 4472)
		2,056	2,056	1,206	1,800	
3200	Water & wastewater	6,500	6,500	6,500	6,500	Parkland irrigation & park bathrooms
		6,500	6,500	6,500	6,500	
3210	Electricity	12,000	12,000	10,500	10,500	Est. 5 park buildings, park sec. lighting, court & field lighting & splash pad
		12,000	12,000	10,500	10,500	
3220	Natural gas	4,800	4,800	5,200	5,200	Heating cost for Random, Hillview, Groveland, & Lambert Park bldgs.
		4,800	4,800	5,200	5,200	
3610	Memberships	50	50	100	100	Playground inspector license (2)
		50	50	100	100	
3630	Training & conferences	75	75	75	75	Computer classes
		100	100	100	100	Hearing tests/RTN training (2@\$50)
		60	60	60	60	Maintenance EXPO
		110	110	110	110	Loss control workshops
		1,600	1,600	1,900	1,900	Playground inspection training (Certified Playground Safety Inspector CPSI)
		375	375	375	375	Equipment training (18.2% of \$2,050)
		-	-	600	1,800	Green Expo
		200	200	200	700	Certified Pesticide Operator (every 5 years)(2)
	2,520	2,520	3,420	5,120		
3900	Grants & subsidies	11,500	11,500	11,500	12,500	Lakeside Park share of operating costs
		11,500	11,500	11,500	12,500	
4010	Rental, equipment	2,000	2,000	2,000	2,000	Tools and equipment (sod cutter, chipper, concrete mixer, etc...)
		2,000	2,000	2,000	2,000	
4030	Portable restrooms	5,500	5,500	6,000	6,000	For May thru Oct, plus special events such as tournaments, & extra cleanings and insurance
		5,500	5,500	6,000	6,000	
4800	Bonding & insurance	11,000	11,000	11,000	11,000	Insurance policy premiums
		4,000	4,000	4,000	4,000	Allowance for insurance policy deductibles
		15,000	15,000	15,000	15,000	
5110	Repairs, bldgs & grounds	750	750	750	750	Windows, doors, & lock repairs
		1,000	1,000	1,000	1,000	Building exterior repairs
		1,500	1,500	1,500	1,500	Irrigation system repairs
		1,000	750	750	750	Field light repairs
		2,500	3,000	3,000	3,000	Repairs to playground equipment
		1,500	1,250	1,250	1,250	Repairs to furnaces, plumbing, phones, electrical, etc
		1,440	1,440	1,440	1,440	HVAC preventive maintenance agreement (4 park buildings)
		9,690	9,690	9,690	9,690	
	129,459	128,274	135,524	150,218		
	3.21%	-0.92%	5.65%	10.84%		
	10 yr avg	10 yr avg	10 yr avg	10 yr avg		
	115,597	118,510	121,786	125,163		

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Forestry (100 - 4380):								
Personnel services								
0100	Salaries, regular	2,773	3,647	6,410	6,985	7,508	523	7.49%
0110	Overtime, regular	202	135	115	-	-	-	0.00%
0300	Social Security	225	286	503	534	574	40	7.49%
0321	PERA	226	289	494	524	563	39	7.44%
0400	Group insurance	561	516	1,168	1,440	1,710	270	18.75%
0500	Workers compensation	151	315	302	441	577	136	30.84%
Total personnel services		4,138	5,188	8,992	9,924	10,932	1,008	10.16%
								0.00%
Materials & supplies								
1200	Supplies, landscaping	5,287	5,488	5,920	9,400	9,400	-	0.00%
1210	Supplies, bldgs & grnds	-	-	-	-	-	-	0.00%
Total materials & supplies		5,287	5,488	5,920	9,400	9,400	-	0.00%
Contractual services								
3030	Professional services	6,476	5,000	4,200	9,000	7,500	(1,500)	-16.67%
3520	Tree removal (offset by charges)	28,284	48,216	45,124	48,000	48,000	-	0.00%
3630	Training & conferences	-	200	768	1,820	2,420	600	
Total contractual services		34,760	53,416	50,092	58,820	57,920	(900)	-1.53%
Total Forestry		44,185	64,092	65,004	78,144	78,252	108	0.14%
		40,047	58,904	56,012	68,220	67,320	67,320	

Fund: 100 Department: 4380		Forestry				
Account	Description	2020	2021	2022	2023	Description
1200	Supplies, landscaping	400	400	400	400	Landscaping materials
		1,500	1,500	1,500	1,500	Small trees to replace damaged trees
		2,500	2,500	2,500	2,500	Large trees - storm damage replacement
		800	800	800	800	Forestry equipment (saw, chaps, chains)
		4,200	4,200	4,200	4,200	Ash tree replacement trees (EAB)
		9,400	9,400	9,400	9,400	
3030	Professional services	5,000	5,000	5,000	3,500	Tree trimming
		500	500	500	500	Asset mgt. software
		1,500	1,500	1,500	1,500	Forestry consulting/testing
		2,000	2,000	2,000	2,000	Tree injections (Ash every 2 years)
		9,000	9,000	9,000	7,500	
3520	Tree removal	25,000	25,000	48,000	48,000	Remove or treat diseased trees (offset by charges 100-3432)
		25,000	25,000	48,000	48,000	
3630	Training & memberships	800	800	800	800	Tree Inspector training
		-	-	120	120	ISA membership
		600	600	600	600	Arborist Test
		300	300	300	900	Tree Inspector license (3)
		1,700	1,700	1,820	2,420	

	45,100	45,100	68,220	67,320
	0.00%	0.00%	51.26%	-1.32%
10 yr avg	62,075	60,440	59,450	60,772

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Public Works Administration (100-4410):								
Personnel services:								
0100	Salaries, regular	118,944	89,909	91,464	95,331	105,417	10,086	10.58%
0110	Salaries, overtime	2,577	1,110	978	-	-	-	0.00%
0300	Social Security	8,684	6,769	6,870	7,060	7,795	735	10.41%
0321	PERA	8,845	6,816	6,747	6,920	7,643	723	10.45%
0400	Group insurance	9,800	11,059	11,092	14,340	13,320	(1,020)	-7.11%
0500	Workers compensation	1,456	802	417	687	870	183	26.64%
	Total personnel services	150,306	116,465	117,568	124,338	135,045	10,707	8.61%
Materials & supplies:								
1600	Operating supplies	176	262	449	800	800	-	0.00%
2400	Uniforms & clothing	134	105	150	150	200	50	33.33%
2410	Mats & towels	46	48	49	-	-	-	0.00%
	Total materials and supplies	356	415	648	950	1,000	50	5.26%
Contractual services:								
3030	Other professional services	805	976	352	900	900	-	0.00%
3100	Telephone	719	579	853	773	773	-	0.00%
3610	Memberships	550	400	-	1,610	1,610	-	0.00%
3630	Training & conferences	970	140	1,656	895	895	-	0.00%
3800	Mileage reimbursement	-	-	-	100	100	-	0.00%
	Total contractual services	3,044	2,095	2,861	4,278	4,278	-	0.00%
Total public works administration		153,706	118,975	121,077	129,566	140,323	10,757	8.30%
		3,400	2,510	3,509	5,228	5,278	5,278	

Fund: 100 Department: 4410		Public Works Administration				
Account	Description	2020	2021	2022	2023	Description
1600	Operating Supplies	600	800	800	800	Office supplies
		600	800	800	800	
2400	Uniforms & clothing	150	150	150	200	33% of Supervisor's uniform cost.
		150	150	150	200	
3030	Other professional services	100	100	100	100	Physicals & drug testing - new employee
		500	500	500	500	Asset mgt software
		300	300	300	300	Drug & alcohol testing - federal mandate
		900	900	900	900	
3100	Telephone	773	773	773	773	Cellphone (8.4% of \$9,200)
		773	773	773	773	
3610	Memberships/license fee	400	400	400	400	American Public Works Association memb. (APWA) (1/2 of \$800)
		60	60	60	60	City Engineer's Association of MN (CEAM)
		200	200	200	200	Safe Assure
		-	-	500	500	Minnesota Parks & Recreation Association (MPRA)
		-	-	450	450	National Rereations & Parks Association (NRPA)
		660	660	1,610	1,610	
3630	Training & conferences	500	500	500	500	CEAM / APWA conferences
		50	50	50	50	Computer classes/Web training
		15	15	15	15	Hearing tests/RTN training (.34 FTE@\$50)
		30	30	30	30	Maintenance Expo
		200	200	200	200	Required continuing education seminars
		100	100	100	100	Supervisor training
		895	895	895	895	
3800	Mileage reimbursement	150	100	100	100	vehicle mileage reimbursement
		150	100	100	100	

4,128 4,278 5,228 5,278
 6.58% 3.63% 22.21% 0.96%
 10 yr avg 10 yr avg 10 yr avg 10 yr avg
 3,925 3,927 4,049 4,205.10

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Building & Grounds Maintenance (100 - 4460):								
Personnel services:								
0100	Salaries, regular	9,931	11,882	9,734	13,703	23,686	9,983	72.85%
0110	Salaries, overtime	1,145	880	1,235	864	928	64	7.41%
0300	Social Security	826	966	831	1,115	1,883	768	68.88%
0321	PERA	818	921	774	1,093	1,847	754	68.98%
0400	Group insurance	1,893	174	403	3,240	3,240	-	0.00%
0500	Workers compensation	843	847	557	767	1,463	696	90.74%
	Total personnel services	15,456	15,670	13,534	20,782	33,047	12,265	59.02%
Materials & supplies:								
1210	Supplies, building & grounds	5,950	2,551	1,542	11,172	11,172	-	0.00%
1220	Supplies, vehicles	-	-	24	-	-	-	0.00%
1230	Supplies, equipment	1,114	784	695	2,000	2,000	-	0.00%
1600	Supplies, operating	7,513	11,621	5,222	5,300	5,900	600	11.32%
1700	Motor fuels & lubricants	356	-	-	-	-	-	0.00%
2400	Uniforms & clothing	509	36	52	117	117	-	0.00%
2410	Mats & towels	75	16	15	1,000	1,000	-	0.00%
	Total materials & supplies	15,517	15,008	7,550	19,589	20,189	600	3.06%
Contractual services:								
3030	Other professional services	29,634	44,297	50,377	15,972	20,260	4,288	26.85%
3100	Telephone	202	1,294	218	129	129	-	0.00%
3200	Water & sewer	416	1,091	846	1,000	1,000	-	0.00%
3210	Electricity	29,325	30,422	33,506	23,500	30,000	6,500	27.66%
3220	Natural gas	19,818	19,501	18,625	17,000	18,500	1,500	8.82%
3530	Refuse collection	10,867	10,181	9,574	8,880	10,000	1,120	12.61%
4010	Rental, equipment	237	-	-	200	200	-	0.00%
4800	Insurance	5,121	5,878	5,600	7,000	7,000	-	0.00%
5110	Repairs, bldgs & grounds	6,742	21,476	30,521	17,455	20,905	3,450	19.77%
5130	Repairs, equipment	10,008	6,253	8,909	6,000	6,000	-	0.00%
	Total contractual services	112,370	140,393	158,176	97,136	113,994	16,858	17.36%
		127,887	155,401	165,726	116,725	134,183		
						134,183		
Capital outlays								
7030	Equipment	-	-	-	-	-	-	0.00%
	Total capital outlays	-	-	-	-	-	-	0.00%
Total buildings & grounds		143,343	171,071	179,260	137,507	167,230	29,723	21.62%

Fund: 100 Department: 4460					Building & Ground Maintenance	
Account	Description	2020	2021	2022	2023	Description
1210	Supplies, bldgs & grounds	3,400	3,400	3,400	3,400	Bldg repairs, cleaning/heating supplies, batteries
		-	-	7,772	7,772	Genesis Air bulbs (HVAC)
		3,400	3,400	11,172	11,172	
1230	Supplies, equipment < \$5000	2,000	2,000	2,000	2,000	Repair parts, filters, hoses, etc., office furniture
		2,000	2,000	2,000	2,000	
1600	Supplies, operating	1,700	1,700	1,700	1,700	Cleaning supplies
		150	150	150	150	Lumber & fasteners
		300	300	300	300	Repair items & hardware
		300	300	300	300	First aid supplies
		200	200	200	200	Light bulbs & ballasts
		950	950	950	950	Paper supplies
		600	600	600	600	Mechanical items, fans, motors, etc
		400	400	400	1,000	Office supplies
		700	700	700	700	Paint & supplies - parking lot & building
				5,300	5,300	5,300
2400	Uniforms & clothing	81	81	81	81	Uniforms (1.8% of \$4,500)
		36	36	36	36	Clothing & boot allowance (.20 @\$175)
		117	117	117	117	
2410	Mats & towels	90	90	90	90	Share of floor mats and shop towels (1.8% of \$5,000)
		910	910	910	910	Floor mats at CH (\$45/month)
		1,000	1,000	1,000	1,000	
3030	Other professional services	180	400	400	400	Backflow prevention testing (5@\$80)
		60	60	60	60	Boiler & pressure vessel registration program
		6,212	6,212	6,212	9,500	HVAC maintenance (City Hall & PW facilities)
		20,400	20,400	-	-	City Hall cleaning contract (renews in 2019)(moved in house)
		4,400	4,400	-	-	PW cleaning contract (new)(moved in house)
		3,500	3,500	3,500	3,500	Carpet cleaning, floor striping & waxing (2 times)
		1,800	1,800	1,800	1,800	Alarm testing and monitoring
		1,200	1,200	1,200	1,200	Pest control (12@\$100)
		-	1,800	1,800	2,800	Service contract for generator
		600	1,000	1,000	1,000	Fire extinguisher inspection/service (30@\$20) Toxalet testing
		38,352	40,772	15,972	20,260	
3100	Telephone	129	129	129	129	Cellphone (1.6% of \$7,500)(\$9,200)
		129	129	129	129	
3200	Water & Sewer	1,000	1,000	1,000	1,000	Service at City Hall and Public Works buildings
		1,000	1,000	1,000	1,000	
3210	Electricity	23,500	23,500	23,500	30,000	Electricity at City Hall and Public Works buildings
		23,500	23,500	23,500	30,000	
3220	Natural gas	17,000	17,000	17,000	18,500	Natural gas at City Hall and Public Works buildings
		17,000	17,000	17,000	18,500	
3530	Refuse collection	196	196	196	196	Hazardous waste disposal, Lamps \$100, batteries \$30
		264	264	264	264	Hazardous waste annual fee (State of MN PCA)
		470	470	470	470	Hazardous waste generator license fee (Ramsey County)
		150	150	150	150	Used oil filters (\$100 in vehicle maint.)
		7,800	7,800	7,800	8,920	Facility dumpsters, city hall, public works
		8,880	8,880	8,880	10,000	
4010	Rental, equipment	200	200	200	200	Misc. rentals
		200	200	200	200	
4800	Bonding & insurance	5,500	5,500	5,500	5,500	Insurance policy premiums
		1,500	1,500	1,500	1,500	Allowance for insurance policy deductibles
		7,000	7,000	7,000	7,000	
5110	Repairs, bldgs & grounds	1,500	1,500	1,500	4,500	Door & gate opener repairs
		4,755	4,755	4,755	4,755	Building repairs
		750	750	750	1,200	Elevator maintenance & repairs
		100	100	100	100	MN DOL operating permit - elevator
		350	350	350	350	Fire sprinklers & alarm repairs
		10,000	10,000	10,000	10,000	General building & ground maintenance
		17,455	17,455	17,455	20,905	
5130	Repairs, equipment	6,000	6,000	6,000	6,000	HVAC, plumbing & electrical repairs
		6,000	6,000	6,000	6,000	
		131,333	133,753	116,725	134,183	
		10.60%	1.84%	-12.73%	14.96%	
		10 yr avg	10 yr avg	10 yr avg	10 yr avg	
		114,433	115,651	117,372	118,000	

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Vehicle & Equipment Maintenance (100 - 4465):								
Personnel services:								
0100	Salaries, regular	42,045	43,851	44,836	45,779	50,740	4,961	10.84%
0110	Salaries, overtime	1,903	2,140	2,169	684	765	81	11.84%
0300	Social Security	2,994	3,043	3,183	3,554	3,940	386	10.86%
0321	PERA	3,278	3,478	3,467	3,484	3,863	379	10.88%
0400	Group insurance	7,847	8,183	8,370	10,224	10,620	396	3.87%
0500	Workers compensation	1,820	1,875	1,489	2,061	2,087	26	1.26%
	Total personnel services	59,887	62,570	63,514	65,786	72,015	6,229	9.47%
Materials & supplies:								
1220	Supplies, vehicles	14,535	31,027	28,050	27,450	30,195	2,745	10.00%
1230	Supplies, equipment	5,739	4,798	6,437	11,000	8,500	(2,500)	-22.73%
1600	Supplies, operating	7,133	7,818	3,515	7,500	7,950	450	6.00%
1700	Motor fuels & lubricants - unleade	3,649	3,431	4,863	3,300	4,800	1,500	45.45%
1701	Motor fuels & lubricants - diesel	-	-	-	-	-	-	0.00%
2400	Uniforms & clothing	584	711	366	305	350	45	14.75%
2410	Mats & towels	198	205	207	220	220	-	0.00%
	Total materials & supplies	31,838	47,990	43,438	49,775	52,015	2,240	4.50%
Contractual services:								
3030	Other professional services	-	71	1,728			-	0.00%
3100	Telephone	407	416	437	387	387	-	0.00%
3530	Refuse collection	-	50	-	100	100	-	0.00%
3610	Memberships	1,728	16	-	100	100	-	0.00%
3630	Training	50	130	306	1,810	1,810	-	0.00%
4010	Rental, equipment	-	-	85	100	100	-	0.00%
5120	Repairs, vehicles	17,016	21,330	16,627	17,050	18,550	1,500	8.80%
5130	Repairs, equipment	2,455	3,533	3,800	9,500	9,500	-	0.00%
	Total contractual services	21,656	25,546	22,983	29,047	30,547	1,500	5.16%
Total vehicle & equipment maintenance		113,381	136,106	129,935	144,608	154,577	9,969	6.89%
		53,494	73,536	66,421	78,822	82,562		
						82,562		

Fund: 100 Department: 4465		Vehicle & Equipment Maintenance				
Account	Description	2020	2021	2022	2023	Description
1220	Supplies, vehicles	200	200	200	200	Brake fluid
		700	700	1,300	1,500	Misc parts, fasteners
		500	500	500	550	Anti freeze
		300	300	300	300	Air conditioning gas
		500	500	1,100	1,400	Headlamps, spots, & bulbs
		1,000	1,000	1,600	1,800	Tune up items
		500	500	500	550	Wiper blades & fluid
		2,250	2,250	2,850	3,200	Minor repairs, rebuilds
		2,000	2,000	2,600	2,900	Automotive parts
		2,500	2,500	2,900	3,400	Filters: oil, air, fuel, transmission
		2,500	2,500	3,100	3,500	Brake pads & shoes
10,000	10,000	10,500	10,895	Tires & batteries		
		22,950	22,950	27,450	30,195	
1230	Supplies, equipment < \$5000	3,000	3,000	3,000	3,000	Small equipment tune up items, hand tools
		1,000	1,000	1,000	1,500	Filters belts & hoses
		1,000	1,000	1,000	1,500	Hydraulic system repairs
		-	-	3,500	-	Band saw
		2,500	2,500	2,500	2,500	Vehicle Asset Management software
		7,500	7,500	11,000	8,500	
1600	Supplies, operating	2,000	2,000	2,000	2,000	Battery charger, Load tester
		550	550	600	600	Welding supplies
		750	750	800	800	Chains, clevises, & hitch pins
		900	900	900	900	Equipment & vehicle cleaning supplies
		700	700	700	700	Steel for repairs & fabrication
		550	550	550	550	License tabs
		950	950	950	1,200	Solvents & degreasers
		1,000	1,000	1,000	1,200	Fasteners & electrical supplies
				7,400	7,400	7,500
1700	Motor fuels & lubricants	60	60	100	200	Gear lube
		200	200	200	300	ATF - 7 cases
		500	500	500	800	Aftermarket additives
		2,500	2,500	2,500	3,500	Engine oil: 280 gallons (synthetic)
				3,260	3,260	3,300
2400	Uniforms & clothing	200	200	200	200	Uniforms 6% of \$4,500)
		105	105	105	150	Clothing and boot allowance (.6@\$175)
				305	350	
2410	Mats & towels	220	220	220	220	Share of floor mats and shop towels (5.5% of \$4,000)
				220	220	
3100	Communications	387	387	387	387	Cellular telephone (4.1% of \$9,200)
				387	387	
3530	Refuse collection	100	100	100	100	Oil filter recycling (\$150 in 4460-3530)
				100	100	
3610	Memberships	100	100	100	100	Vehicle inspection license renewal (DOT required)
				100	100	
3630	Training	30	30	30	30	Hearing test/RTN training (.6@\$50)
		30	30	30	30	Maintenance Expo
		300	300	300	300	Misc training
		200	200	1,200	1,200	ASE certifications
		250	250	250	250	Vehicle inspection recertification (DOT required)
		810	810	1,810	1,810	
4010	Rental, equipment	100	100	100	100	Specialty tool & equipment rental
				100	100	
5120	Repairs, vehicles	8,000	8,000	8,000	8,500	Accident repairs
		750	750	750	900	Alignments
		1,000	1,000	1,000	1,200	Glass replacement
		400	400	400	435	Radiator repairs, replacement
		1,960	1,960	1,960	2,300	Tire repairs
		1,200	1,200	1,200	1,200	Ignition scanner software update
		1,740	1,740	1,740	1,815	Mitchell On Demand Software
		2,000	2,000	2,000	2,200	Transmission repairs
				17,050	17,050	17,050
5130	Repairs, equipment	500	500	500	500	Accident repairs
		4,000	4,000	4,000	4,000	Oil testing
		3,000	3,000	3,000	3,000	Mechanical repairs
		2,000	2,000	2,000	2,000	Motor repairs
				9,500	9,500	9,500

	69,682	69,682	78,822	82,562
	8.98%	0.00%	13.12%	4.74%
	10 yr avg	10 yr avg	10 yr avg	10 yr avg
	52,830.40	55,477.10	57,952.30	61,617.50

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Street Pavement Management (100 - 4470):								
Personnel services:								
0100	Salaries, regular	125,650	121,924	105,974	124,493	133,202	8,709	7.00%
0110	Salaries, overtime	5,222	6,128	3,228	3,657	4,027	370	10.12%
0150	Salaries, part-time	7,451	4,560	14,115	9,984	10,605	621	6.22%
0300	Social Security	10,195	9,488	9,108	10,531	11,269	738	7.01%
0321	PERA	9,220	9,170	7,944	9,574	10,254	680	7.10%
0400	Group insurance	12,980	13,933	13,205	19,080	19,485	405	2.12%
0500	Workers compensation	8,020	8,622	7,008	9,909	9,688	(221)	-2.23%
0600	Unemployment	-	-	-	-	-	-	0.00%
	Total personnel services	<u>178,738</u>	<u>173,825</u>	<u>160,582</u>	<u>187,228</u>	<u>198,530</u>	<u>11,302</u>	<u>6.04%</u>
Materials & supplies:								
1230	Supplies, equipment	6,205	1,242	841	1,950	1,950	-	0.00%
1240	Supplies, streets	4,840	5,627	4,754	6,500	6,500	-	0.00%
1260	Supplies, traffic control	992	-	560	900	900	-	0.00%
1600	Supplies, operating	1,103	559	1,308	2,000	2,000	-	0.00%
1700	Motor fuels & lubricants	9,465	8,003	9,603	7,865	9,425	1,560	19.83%
2400	Uniforms & clothing	1,765	1,627	1,590	1,211	1,500	289	23.86%
2410	Mats & towels	364	376	380	436	436	-	0.00%
	Total materials & supplies	<u>24,734</u>	<u>17,434</u>	<u>19,036</u>	<u>20,862</u>	<u>22,711</u>	<u>1,849</u>	<u>8.86%</u>
Contractual services:								
3030	Other professional services	19,225	13,405	13,323	16,450	16,950	500	3.04%
3100	Telephone	1,128	1,353	894	966	966	-	0.00%
3610	Memberships	210	200	200	215	230	15	6.98%
3630	Training & conferences	170	285	1,590	1,005	1,185	180	17.91%
4010	Rental, equipment	3,981	2,046	3,000	5,000	2,500	(2,500)	-50.00%
4800	Insurance	4,536	5,206	4,960	6,200	6,200	-	0.00%
5130	Repairs, equipment	1,646	4,425	78	500	500	-	0.00%
	Total contractual supplies	<u>30,896</u>	<u>26,920</u>	<u>24,045</u>	<u>30,336</u>	<u>28,531</u>	<u>(1,805)</u>	<u>-5.95%</u>
Total street pavement management		<u>234,368</u>	<u>218,179</u>	<u>203,663</u>	<u>238,426</u>	<u>249,772</u>	<u>11,346</u>	<u>4.76%</u>
		55,630	44,354	43,081	51,198	51,242		

Fund: 100 Department: 4470		Pavement Management				
Account	Description	2020	2021	2022	2023	Description
1230	Supplies, equipment < \$5000	750	750	750	750	Safety vests and other safety equipment
		1,000	500	-	-	Radio/hearing protection
		-	-	800	800	Chainsaw
		-	400	400	400	Hand tools
		1,750	1,650	1,950	1,950	
1240	Supplies, street repair	4,000	4,000	4,000	4,000	Asphalt & concrete for street patching & curb repair
		1,000	1,000	1,000	1,000	Disposal
		1,500	1,500	1,500	1,500	Bituminous tack coat/crack fill material
		6,500	6,500	6,500	6,500	
1260	Supplies, traffic control	400	400	400	400	Traffic cones/baracades
		500	500	500	500	portable signs (traffic control)
		900	900	900	900	
1600	Supplies, operating	1,350	1,350	1,350	1,350	Asphalt hand tools, rakes, etc.
		650	650	650	650	Batteries, shop supplies, etc.
		2,000	2,000	2,000	2,000	
1700	Motor fuels & lubricants	4,225	3,770	4,290	5,200	Diesel fuel: 1300 gallons @ \$4.00
		3,575	2,990	3,575	4,225	Unleaded fuel: 1300 gallons @ \$3.75
		7,800	6,760	7,865	9,425	
2400	Uniforms & clothing	1,001	1,001	1,001	1,200	Uniforms (10.9% of \$4,500)
		210	210	210	300	Clothing and boot allowance (1.2@\$175)
		1,211	1,211	1,211	1,500	
2410	Mats & towels	436	436	436	436	Share of floor mats and shop towels (10.9% of \$4,000)
		436	436	436	436	
3030	Other professional services	1,800	1,800	1,800	1,800	Pavement Mgmt software annual maintenance.
		5,000	5,000	5,000	5,000	Engineering services.
		500	500	500	500	Asset management software annual maintenance
		650	650	650	650	ROW weed control
		2,500	2,500	2,500	3,000	Sidewalk joint corrections
		6,000	6,000	6,000	6,000	CSAH 10 Planter Maintenance
		16,450	16,450	16,450	16,950	
3100	Communications	966	966	966	966	Cellular telephones (10.5% of \$9,200)
		966	966	966	966	
3610	Memberships	200	200	200	200	American Public Works Association memb. (APWA) (1/4 of \$800)
		15	15	15	30	Pesticide license renewal (TF)
		215	215	215	230	
3630	Training & conferences	50	50	50	50	Computer classes
		150	150	150	150	Electronics updates, other classes
		60	60	60	60	Hearing test/RTN training (1.16@\$50)
		60	60	60	240	Maintenance Expo
		150	150	150	150	APWA/MN conferences.
		250	250	250	250	Pavement, sealcoating, patching & sealcoating seminars.
		150	150	150	150	Equipment operator training
		60	60	60	60	Vehicle inspection license renewal
		75	75	75	75	Vehicle inspection recertification
		1,005	1,005	1,005	1,185	
4010	Rentals, equipment	2,500	2,500	2,500	-	Annual trade-in of skidsteer loaders (will purchase out of 460 Veh Equip)
		2,500	2,500	2,500	2,500	Specialized equip rental (chipper, crack sealing.)
		5,000	5,000	5,000	2,500	
4800	Bonding & insurance	4,800	4,800	4,800	4,800	Insurance policy premiums
		1,400	1,400	1,400	1,400	Allowance for insurance policy deductibles
		6,200	6,200	6,200	6,200	
5130	Repairs, equipment	500	500	500	500	Misc. equipment repairs
		500	500	500	500	
		50,933	49,793	51,198	51,242	
		0.30%	-2.24%	2.82%	0.09%	
		10 yr avg	10 yr avg	10 yr avg	10 yr avg	
		59,995	58,978	58,319	57,509	

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Street Snow & Ice Control (100 - 4472):						51,242		
Personnel services:								
0100	Salaries, regular	72,027	67,450	58,479	70,288	75,510	5,222	7.43%
0110	Salaries, overtime	24,759	18,155	19,309	7,958	8,279	321	4.03%
0300	Social Security	7,025	6,169	5,716	5,955	6,379	424	7.12%
0321	PERA	7,320	6,243	5,634	5,839	6,254	415	7.11%
0400	Group insurance	11,077	8,551	7,401	11,880	11,880	-	0.00%
0500	Workers compensation	6,178	6,507	5,015	7,105	6,918	(187)	-2.63%
	Total personnel services	128,386	113,075	101,554	109,025	115,220	6,195	5.68%
Materials & supplies:								
1230	Supplies, equipment	8,536	9,597	18,325	7,900	8,900	1,000	12.66%
1600	Supplies, operating	30,405	30,830	22,000	31,175	31,375	200	0.64%
1700	Motor fuels & lubricants	5,104	3,295	2,737	3,480	4,180	700	20.11%
2400	Uniforms & clothing	573	540	520	458	550	92	20.09%
2410	Mats & towels	302	316	316	328	328	-	0.00%
	Total materials & supplies	44,920	44,578	43,898	43,341	45,333	1,992	4.60%
Contractual services:								
3030	Other professional services	1,277	1,464	1,551	1,450	1,450	-	0.00%
3100	Telephone and data cards	1,459	882	1,075	3,079	3,079	-	0.00%
3610	Memberships	-	-	-	-	-	-	0.00%
3630	Training & conferences	-	85	-	285	285	-	0.00%
5130	Repairs, equipment	1,950	1,262	1,306	6,000	6,000	-	0.00%
	Total contractual supplies	4,686	3,693	3,932	10,814	10,814	-	0.00%
Capital outlays								
7030	Equipment	-	-	-	-	-	-	0.00%
	Total capital outlays	-	-	-	-	-	-	0.00%
Total streets snow & ice control		177,992	161,346	149,384	163,180	171,367	8,187	5.02%
		49,606	48,271	47,830	54,155	56,147		
						56,147		

Fund: 100 Department: 4472		Snow & Ice Control				
Account	Description	2020	2021	2022	2023	Description
1230	Supplies, equipment < \$5000	500	500	500	500	Filters
		5,000	5,000	5,000	5,000	Skidsteer broom
		400	400	400	400	Chloride Tank
		2,000	2,000	2,000	3,000	Cutting edges, plow shoes
		7,900	7,900	7,900	8,900	
1600	Supplies, operating	800	800	800	1,000	Welding supplies, steel stock, sod for boulevards, etc.
		2,250	2,250	2,250	2,250	Liquid Mg Chloride: 1,500 gallons @ \$1.50 per gallon.
		28,125	28,125	28,125	28,125	Salt: 375 tons @ \$75 per ton.
		31,175	31,175	31,175	31,375	
1700	Motor fuels & lubricants	180	180	180	180	Engine oil: 30 gallons @ \$6.00 per gallon.
		3,250	2,900	3,300	4,000	Diesel fuel: 1,000 gallons @ \$4.00 per gallon.
		3,430	3,080	3,480	4,180	
2400	Uniforms & clothing	300	300	300	350	Uniforms (8.2% of \$4,500)
		158	158	158	200	Clothes & boots allowance (.9@\$175)
		458	458	458	550	
2410	Mats & towels	328	328	328	328	Cost share of mats & towels (8.2% of \$4,000)
		328	328	328	328	
3030	Other professional services	1,450	1,450	1,450	1,450	Weather service reports
		1,450	1,450	1,450	1,450	
3100	Telephone	579	579	579	579	Cellphone (6.3% of \$7,500)(\$9,200)
		750	750	2,500	2,500	GPS data cards (Precise)
		1,329	1,329	3,079	3,079	
3630	Training	85	85	85	85	Hearing tests/RTN training (1.1@\$XX)
		200	200	200	200	Defensive Driving class (2 staff)
		285	285	285	285	
5130	Repairs, equipment	6,000	6,000	6,000	6,000	Plow, blower, salt spreader repairs, paint plow assemblies
		6,000	6,000	6,000	6,000	
		52,355	52,005	54,155	56,147	
		12.29%	-0.67%	4.13%	3.68%	
		10 yr avg	10 yr avg	10 yr avg	10 yr avg	
		45,108.20	45,705.40	46,887.60	48,451.10	

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Street Sign Maintenance (100 - 4475):								
Personnel services:								
0100	Salaries, regular	19,773	20,766	18,264	21,470	22,814	1,344	6.26%
0110	Salaries, overtime	983	1,003	540	914	1,007	93	10.18%
0150	Salaries, part-time	-	-	-	3,328	3,535	207	6.22%
0300	Social Security	1,523	1,554	1,373	1,968	2,091	123	6.25%
0321	PERA	1,526	1,555	1,377	1,679	1,787	108	6.43%
0400	Group insurance	2,642	2,739	2,646	3,600	3,735	135	3.75%
0500	Workers compensation	1,431	1,539	1,356	1,922	1,871	(51)	-2.65%
	Total personnel services	<u>27,878</u>	<u>29,156</u>	<u>25,556</u>	<u>34,881</u>	<u>36,840</u>	<u>1,959</u>	<u>5.62%</u>
Materials & supplies:								
1600	Supplies, operating	8,800	4,059	3,151	22,750	22,750	-	0.00%
2400	Uniforms & clothing	211	255	290	435	435	-	0.00%
2410	Mats & towels	61	63	64	160	160	-	0.00%
	Total materials & supplies	<u>9,072</u>	<u>4,377</u>	<u>3,505</u>	<u>23,345</u>	<u>23,345</u>	<u>-</u>	<u>0.00%</u>
Contractual services:								
3030	Other professional services	6,822	6,050	6,115	8,500	8,500	-	0.00%
3100	Telephone	120	-	-	230	230	-	0.00%
3250	Electricity - traffic signals	2,884	3,073	3,338	3,000	3,000	-	0.00%
3630	Training & conferences	-	20	-	20	20	-	0.00%
5130	Repairs, equipment	542	-	87	500	500	-	0.00%
	Total contractual supplies	<u>10,368</u>	<u>9,143</u>	<u>9,540</u>	<u>12,250</u>	<u>12,250</u>	<u>-</u>	<u>0.00%</u>
Total street sign maintenance		<u>47,318</u>	<u>42,676</u>	<u>38,601</u>	<u>70,476</u>	<u>72,435</u>	<u>1,959</u>	<u>2.78%</u>
		<u>19,440</u>	<u>13,520</u>	<u>13,045</u>	<u>35,595</u>	<u>35,595</u>		
						<u>35,595</u>		
		<u>309,457</u>	<u>337,592</u>	<u>339,612</u>	<u>341,723</u>	<u>365,007</u>		

Fund: 100 Department: 4475		Street Sign Maintenance				
Account	Description	2020	2021	2022	2023	Description
1600	Supplies, operating	15,000	15,000	15,000	15,000	Signs, posts, sign hardware, and supplies, mail boxes & posts
		5,000	5,000	5,000	5,000	Street name sign panels, posts, hardware
		1,750	1,750	1,750	1,750	Pavement marking paint (moved from 4470)
		500	500	500	500	Shop supplies - fasteners, degreasers, etc
		500	500	500	500	Graffiti remover
		22,750	22,750	22,750	22,750	
2400	Uniforms & clothing	81	81	81	81	Uniforms (1.8% of \$4,500)
		354	354	354	354	Clothes and boot allowance (.2@\$175)
		435	435	435	435	
2410	Mats & towels	160	160	160	160	Cost share of mats & towels (4% of \$4,000)
		160	160	160	160	
3030	Other professional services	8,000	8,000	8,000	8,000	Contract pavement marking (Ramsey Co)(moved from 4470)
		500	500	500	500	Asset management software annual maintenance
		8,500	8,500	8,500	8,500	
3100	Telephone	230	230	230	230	Cellphone (2.5% of \$8,000)(\$9,200)
		230	230	230	230	
3250	Electricity - traffic signals	3,000	3,000	3,000	3,000	Electricity for traffic signals
		3,000	3,000	3,000	3,000	
3630	Training & conferences	20	20	20	20	Hearing test/RTN training (.4@\$50)
		20	20	20	20	
5130	Repairs, equipment	500	500	500	500	Traffic signal repairs & maintenance
		500	500	500	500	
		35,595	35,595	35,595	35,595	
		0.00%	0.00%	0.00%	0.00%	
		10 yr avg	10 yr avg	10 yr avg	10 yr avg	
		22,390	25,128	27,891	30,631	
	Grand Total all PW Departments	344,026	345,106	341,723	365,007	
		7.65%	0.31%	-0.98%	6.81%	

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Convention & Visitor's Bureau (100-4653)								
Contractual services								
3045	N Metro Convention Bureau	65,455	29,314	47,865	47,500	50,350	2,850	6.00%
	Total contractual services	<u>65,455</u>	<u>29,314</u>	<u>47,865</u>	<u>47,500</u>	<u>50,350</u>	<u>2,850</u>	<u>6.00%</u>
Total Convention & Visitor's Bureau		<u>65,455</u>	<u>29,314</u>	<u>47,865</u>	<u>47,500</u>	<u>50,350</u>	<u>2,850</u>	<u>6.00%</u>
						50,350		
Miscellaneous (100 - 4700):								
Personnel services								
0300	Social security	144	74	25	-	-	-	0.00%
0321	PERA	287	395	385	-	-	-	0.00%
0400	Group insurance	377	383	218	-	-	-	0.00%
0750	Fitness program	2,854	2,722	2,269	6,500	6,500	-	0.00%
	Total personnel services	<u>3,662</u>	<u>3,574</u>	<u>2,897</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>	<u>0.00%</u>
						6,500		
Contractual services								
3065	Family & youth social services	35,329	22,054	51,936	53,206	57,729	4,523	8.50%
3900	Family & youth social services	-	35,000	-	-	-	-	0.00%
	Total contractual services	<u>35,329</u>	<u>57,054</u>	<u>51,936</u>	<u>53,206</u>	<u>57,729</u>	<u>4,523</u>	<u>8.50%</u>
						57,729		
Miscellaneous								
9100	Contingency	-	-	-	-	35,000	35,000	0.00%
9900	Transfers - EDA	50,000	50,000	50,000	50,000	50,000	-	0.00%
9900	Transfers - Vehicle & Equip. Fun	325,000	299,000	400,000	300,000	300,000	-	0.00%
9900	Transfers - Special Projects	125,000	475,000	725,000	75,000	75,000	-	0.00%
9900	Transfers - Community Center	190,000	550,000	350,000	350,000	350,000	-	0.00%
9900	Transfers - Street Improvement	-	-	-	-	1,500,000	1,500,000	0.00%
	Total miscellaneous	<u>690,000</u>	<u>1,374,000</u>	<u>1,525,000</u>	<u>775,000</u>	<u>2,310,000</u>	<u>1,535,000</u>	<u>198.06%</u>
						2,275,000		0.00%
Total miscellaneous		<u>728,991</u>	<u>1,434,628</u>	<u>1,579,833</u>	<u>834,706</u>	<u>2,374,229</u>	<u>1,539,523</u>	<u>184.44%</u>
Debt Service (100 - 4750):								
Debt Service ESP								
8011	Lease payable	19,459	157,885	-	-	-	-	0.00%
8021	Interest	5,036	8,583	-	-	-	-	0.00%
	Total debt service	<u>24,495</u>	<u>166,468</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>

Fund: 100 Department: 4653		Convention & Visitor's Bureau				
Account	Description	2020	2021	2022	2023	Description
3045	N Metro Convention Bureau	64,600	47,500	47,500	50,350	Payment of 95% of hotel/motel tax collections to (3% tax on gross receipts) support the promotion of tourism. (City retains 5% for administration)
		64,600	47,500	47,500	50,350	

Fund: 100 Department: 4700		Miscellaneous				
Account	Description	2020	2021	2022	2023	Description
0750	Fitness program	6,500	6,500	6,500	6,500	Fitness program (maximum \$75/month paid with employee sick leave time)
		6,500	6,500	6,500	6,500	
3065	Family & youth social services	22,779	26,656	28,206	30,604	Northeast Youth and Family Services (NYFS)(8.5% for 2023) NYFS Mental health case management (assist police)
		14,000	25,000	25,000	27,125	
		36,779	51,656	53,206	57,729	
9100	Contingency	-	-	-	35,000	Unexpected expenditures, deductibles, grant matches
		-	-	-	35,000	
9900	Transfers - miscellaneous	50,000	50,000	50,000	50,000	Transfer to Economic Development Authority (EDA) SR fund
		200,000	350,000	350,000	350,000	Transfer to Community Center SR fund (for P&R operating costs)
		299,000	299,000	300,000	300,000	Transfer to Vehicle & Equipment CP fund
		75,000	75,000	75,000	75,000	Transfer to Special Projects CP fund
		-	-	-	1,500,000	Transfer to Street Improvement CP fund (from assigned FB)
Total Transfers		624,000	774,000	775,000	2,275,000	
		667,279	832,156	834,706	2,374,229	

Fund: 100 Department: 4750		Debt Service				
Account	Description	2020	2021	2022	2023	Description
8011	Lease payable	20,049	-	-	-	Lease payable Energy Savings Program (matures 2-23-27)
8021	Interest	4,446	-	-	-	Interest
		24,495	-	-	-	

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CITY OF MOUNDS VIEW, MINNESOTA
Special Revenue Funds 2023 Budgets
Combining Statement of Revenues and Expenditures
and Net Changes in Fund Balances

	Cable		EDA	Community	Lakeside	Recycling	TIF	TIF	Total	
	TV	Forfeiture		Center	Park	Grant	District #5	District #6	2023	2022
Revenues:										
Taxes	112,000	-	100,000	-	-	-	1,884,584	83,935	2,180,519	2,127,185
Intergovernmental:										
County grants	-	-	-	-	-	32,631	-	-	32,631	32,631
Other local govt.	-	-	-	-	25,000	-	-	-	25,000	23,000
Charges for services:										
Culture and recreation	-	-	-	433,000	-	-	-	-	433,000	421,000
Miscellaneous:										
Fines	-	2,000	-	-	-	-	-	-	2,000	2,000
Investment income	-	-	-	300	25	-	1,500	500	2,325	2,025
Other	-	-	-	-	500	-	-	-	500	500
Total revenues	112,000	2,000	100,000	433,300	25,525	32,631	1,886,084	84,435	2,675,975	2,608,341
Expenditures:										
Public safety										
Supplies	-	10,200	-	-	-	-	-	-	10,200	4,200
Contractual services	-	500	-	-	-	-	-	-	500	500
Sanitation										
Personal services	-	-	-	-	-	18,100	-	-	18,100	16,284
Supplies	-	-	-	-	-	750	-	-	750	500
Contractual services	-	-	-	-	-	13,784	-	-	13,784	15,847
Culture and recreation:										
Personal services	48,557	-	-	581,885	5,765	-	-	-	636,207	601,681
Supplies	2,700	-	-	29,600	2,500	-	-	-	34,800	33,780
Contractual services	59,052	-	-	249,114	17,260	-	-	-	325,426	334,736
Economic development										
Personal services	-	-	161,766	-	-	-	-	-	161,766	156,168
Supplies	-	-	350	-	-	-	-	-	350	350
Contractual services	-	-	60,824	-	-	-	1,769,690	76,042	1,906,556	1,863,228
Capital outlay	-	-	30,000	-	-	-	-	-	30,000	30,000
Total expenditures	110,309	10,700	252,940	860,599	25,525	32,634	1,769,690	76,042	3,138,439	3,057,274
Surplus of revenues over (under) expenditures	1,691	(8,700)	(152,940)	(427,299)	-	(3)	116,394	8,393	(462,464)	(448,933)
Other financing sources (uses)										
Transfers in	-	-	152,622	350,000	-	-	-	-	502,622	499,633
Transfers out	-	-	-	-	-	-	(94,229)	(8,393)	(102,622)	(99,633)
Total other financing sources (uses)	-	-	152,622	350,000	-	-	(94,229)	(8,393)	400,000	400,000
Net change in fund balance	1,691	(8,700)	(318)	(77,299)	-	(3)	22,165	-	(62,464)	(48,933)
Fund balance, January 1:	176,699	9,398	1,303,993	319,208	17,688	31,594	919,485	34,064	2,812,129	2,712,073
Fund balance, December 31	178,390	698	1,303,675	241,909	17,688	31,591	941,650	34,064	2,749,665	2,663,140

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Cable TV (Fund 210):								
Revenues								
3180	Franchise fee	117,649	116,730	122,006	116,000	112,000	(4,000)	-3.45%
3680	Other revenue	-	-	3,500	-	-	-	0.00%
	Total revenue	<u>117,649</u>	<u>116,730</u>	<u>125,506</u>	<u>116,000</u>	<u>112,000</u>	<u>(4,000)</u>	<u>-3.45%</u>
Operating expenses								
Operations (4350)								
Personnel services								
0100	Salaries, regular	68,926	37,650	39,799	42,784	27,406	(15,378)	-35.94%
0110	Salaries, over-time	1,096	-	-	-	-	-	0.00%
0150	Salaries, part-time	-	-	-	-	11,248	11,248	#DIV/0!
0300	Social security	3,865	2,532	2,695	3,272	2,956	(316)	-9.66%
0321	PERA	4,080	2,853	2,939	3,208	2,900	(308)	-9.60%
0400	Group insurance	10,424	7,485	7,583	8,878	3,762	(5,116)	-57.63%
0500	Workers compensation	218	255	238	351	285	(66)	-18.80%
	Total personnel services	<u>88,609</u>	<u>50,775</u>	<u>53,254</u>	<u>58,493</u>	<u>48,557</u>	<u>(9,936)</u>	<u>-16.99%</u>
Materials & supplies								
1230	Supplies, equipment	978	-	75	2,000	2,000	-	0.00%
1600	Supplies, operating	5	-	22	710	700	(10)	-1.41%
	Total materials & supplies	<u>983</u>	<u>-</u>	<u>97</u>	<u>2,710</u>	<u>2,700</u>	<u>(10)</u>	<u>-0.37%</u>
Contractual services								
3030	Other professional services	9,258	27,103	25,776	22,500	26,500	4,000	17.78%
3630	Training & conferences	199	-	-	-	-	-	0.00%
3800	Mileage & parking	3	-	-	-	-	-	0.00%
3900	Grants & subsidies	29,256	29,494	29,573	30,603	31,052	449	1.47%
5130	Repairs, equipment	-	-	-	1,500	1,500	-	0.00%
	Total contractual services	<u>38,716</u>	<u>56,597</u>	<u>55,349</u>	<u>54,603</u>	<u>59,052</u>	<u>4,449</u>	<u>8.15%</u>
Capital								
7030	Equipment	107,921	-	-	-	-	-	0.00%
	Total capital outlays	<u>107,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
	Total expenditures	<u>236,229</u>	<u>107,372</u>	<u>108,700</u>	<u>115,806</u>	<u>110,309</u>	<u>(5,497)</u>	<u>-4.75%</u>
	Net change in fund balance	<u>(118,580)</u>	<u>9,358</u>	<u>16,806</u>	<u>194</u>	<u>1,691</u>	<u>1,497</u>	<u>771.65%</u>
	Fund balance, beginning year	<u>268,921</u>	<u>150,341</u>	<u>159,699</u>	<u>176,505</u>	<u>176,699</u>	<u>194</u>	<u>0.11%</u>
	Fund balance, end of year	<u>\$ 150,341</u>	<u>\$ 159,699</u>	<u>\$ 176,505</u>	<u>\$ 176,699</u>	<u>\$ 178,390</u>	<u>\$ 1,691</u>	<u>0.96%</u>
		39,699	56,597	55,446	57,313	61,752	61,752	

Fund: 210 Cable TV					Revenues	
Account	Description	2020	2021	2022	2023	Description
3180	Franchise fee revenue	116,000	112,000	116,000	112,000	Estimated collections
		116,000	112,000	116,000	112,000	

Fund: 210 Department: 4350					Operations	
1230	Supplies, equipment < \$5000	2,000	2,000	2,000	2,000	Equipment costing less than \$5,000 per item
		2,000	2,000	2,000	2,000	
1600	Supplies, operating	200	200	200	200	Recording media - tapes, DVD's
		800	800	510	500	Batteries, cables, bulbs, tapes, misc
		1,000	1,000	710	700	
3030	Other professional services	6,500	6,500	6,500	6,500	Web streaming meetings \$501 per month. (current \$1502/qtr)
		23,000	16,000	16,000	20,000	Broadcast and Video Production support
		29,500	22,500	22,500	26,500	
3630	Training & conferences	500	300	-	-	Attendance at local training
		500	300	-	-	
3800	Mileage & parking	50	25	-	-	Mileage
		50	25	-	-	
3900	Grants & subsidies	30,259	31,167	30,603	31,052	Share of costs of North Suburban Cable Commission
		30,259	31,167	30,603	31,052	
5130	Repairs, equipment	1,500	1,500	1,500	1,500	Repair and maintenance of equipment
		1,500	1,500	1,500	1,500	
7030	Capital, equipment > \$5000	-	-	-	-	Supplemental duct work/air conditioning
		-	-	-	-	Control room/Council chambers replacement
		-	-	-	-	

64,809 58,492 57,313 61,752
-57.98% -9.75% -2.02% 7.75%

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Forfeiture (Fund 225):								
Revenues								
3514	Forfeitures	20,312	22,816	11,664	2,000	2,000	-	0.00%
	Total revenue	20,312	22,816	11,664	2,000	2,000	-	0.00%
Operating expenses (4200):								
Materials & supplies								
1230	Supplies, equipment	2,305	13,961	4,620	4,000	10,000	6,000	150.00%
1600	Supplies, operating	280	6,900	-	200	200	-	0.00%
	Total materials & supplies	2,585	20,861	4,620	4,200	10,200	6,000	142.86%
Contractual services								
3030	Other professional services	8,313	5,391	4,198	500	500	-	0.00%
	Total contractual services	8,313	5,391	4,198	500	500	-	0.00%
Capital								
7030	Equipment	-	-	-	-	-	-	0.00%
	Total capital outlays	-	-	-	-	-	-	0.00%
	Total expenses	10,898	26,252	8,818	4,700	10,700	6,000	127.66%
	Net change in fund balance	9,414	(3,436)	2,846	(2,700)	(8,700)	(6,000)	222.22%
	Fund balance, beginning year	3,274	12,688	9,252	12,098	9,398	(2,700)	-22.32%
	Fund balance, end of year	12,688	9,252	12,098	9,398	698	(8,700)	-92.57%

Fund: 225 Forfeiture				Revenues		
Account	Description	2020	2021	2022	2022	Description
3514	Forfeitures	2,000	2,000	2,000	2,000	Sale of forfeited vehicles at auction.
		2,000	2,000	2,000	2,000	

Fund: 225 Department: 4200				Operations			
1230	Supplies - equipment < \$5000	7,600	-	-	-	(2) radios	
		5,000	-	-	-	(2) light bars	
			500	-	-	-	Crime scene kit
		-	6,000	-	-	-	Evidence tracking system (barcode)
		-	-	-	6,000	-	Body/squad cameras
		-	-	4,000	4,000	-	Miscellaneous vehicle equipment
		-	-	-	-	-	Portable Breath Tester (PBT)
		-	1,200	-	-	Replacement Glock pistols (2)	
		12,600	7,700	4,000	10,000		
1600	Supplies - operating	200	200	200	200	Supplies to prepare vehicles for auction. (tows, title fees, batteries)	
		200	200	200	200		
3030	Other professional services	500	500	500	500	Share of auction costs.	
		500	500	500	500		
7030	Equipment > \$5000	-	-	-	-	Camera	
		-	-	-	-		
		13,300	8,400	4,700	10,700		
		315.63%	-36.84%	-44.05%	127.66%		

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
EDA (Fund 230):								
Revenues								
3101	Tax collections	93,170	100,774	99,973	100,000	100,000	-	0.00%
3464	Development fee - nonrefundable	-	-	1,500	-	-	-	0.00%
3610	Investment income	-	-	-	-	-	-	0.00%
3615	Interest received on notes	309	45	239	-	-	-	0.00%
3680	Other revenue	1,654	-	-	-	-	-	0.00%
3972	Transfers	135,563	839,036	146,679	149,633	152,622	2,989	2.00%
	Total revenue	230,696	939,855	248,391	249,633	252,622	2,989	1.20%
Operating expenses								
Housing and Economic Development (4650):								
Personnel services								
0100	Salaries, regular	91,694	114,465	117,010	119,753	123,765	4,012	3.35%
0150	Salaries, part-time	12,719	-	-	-	-	-	0.00%
0300	Social security	6,884	7,694	8,173	9,161	9,468	307	3.35%
0321	PERA	7,676	8,560	8,535	8,981	9,283	302	3.36%
0400	Group insurance	14,249	14,616	14,866	17,426	18,126	700	4.02%
0500	Workers compensation	569	666	611	847	1,124	277	32.70%
	Total personnel services	133,791	146,001	149,195	156,168	161,766	5,598	3.58%
Materials & supplies								
1600	Supplies, operating	-	751	-	200	200	-	0.00%
2100	Book & periodicals	-	-	-	150	150	-	0.00%
	Total materials & supplies	-	751	-	350	350	-	0.00%
Contractual services								
3030	Other professional services	33,461	30,563	22,709	32,472	32,508	36	0.11%
3100	Telephone	550	600	600	600	600	-	0.00%
3420	Advertisements	780	-	-	1,500	1,500	-	0.00%
3430	Printing	-	-	-	500	500	-	0.00%
3610	Memberships	940	110	295	950	950	-	0.00%
3630	Training & conferences	2,647	351	525	3,490	3,490	-	0.00%
3800	Mileage	1,790	247	970	350	350	-	0.00%
4750	Real estate taxes	19,993	-	-	-	-	-	0.00%
4800	Insurance	475	754	519	649	649	-	0.00%
5210	Housing improvement	2,570	1,524	2,455	22,222	20,277	(1,945)	-8.75%
	Total contractual services	63,206	34,149	28,073	62,733	60,824	(1,909)	-3.04%
Capital outlays								
9300	Business subsidies	-	-	5,000	30,000	30,000	-	0.00%
	Total expenditures	196,997	180,901	182,268	249,251	252,940	3,689	1.48%
Net change in fund balance		33,699	758,954	66,123	382	(318)	(700)	-183.25%
Fund balance, beginning year		444,835	478,534	1,237,488	1,303,611	1,303,993	382	0.03%
Adj for land held for resale								
Fund balance, end of year		478,534	1,237,488	1,303,611	1,303,993	1,303,675	(318)	-0.02%

Fund: 230 EDA						Revenues
Account	Description	2020	2021	2022	2023	Description
3101	Tax revenue	100,000	100,000	100,000	100,000	EDA/HRA Levy (Increase to \$150,000 in 2024 per strategic plan)
		100,000	100,000	100,000	100,000	
3972	Transfers	88,036	89,690	91,484	94,229	Transfers from TIF 5
		-	6,989	8,149	8,393	Transfers from TIF 6
		-	-	-	-	Transfers from TIF 7
		50,000	50,000	50,000	50,000	Transfers from General Fund
		701,000	-	-	-	Transfer from Street Improvement
		839,036	146,679	149,633	152,622	
		939,036	246,679	249,633	252,622	

Fund: 230 Department: 4650						Housing and Economic Development
1600	Supplies, operating	360	200	200	200	Misc office supplies
		360	200	200	200	
2100	Books & periodicals	200	150	150	150	Misc. reports & periodicals (Finance & Commerce)
		200	150	150	150	
3030	Other professional services	4,000	4,000	4,000	4,000	Legal fees for development reviews
		5,000	5,000	5,000	5,000	Financial consultant fees (Ehlers)
		14,500	14,500	14,500	14,500	Special project consultant fees
		1,738	1,772	1,772	1,808	5% of audit (23-36,145, 24-36,870, 25-37,605, 26-38,360)
		4,500	4,500	4,500	4,500	Loan Program and Energy Audit Consultant (CEE)
		1,000	2,700	2,700	2,700	Marketing Consultant fees
		30,738	32,472	32,472	32,508	
3100	Telephone	600	600	600	600	Cell phone
		600	600	600	600	
3420	Advertising	1,500	1,500	1,500	1,500	Targeted advertisements.
		1,500	1,500	1,500	1,500	
3430	Printing	400	400	400	400	Property ad printing
		100	100	100	100	Misc printing
		500	500	500	500	
3610	Memberships	400	400	400	400	Economic Development Assoc of MN (EDAM)
		250	250	250	250	Twin Cities North Chamber of Commerce dues
		-	300	300	300	Mn Real Estate Exchangers (MREE)
		60	60	-	-	MN Assoc. of Govt. Communicators (MAGC)
		710	1,010	950	950	
3630	Training & conferences	535	535	535	535	IEDC Conference Minneapolis
		275	275	275	275	Ehlers Finance Seminar
		600	600	1,200	1,200	EDAM spring/summer conferences
		2,007	2,020	1,480	1,480	Other miscellaneous training
		9,417	3,430	3,490	3,490	
3800	Mileage	350	350	350	350	Misc. mileage
4800	Insurance	649	649	649	649	Allocation of the City's property & liability insurance
		649	649	649	649	
5210	Housing programs	23,000	23,000	22,222	20,277	Housing Improvement programs
		23,000	23,000	22,222	20,277	
9300	Business loans/subsidies/grants	25,000	30,000	30,000	30,000	Business improvement partnership loans/subsidies/grants
		25,000	30,000	30,000	30,000	
		93,024	93,861	93,083	91,174	
		-46.05%	0.90%	-0.83%	-2.05%	

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2023 Budget Summary

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Request</u>	<u>Change from 2022 Dollar</u>	<u>Percent</u>
Community Center (Fund 252):							
Building overhead (4350)							
Building overhead revenues	193,449	553,459	3,071	300	300	-	0.00%
Building overhead expenditures	53,119	360,996	-	-	-	-	0.00%
Net Building Overhead Operations	140,330	192,463	3,071	300	300	-	0.00%
Banquet Center (4730):							
Banquet revenues	117,585	18,577	90,131	104,500	124,500	20,000	19.14%
Banquet Center expenditures	126,953	90,694	120,713	160,536	191,229	30,693	19.12%
Net Banquet Center	(9,368)	(72,117)	(30,582)	(56,036)	(66,729)	(10,693)	19.08%
Recreation (4732):							
Recreation revenues	114,155	24,926	449,349	516,500	508,500	(8,000)	-1.55%
Recreation expenditures	279,654	213,172	483,618	626,139	622,752	(3,387)	-0.54%
Net Recreation	(165,499)	(188,246)	(34,269)	(109,639)	(114,252)	(4,613)	4.21%
Office/RISE space (4734):							
Office/RISE revenues	8,196	5,053	14,700	18,000	18,000	-	0.00%
Office/RISE expenditures	5,470	5,388	5,981	6,982	7,949	967	13.85%
Net Office/RISE space	2,726	(335)	8,719	11,018	10,051	(967)	-8.78%
Creative Kids Child Care Center (4736):							
Creative Kids revenues	132,000	132,000	132,000	132,000	132,000	-	0.00%
Creative Kids expenditures	29,800	27,817	32,500	37,210	38,670	1,460	3.92%
Net Creative Kids	102,200	104,183	99,500	94,790	93,330	(1,460)	-1.54%
Total revenue	565,385	734,015	689,251	771,300	783,300	12,000	1.56%
Total expenditures	494,996	698,067	642,812	830,867	860,599	29,732	3.58%
Net change in fund balance	70,389	35,948	46,439	(59,567)	(77,299)	(17,732)	29.77%
Fund balance, beginning year	225,999	296,388	332,336	378,775	319,208	(59,567)	-15.73%
Fund balance, end of year	296,388	332,336	378,775	319,208	241,909	(77,299)	-24.22%

(continued)

2023 Budget Summary

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Community Center (continued):							
Building overhead (4350)							
Building revenues:							
3610 Investment income	3,370	2,755	(790)	300	300	-	0.00%
3680 Miscellaneous	79	704	1,527	-	-	-	0.00%
3685 Insurance reimbursement	-	-	2,334	-	-	-	0.00%
3972 Transfers	190,000	550,000	-	-	-	-	0.00%
Total building overhead revolving revenues	193,449	553,459	3,071	300	300	-	0.00%
Operating expenses							
Personnel services							
0100 Salaries, regular	22,102	43,948	30,809	51,669	73,965	22,296	43.15%
0110 Salaries, overtime	626	357	1,731	1,234	1,326	92	7.46%
0150 Salaries, part-time	-	-	-	-	6,856	6,856	#DIV/0!
0300 Social Security	1,674	3,365	2,462	4,046	6,283	2,237	55.29%
0321 PERA	1,706	3,195	2,265	3,968	6,160	2,192	55.24%
0400 Group insurance	6,779	142	838	12,600	18,855	6,255	49.64%
0500 Workers compensation	2,183	2,397	2,090	2,889	5,399	2,510	86.88%
999 Allocation of salaries	(35,070)	(53,404)	(40,195)	(76,406)	(118,844)	(42,438)	55.54%
Total personnel services	-	-	-	-	-	-	0.00%
Materials & supplies							
1210 Supplies, buildings & grounds	3,165	901	790	1,500	1,500	-	0.00%
1230 Supplies, equipment	4,708	294	2,710	800	800	-	0.00%
1600 Supplies, operating	7,680	7,855	7,053	9,300	9,300	-	0.00%
2400 Uniforms	578	801	3,130	470	1,000	530	112.77%
2410 Mats & towels	2,494	1,640	3,200	2,500	2,500	-	0.00%
2999 Allocation of supplies	(18,625)	(11,491)	(16,883)	(14,570)	(15,100)	(530)	3.64%
Total materials & supplies	-	-	-	-	-	-	0.00%
Contractual services							
3030 Other professional services	15,384	11,193	15,886	16,900	2,400	(14,500)	-85.80%
3100 Telephone	4,755	5,163	4,645	3,500	5,100	1,600	45.71%
3200 Water & sewer	6,977	10,611	8,420	8,600	8,600	-	0.00%
3210 Electricity	46,201	41,922	54,015	47,000	49,000	2,000	4.26%
3220 Natural gas	16,299	13,155	17,308	17,000	17,500	500	2.94%
3530 Refuse collection	3,480	4,376	4,845	4,720	5,000	280	5.93%
3630 Training & conferences	-	-	-	1,000	2,000	1,000	100.00%
3999 Allocation of utilities & Ins	(93,095)	(86,420)	(105,120)	(98,720)	(89,600)	9,120	-9.24%
4010 Rental, equipment	-	-	-	-	-	-	0.00%
4800 Insurance (liability)	-	-	6,560	8,200	8,200	-	0.00%
5110 Repairs, building & grounds	13,200	11,917	7,859	9,770	9,770	-	0.00%
5130 Repairs, equipment	24,205	18,121	24,013	28,547	28,547	-	0.00%
5999 Allocation of repairs	(37,406)	(30,038)	(38,431)	(46,517)	(46,517)	-	0.00%
Total contractual services	-	-	-	-	-	-	0.00%
Debt service							
8011 Lease payable - principal	42,198	342,385	-	-	-	-	0.00%
8021 Lease payable - interest	10,921	18,611	-	-	-	-	0.00%
Total debt service	53,119	360,996	-	-	-	-	0.00%
Total Building overhead exp	53,119	360,996	-	-	-	-	0.00%
Total Building Overhead Net	140,330	192,463	3,071	300	300	-	0.00%
			160,434	159,807	151,217		(continued)

Fund: 252 Department: 4350 Community Center Building Overhead					Expenditures	
Account	Description	2020	2021	2022	2023	Description
1210	Supplies, bldgs & grounds	1,282	1,500	1,500	1,500	Lights, signs, fertilizer
		1,282	1,500	1,500	1,500	
1230	Supplies, equipment < \$5000	800	800	800	800	Small tools & equipment
		3,500	3,500	-	-	Drinking fountains
		4,300	4,300	800	800	
1600	Supplies, operating	7,800	7,800	9,300	9,300	Batteries, soap, paper towels, cleaning supplies for bathrooms
		7,800	7,800	9,300	9,300	Paper cups, plates, etc. for lounge & customer service events
2400	Uniforms	470	470	470	1,000	Uniforms/Clothing (7.3% of \$4,500 + .8 FTE x \$175)
		470	470	470	1,000	
2410	Mats & towels	1,500	2,250	2,250	2,250	Floor mats and cleaning towels to provide better protection of carpets
		250	250	250	250	Special events
		1,750	2,500	2,500	2,500	
3030	Other professional services	600	600	600	600	Backflow inspection, alarm inspection,
		500	500	500	500	Sprinkler inspections
		14,500	14,500	14,500	-	Custodial services: 12 months \$xxx
		1,300	1,300	1,300	1,300	Commercial carpet cleaning service (twice annually)
		16,900	16,900	16,900	2,400	
3100	Telephone & internet	3,200	3,500	3,500	5,100	Phones, internet, maintenance agreements, & repairs Metro I-Net
		3,200	3,500	3,500	5,100	
3200	Water & Wastewater	8,600	8,600	8,600	8,600	Water & sewer charges for community center
		8,600	8,600	8,600	8,600	
3210	Electricity	47,000	47,000	47,000	49,000	Estimated electric charges
		47,000	47,000	47,000	49,000	
3220	Natural gas	15,000	17,000	17,000	17,500	Estimated natural gas charges
		15,000	17,000	17,000	17,500	
3530	Refuse collection	3,804	4,176	4,320	4,600	Dumpsters \$360 x 12 months
		400	400	400	400	Extra garbage pick-up charges
		4,204	4,576	4,720	5,000	
3630	Training	-	-	1,000	1,000	Misc training
		-	-	-	1,000	Annual Conference
		-	-	1,000	2,000	
4800	Bonding & insurance	-	-	8,200	8,200	Insurance & bonding cost.
		-	-	8,200	8,200	
5110	Repairs, building & grounds	1,200	1,200	1,200	1,200	Repair floor tiles
		4,500	4,500	4,500	4,500	Exterior/Interior building maintenance
		770	770	770	770	Exterminator: 12 months X 64.02
		1,500	1,500	1,500	1,500	Fire alarm system service
		1,300	1,300	1,300	1,300	Parking lot & grounds maintenance
		500	500	500	500	Security system service
		9,770	9,770	9,770	9,770	
5130	Repairs, equipment	11,991	11,991	11,991	11,991	HVAC system maintenance contract
		-	-	8,556	8,556	Genesis Air bulbs (HVAC)
		5,000	6,000	6,000	6,000	HVAC repairs
		1,500	2,000	2,000	2,000	Plumbing, electrical, & misc. interior maintenance
	18,491	19,991	28,547	28,547		
8011	Lease payable (ESP)	43,478	-	-	-	Lease payable for energy savings program (matures 2-23-27)
8021	Interest	9,642	-	-	-	
		53,120	-	-	-	

191,887 143,907 159,807 151,217
6.89% -25.00% 11.05% -5.38%

2023 Budget Summary

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Community Center (continued):							
Banquet Center (4730):							
Banquet Revenues							
3634 Equipment rental	4,756	404	2,626	4,500	4,500	-	0.00%
3645 Rental - banquet facility	112,829	18,173	87,505	100,000	120,000	20,000	20.00%
							0.00%
Total banquet center revenue	117,585	18,577	90,131	104,500	124,500	20,000	19.14%
Banquet Expenditures							
Personnel services							
0100 Salaries, regular	-	370	49,979	50,308	66,545	16,237	32.28%
0110 Salaries, overtime	-	27	1,520	-	-	-	0.00%
0150 Salaries, part time regular pay	-	48	4,125	8,320	13,184	4,864	58.46%
0300 Social Security	-	-	4,211	4,484	6,099	1,615	36.02%
0321 PERA	-	-	3,705	4,397	5,979	1,582	35.98%
0400 Group insurance	-	-	1,080	13,512	9,495	(4,017)	-29.73%
0500 Workers compensation	-	-	320	481	2,421	1,940	403.33%
0999 Allocation of salaries	7,014	10,681	8,039	15,281	23,769	8,488	55.54%
Total personnel services	7,014	11,126	72,979	96,783	127,492	30,709	31.73%
					103,723		
Materials & supplies							
1210 Supplies, buildings & grounds	-	2	-	-	-	-	0.00%
1230 Supplies, equipment	767	1,509	1,621	5,000	5,000	-	0.00%
2999 Allocation of supplies	5,215	3,217	4,727	4,080	4,228	148	3.63%
Total materials & supplies	5,982	4,728	6,348	9,080	9,228	148	1.63%
Contractual services							
3030 Other professional services	72,511	38,463	451	5,636	5,654	18	0.32%
3100 Telephone	-	-	-	500	500	-	0.00%
3420 Advertising	111	438	38	1,500	3,000	1,500	100.00%
3430 Printing	-	-	35	250	250	-	0.00%
3999 Allocation of utilities	24,456	22,889	27,791	27,362	24,680	(2,682)	-9.80%
4800 Bonding & insurance	1,536	1,763	1,680	2,100	2,100	-	0.00%
5110 Repairs, building & grounds	3,431	1,628	30	2,700	2,700	-	0.00%
5130 Repairs, equipment	1,439	1,248	600	1,600	2,600	1,000	62.50%
5999 Allocation of repairs	10,473	8,411	10,761	13,025	13,025	(0)	0.00%
Total contractual services	113,957	74,840	41,386	54,673	54,509	(164)	-0.30%
			47,734	63,753	63,737		
Total banquet center expenditures	126,953	90,694	120,713	160,536	191,229	30,693	19.12%
Total Banquet Center net	(9,368)	(72,117)	(30,582)	(56,036)	(66,729)	(10,693)	19.08%

(continued)

Fund: 252 Community Center - 4730 Banquet Center					Expenditures	
Account	Description	2020	2021	2022	2023	Description
1230	Supplies, equipment	2,500	3,000	3,000	3,000	Tables, mirrors, microphones, projectors, etc. for Banquet Room
		-	-	2,000	2,000	Override upgrade to Audio/Visual system
		2,000	-	-	-	Ice machine
		4,500	3,000	5,000	5,000	
2999	Allocation of supplies	4,369	4,640	4,080	4,228	28% Allocation from overall building support
		4,369	4,640	4,080	4,228	
3030	Other professional services	869	886	886	904	2.5% of audit (23-36,145, 24-36,870, 25-37,605, 26-38,360)
		2,500	2,500	2,500	2,500	Miscellaneous professional services (linen service)
		48,485	-	-	-	Banquet facility management (16% of 311,512)
		1,750	1,750	1,750	1,750	Carpet cleaning 2 x year
		12,000	-	-	-	Extra staff for large events
		500	500	500	500	Legal costs
66,104	5,636	5,636	5,654			
3100	Telephone/Internet	-	-	500	500	Cell phone
		-	-	500	500	
3420	Advertising & marketing	500	500	1,500	3,000	Website and traditional advertising, marketing
		500	500	1,500	3,000	
3430	Printing	250	250	250	250	Brochures, flyers, etc.
		250	250	250	250	
3999	Allocation of utilities	25,547	27,041	27,362	24,680	28% Allocation from overall building utilities
		25,547	27,041	27,362	24,680	
4800	Bonding & insurance	2,100	2,100	2,100	2,100	Insurance & bonding cost
		2,100	2,100	2,100	2,100	
5110	Repairs, building & grounds	1,200	1,200	1,200	1,200	Interior building repairs specific to the banquet center/center divider repairs Dance floor maintenance
		1,500	1,500	1,500	1,500	
		2,700	2,700	2,700	2,700	
5130	Repairs, equipment	1,600	1,600	1,600	2,600	Repairs to kitchen, audio system, and other banquet equipment
		1,600	1,600	1,600	2,600	
5999	Allocation of repairs	7,913	8,333	13,025	13,025	28% Allocation from overall building repairs
		7,913	8,333	13,025	13,025	

115,583 55,800 63,753 63,737
-7.74% -51.72% 14.25% -0.03%

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Community Center (continued):								
Recreation (4732):								
Recreation Revenues								
3405	Recreation profit	53,141	-	-	-	-	-	0.00%
3406	Recreation program fees	-	-	44,090	121,000	100,000	(21,000)	-17.36%
3660	Gym & meeting room rental	33,844	22,704	32,621	25,000	28,000	3,000	12.00%
3661	Open gym participant fees	26,429	1,765	19,553	20,000	30,000	10,000	50.00%
3663	Senior memberships	-	-	1,669	-	-	-	0.00%
3679	Commissions - vending	741	457	1,416	500	500	-	0.00%
3972	Transfers	-	-	350,000	350,000	350,000	-	0.00%
	Total Recreation revenues	114,155	24,926	449,349	516,500	508,500	(8,000)	-1.55%
	MCA revenues							
Recreation Expenditures								
Personnel services								
0100	Salaries, regular		1,684	183,556	137,834	158,746	20,912	15.17%
0110	Salaries, overtime		-	761	-	-	-	0.00%
0150	Salaries, part-time		-	64,912	166,400	120,304	(46,096)	-27.70%
0300	Social security		123	18,701	23,274	21,347	(1,927)	-8.28%
0321	Pensions		218	14,308	22,817	20,928	(1,889)	-8.28%
0400	Group insurance			18,442	26,208	32,085	5,877	22.42%
0500	Workers compensation			1,651	4,532	5,908	1,376	30.36%
0999	Allocation of salaries	24,198	36,849	27,750	52,720	82,002	29,282	55.54%
	Total personnel services	24,198	38,874	330,081	433,785	441,320	7,535	1.74%
						359,318		
Materials & supplies								
1230	Supplies, equipment	-	1,466	8,552	9,000	9,500	500	5.56%
1600	Supplies, operating	-	-	55	-	-	-	0.00%
2999	Allocation of supplies	9,313	5,746	8,442	7,285	7,550	265	3.64%
	Total materials & supplies	9,313	7,212	17,049	16,285	17,050	765	4.70%
Contractual services								
3030	Other professional services	151,079	101,009	9,455	58,528	46,121	(12,407)	-21.20%
3100	Telephone	-	-	-	1,000	1,000	-	0.00%
3430	Printing	2,474	1,003	10,421	7,200	12,000	4,800	66.67%
3999	Allocation of utilities	50,579	46,511	56,544	50,410	46,330	(4,080)	-8.09%
4010	Rental, equipment	15,035	-	32,704	20,297	20,297	-	0.00%
4800	Bonding & insurance	2,944	3,380	3,220	4,025	4,025	-	0.00%
5110	Repairs, building & grounds	5,329	164	1,588	5,000	5,000	-	0.00%
5130	Repairs, equipment	-	-	3,340	6,350	6,350	-	0.00%
5999	Allocation of repairs	18,703	15,019	19,216	23,259	23,259	(1)	0.00%
	Total contractual services	246,143	167,086	136,488	176,069	164,382	(11,688)	-6.64%
				153,537	192,354	181,432		
	Total Recreation exp	279,654	213,172	483,618	626,139	622,752	(3,387)	-0.54%
	A expenditures							
	Total Recreation net	(165,499)	(188,246)	(34,269)	(109,639)	(114,252)	(4,613)	4.21%

(continued)

Fund: 252 Community Center - 4732 Recreation					Expenditures	
Account	Description	2020	2021	2022	2023	Description
1230	Supplies, equipment	2,000	2,000	-	1,000	Miscellaneous (copy paper)
		-	-	2,500	2,500	Explore More supplies
		-	-	1,000	1,000	Fitness equipment
		-	-	3,500	2,500	Youth sports
		-	-	1,000	1,500	Senior programs
		-	-	1,000	1,000	Teen/Enrichment
		2,000	2,000	9,000	9,500	
2999	Allocation of supplies	7,801	8,285	7,285	7,550	50% Allocation from overall building support
		7,801	8,285	7,285	7,550	
3030	Other professional services	127,271	-	-	-	YMCA mgt. contract (other half of fee in recreation)(42% of \$311,512)
		-	-	30,000	30,000	Partner payments - Happy Feet Dance, Pure Intensity Athletics, Hall of Fame, Elementary track use, Explore More field trips & transportation, and Senior trips & transportation
				25,870	9,933	Rec Software (2nd yr \$9,933) 5% inflator after yr 2 (2024)
		23,000	-	-	-	Senior Program Coordinator
		2,935	-	-	-	Copier (\$2,100) Computer (\$835) per agreement
		-	-	-	1,000	Incode E-time sheet module
		-	-	-	2,477	HR recruit/hiring software NEOGOV (1/2 in GF Cent Serv, 2nd yr \$9,908/2)
		2,606	2,658	2,658	2,711	7.5% of audit (23-36,145, 24-36,870, 25-37,605, 26-38,360)
		155,812	2,658	58,528	46,121	
3100	Telephone	-	-	1,000	1,000	Cell phones (2)
		-	-	1,000	1,000	
3430	Printing	7,200	7,200	7,200	12,000	50% of the cost of printing and mailing the Mounds View Matters newsletter
		7,200	7,200	7,200	12,000	
3999	Allocation of utilities	48,412	49,838	50,410	46,330	50% Allocation from overall building utilities
		48,412	49,838	50,410	46,330	
4010	Rental, equipment	250	250	250	250	Scissor lift rental
		20,047	20,047	20,047	20,047	Fitness equipment
		20,297	20,297	20,297	20,297	
4800	Bonding & insurance	4,025	4,025	4,025	4,025	Insurance & bonding cost.
		4,025	4,025	4,025	4,025	
5110	Repairs, building & grounds	1,500	1,500	1,500	1,500	General building repairs
		1,000	1,000	1,000	1,000	Interior improvements
		3,500	2,500	2,500	2,500	Gym floor resurfacing & maintenance
		6,000	5,000	5,000	5,000	
5130	Repairs, equipment	500	500	500	500	Registration system support
		-	4,000	4,000	4,000	IT support Metro I-Net
		-	1,000	1,000	1,000	Copier annual maintenance
		850	850	850	850	Repairs to other equipment
		1,350	6,350	6,350	6,350	
5999	Allocation of repairs	14,131	14,131	23,259	23,259	50% Allocation from overall building repairs
		14,131	14,131	23,259	23,259	

267,028 119,784 192,354 181,432
18.65% -55.14% 60.58% -5.68%

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2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Office space (RISE)(4734):								
Office space revenues								
3633	Lease - Office/Chamber space	8,196	5,053	14,700	18,000	18,000	-	0.00%
Total office space revenues		8,196	5,053	14,700	18,000	18,000	-	0.00%
Office space expenditures								
Personnel services								
0999	Allocation of salaries	1,052	1,602	1,190	2,292	3,565	1,273	55.55%
Total personnel services		1,052	1,602	1,190	2,292	3,565	1,273	55.55%
Materials & supplies								
2999	Allocation of supplies	559	345	507	437	453	16	3.66%
Total materials & supplies		559	345	507	437	453	16	3.66%
Contractual services								
3999	Allocation of utilities	2,737	2,540	3,131	2,857	2,535	(322)	-11.27%
5999	Allocation of repairs	1,122	901	1,153	1,396	1,396	(0)	-0.04%
Total contractual services		3,859	3,441	4,284	4,253	3,931	(322)	-7.57%
Total office space exp		5,470	5,388	5,981	6,982	7,949	967	13.85%
Total office space net		2,726	(335)	8,719	11,018	10,051	(967)	-8.78%

(continued)

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Creative Kids Child Care (4736):								
Child Care Revenues								
3632	Lease - Child Care	132,000	132,000	132,000	132,000	132,000	-	0.00%
	Lease ends 7-31-23							
Total child care revenues		132,000	132,000	132,000	132,000	132,000	-	0.00%
Child Care Ed Expenditures (19%)								
Personnel services								
0999	Allocation of salaries	2,806	4,272	3,216	6,112	9,508	3,396	55.55%
Total personnel services		2,806	4,272	3,216	6,112	9,508	3,396	55.55%
Materials & supplies								
1600	Supplies, operating	-	-	-	-	-	-	0.00%
2999	Allocation of supplies	3,539	2,183	3,208	2,768	2,869	101	3.65%
Total materials & supplies		3,539	2,183	3,208	2,768	2,869	101	3.65%
Contractual services								
3999	Allocation of utilities	15,324	14,479	17,654	18,092	16,055	(2,037)	-11.26%
4750	Taxes, licenses, & fees	-	-	-	-	-	-	0.00%
4800	Bonding & insurance	1,024	1,176	1,120	1,400	1,400	-	0.00%
5999	Allocation of repairs	7,107	5,707	7,302	8,838	8,838	0	0.00%
Total contractual services		23,455	21,362	26,076	28,330	26,293	(2,037)	-7.19%
Total child care exp		29,800	27,817	32,500	37,210	38,670	1,460	3.92%
Total child care net		102,200	104,183	99,500	94,790	93,330	(1,460)	-1.54%

2023 Budget Summary

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Lakeside Park (Fund 255):							
Revenues							
3370 Spring Lake Pk contribution	11,500	11,500	11,500	11,500	12,500	1,000	8.70%
3370 Mounds View contribution	11,500	11,500	11,500	11,500	12,500	1,000	8.70%
3610 Investment income	622	353	(99)	25	25	-	0.00%
3665 Park site permit	599	255	1,489	500	500	-	0.00%
Total revenue	24,221	23,608	24,390	23,525	25,525	2,000	8.50%
Operating expenses (4350):							
Personnel services							
0150 Salaries, part-time	2,297	-	3,680	3,680	5,120	1,440	39.13%
0300 Social security	176	-	282	282	392	110	39.01%
0500 Workers compensation	156	-	253	253	253	-	0.00%
Total personnel services	2,629	-	4,215	4,215	5,765	1,550	36.77%
Materials & supplies							
1210 Supplies, bldgs & grounds	74	61	-	800	800	-	0.00%
1600 Supplies, operating	1,677	1,300	-	1,700	1,700	-	0.00%
Total materials & supplies	1,751	1,361	-	2,500	2,500	-	0.00%
Contractual services							
3200 Water & sewer	2,480	4,126	5,292	2,400	2,400	-	0.00%
3210 Electricity	1,203	1,379	1,588	1,300	1,300	-	0.00%
3530 Refuse collection	-	-	-	75	75	-	0.00%
4010 Equipment Contribution SLP	5,276	5,276	5,276	5,276	5,276	-	0.00%
4030 Satellites	380	327	532	550	550	-	0.00%
4800 Insurance	4,995	5,504	5,685	6,055	6,055	-	0.00%
5130 Repairs, equipment	2,879	-	1,544	1,154	1,604	450	38.99%
Total contractual services	17,213	16,612	19,917	16,810	17,260	450	2.68%
Total expenses	21,593	17,973	24,132	23,525	25,525	2,000	8.50%
Net change in fund balance	2,628	5,635	258	-	-	-	0.00%
Fund balance, beginning year	9,167	11,795	17,430	17,688	17,688	-	0.00%
Fund balance, end of year	11,795	17,430	17,688	17,688	17,688	-	0.00%
			19,917	19,310	19,760		

Fund: 255 Lakeside Park					Revenues	
Account	Description	2020	2021	2022	2023	Description
3370	Contributions	11,500	11,500	11,500	12,500	Spring Lake Park contribution for half of cost for joint park
		11,500	11,500	11,500	12,500	
3370	Contributions	11,500	11,500	11,500	12,500	Mounds View contribution for half of cost for joint park
		11,500	11,500	11,500	12,500	
3610	Interest revenue	210	25	25	25	Estimated interest earnings at 0.35%.
		210	25	25	25	
3665	Park site rental	500	500	500	500	Rental of the park by groups or individuals
		500	500	500	500	

Fund: 255 Department: 4350					Expenditures	
Account	Description	2020	2021	2022	2023	Description
1210	Supplies, bldgs & grounds	1,700	1,700	800	800	Paper, sand, etc.
		1,700	1,700	800	800	
1600	Supplies, operating	800	800	1,700	1,700	Fertilizer & pesticides
		800	800	1,700	1,700	
3200	Water & sewer	2,400	2,400	2,400	2,400	Estimated water & sewer charges
		2,400	2,400	2,400	2,400	
3210	Electricity	1,300	1,300	1,300	1,300	Estimated electric charges
		1,300	1,300	1,300	1,300	
3530	Refuse collection	75	75	75	75	Six months service
		75	75	75	75	
4010	Equipment, capital charge	4,800	5,276	5,276	5,276	Capital charge for usage of SLP city equipment
		4,800	5,276	5,276	5,276	
4030	Satellites	700	550	550	550	Five months service
		700	550	550	550	
4800	Insurance & bonds	4,800	5,504	6,055	6,055	Property & liability insurance
		4,800	5,504	6,055	6,055	
5130	Repairs, equipment	2,920	1,705	1,154	1,604	Repair of equipment at the park
		2,920	1,705	1,154	1,604	
		19,495	19,310	19,310	19,760	
		0.00%	-0.95%	0.00%	2.33%	

2023 Budget Summary

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Recycling (Fund 290):							
Revenues							
3360 Other County grants	31,059	24,110	29,540	32,631	32,631	-	0.00%
3610 Investment income	-	-	-	-	-	-	0.00%
Total revenue	31,059	24,110	29,540	32,631	32,631	-	0.00%
Operating expenses							
Operations (4420)							
Personnel services							
0100 Salaries, regular	9,440	10,539	11,347	12,057	-	(12,057)	-100.00%
0110 Salaries, overtime	195	-	484	-	-	-	0.00%
0150 Salaries, part time	-	-	-	-	15,471	15,471	#DIV/0!
0300 Social security	668	735	838	922	1,184	262	28.42%
0321 PERA	722	801	877	904	1,160	256	28.32%
0400 Group insurance	2,805	2,772	2,880	2,302	171	(2,131)	-92.57%
0500 Workers compensation	63	70	68	99	114	15	15.15%
Total personnel services	13,893	14,917	16,494	16,284	18,100	1,816	11.15%
Materials & supplies							
1600 Supplies, operating	37	-	1,857	500	750	250	50.00%
Contractual services							
3300 Postage	977	-	1,016	2,200	2,000	(200)	-9.09%
3420 Advertisements	-	-	-	-	-	-	0.00%
3430 Printing	3,461	1,822	1,011	2,500	2,000	(500)	-20.00%
3530 Refuse collection	6,028	5,695	8,177	11,147	9,784	(1,363)	-12.23%
Total contractual services	10,466	7,517	10,204	15,847	13,784	(2,063)	-13.02%
Total expenses	24,396	22,434	28,555	32,631	32,634	3	0.01%
Net change in fund balance	6,663	1,676	985	-	(3)	(3)	#DIV/0!
Fund balance, beginning year	22,270	28,933	30,609	31,594	31,594	-	0.00%
Fund balance, end of year	28,933	30,609	31,594	31,594	31,591	(3)	-0.01%
			12,061	16,347	14,534		

Fund: 290 Recycling Grant					Revenues	
Account	Description	2020	2021	2022	2023	Description
3360	Other grants & aid	31,545	31,539	32,631	32,631	Estimated Ramsey County recycling grant
		31,545	31,539	32,631	32,631	

Fund: 290 Department: 4420					Expenditures	
1600	Supplies, operatin	500	500	500	500	
		500	500	500	500	
3300	Postage	2,200	2,200	2,200	1,500	City wide mailing for Cleanup Day, Newsletter, organics
		2,200	2,200	2,200	1,500	
3430	Printing	500	500	500	300	Articles in City newsletter
		2,000	2,000	2,000	1,700	Clean-up Day and Organics printing of direct mailing items
		2,500	2,500	2,500	2,000	
3530	Refuse collection	12,491	11,431	11,147	11,163	Recycling collections CH, CC, and Parks, Clean-up Days, shredding event
		12,491	11,431	11,147	11,163	
		17,691	16,631	16,347	15,163	
		-7.71%	-5.99%	-1.71%	-7.24%	

2023 Budget Summary

		2019	2020	2021	2022	2023	Change from 2022	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
TIF # 5 (Fund 450):								
Revenues								
3101	Tax collections	1,707,400	1,760,668	1,794,771	1,829,694	1,884,584	54,890	3.00%
3610	Investment income	8,175	5,126	(1,653)	1,500	1,500	-	0.00%
	Total revenue	1,715,575	1,765,794	1,793,118	1,831,194	1,886,084	54,890	3.00%
Operating expenses (4650):								
Contractual services								
3030	Other professional	5,306	4,655	3,523	5,372	5,408	36	0.67%
8010	Developer PAG, principal	555,066	626,473	700,322	-	-	-	0.00%
8020	Developer PAG, interest	1,049,399	1,020,860	988,512	1,721,169	1,764,282	43,113	2.50%
9900	Transfers out to EDA	85,563	88,036	89,690	91,484	94,229	2,745	3.00%
	Total contractual services	1,695,334	1,740,024	1,782,047	1,818,025	1,863,919	45,894	2.52%
Net change in fund balance		20,241	25,770	11,071	13,169	22,165	8,996	68.31%
Fund balance, beginning year		849,234	869,475	895,245	906,316	919,485	13,169	1.45%
Fund balance, end of year		869,475	895,245	906,316	919,485	941,650	22,165	2.41%

Fund: 450 TIF District #5					Revenues	
Account	Description	2020	2021	2022	2023	Description
3101	Tax increment collections	1,760,734	1,793,817	1,829,694	1,884,584	Estimated collections of incremental taxes on properties in the district
		1,760,734	1,793,817	1,829,694	1,884,584	
3610	Investment income	3,000	1,500	1,500	1,500	Estimated interest earnings
		3,000	1,500	1,500	1,500	

Fund: 430 Department: 4650					Economic Development	
3030	Other professional services	3,600	3,600	3,600	3,600	TIF administration and reporting fees 5% of audit (23-36,145, 24-36,870, 25-37,605, 26-38,360)
		1,738	1,772	1,772	1,808	
		5,338	5,372	5,372	5,408	
8010	Pay-as-you-go principal	1,647,364	1,688,413	1,721,169	1,764,282	Principal on a revenue note issued to promote a development. (Medtronic)
		1,647,364	1,688,413	1,721,169	1,764,282	
9900	Transfer out to EDA Fund	88,036	89,690	91,484	94,229	Transfer to cover the EDA operating budget.
		88,036	89,690	91,484	94,229	

1,740,738 1,783,475 1,818,025 1,863,919
 2.55% 2.46% 1.94% 2.52%

Statutory decertification date: December 31, 2033

2023 Budget Summary

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Request</u>	<u>Change from 2022</u> <u>Dollar</u>	<u>Percent</u>
TIF # 6 (Fund 441):						
Revenues						
3101 Tax collections	10,828	79,937	81,491	83,935	2,444	3.00%
3102 Tax collections - delinquent	-	-	-	-	-	0.00%
3610 Investment income	10	5	200	500	300	150.00%
Total revenue	<u>10,838</u>	<u>79,942</u>	<u>81,691</u>	<u>84,435</u>	<u>2,744</u>	<u>3.36%</u>
Operating expenses (4650):						
Contractual services						
3030 Other professional	1,316	2,282	1,332	1,602	270	20.27%
8010 Developer PAG, principal	-	7,633	72,622	74,440	1,818	2.50%
8020 Developer PAG, interest	4,873	33,211	-	-	-	0.00%
9900 Transfers out to EDA	-	6,989	8,149	8,393	244	2.99%
Total contractual services	<u>6,189</u>	<u>50,115</u>	<u>82,103</u>	<u>84,435</u>	<u>2,332</u>	<u>2.84%</u>
Net change in fund balance	4,649	29,827	(412)	-	412	-100.00%
Fund balance, beginning year	<u>-</u>	<u>4,649</u>	<u>34,476</u>	<u>34,064</u>	<u>(412)</u>	<u>-1.20%</u>
Fund balance, end of year	<u>4,649</u>	<u>34,476</u>	<u>34,064</u>	<u>34,064</u>	<u>-</u>	<u>0.00%</u>

Fund: 441 TIF District #6					Revenues	
Account	Description	2020	2021	2022	2023	Description
3101	Tax increment collections	10,522	79,894	81,491	83,935	Estimated collections of incremental taxes on properties in the district
		10,522	79,894	81,491	83,935	
3610	Investment income	40	200	200	500	Estimated interest earnings at 1.00%.
		40	200	200	500	

Fund: 441 Department: 4650					Economic Development	
3030	Other professional services	425	800	800	1,059	TIF administration and reporting fees
		522	532	532	543	1.5% of audit (23-36,145, 24-36,870, 25-37,605, 26-38,360)
		947	1,332	1,332	1,602	
8010	Pay-as-you-go principal	4,735	40,826	72,622	74,440	Principal on a revenue note issued to promote a development. (MWF)
		4,735	40,826	72,622	74,440	
8020	Pay-as-you-go interest	-	-	-	-	Interest on a revenue note issued to promote a development. (Medtronic)
		-	-	-	-	
9900	Transfer out to EDA Fund	-	6,989	8,149	8,393	Transfer to cover the EDA operating budget.
		-	6,989	8,149	8,393	

5,682 49,147 82,103 84,435
 #DIV/0! 764.96% 67.06% 2.84%

CITY OF MOUNDS VIEW, MINNESOTA
Debt Service Fund 2023 Budgets
Combining Statement of Revenues and Expenditures

	GO CIP Bonds <u>2017A</u>	Total	
		<u>2023</u>	<u>2022</u>
Revenue:			
Taxes:			
Property taxes	413,983	413,983	416,766
Miscellaneous:			
Investment income	500	500	500
Total revenue	<u>414,483</u>	<u>414,483</u>	<u>417,266</u>
Expenditures:			
Debt service:			
Principal	255,000	255,000	245,000
Interest	138,095	138,095	145,595
Paying agent fees	475	475	475
Continuing disclosure fees	1,750	1,750	1,500
Total expenditures	<u>395,320</u>	<u>395,320</u>	<u>392,570</u>
Surplus of revenue over (under) expenditures	<u>19,163</u>	<u>19,163</u>	<u>24,696</u>
Net change in fund balance	19,163	19,163	24,696
Fund balance, January 1	<u>415,606</u>	<u>415,606</u>	<u>390,910</u>
Fund balance, December 31	<u><u>434,769</u></u>	<u><u>434,769</u></u>	<u><u>415,606</u></u>

2023 Budget Summary

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Y-T-D</u>	<u>2023</u>	<u>Change from 2022</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>09/30/22</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
GO Capital Imp. Plan Bonds of 2017A Debt Service (Fund 506):								
Revenues								
3101 Property taxes	415,101	418,667	335,014	416,766		413,983	(2,783)	-0.67%
3102 Delinquent taxes	-	-	360	-	-	-	-	0.00%
3111 Mobile home - current	-	-	80	-	-	-	-	0.00%
3112 Mobile home - delinquent	-	-	6	-	-	-	-	0.00%
3121 Fiscal disparities	-	-	77,387	-	-	-	-	0.00%
3610 Investment income	3,142	2,258	(672)	500		500	-	0.00%
Total revenue	<u>418,243</u>	<u>420,925</u>	<u>412,175</u>	<u>417,266</u>	-	<u>414,483</u>	<u>(2,783)</u>	<u>-0.67%</u>
Operating expenses (4750):								
Contractual services								
8010 Debt, principal	225,000	235,000	240,000	245,000		255,000	10,000	4.08%
8020 Debt, interest	166,895	159,995	152,870	145,595		138,095	(7,500)	-5.15%
8030 Paying agent	475	475	712	475		475	-	0.00%
8040 Continuing disclosure	-	-	1,533	1,500	-	1,750	250	16.67%
Total contractual services	<u>392,370</u>	<u>395,470</u>	<u>395,115</u>	<u>392,570</u>	-	<u>395,320</u>	<u>2,750</u>	<u>0.70%</u>
Net change in fund balance	25,873	25,455	17,060	24,696	-	19,163	(5,533)	-22.40%
Fund balance, beginning year	322,522	348,395	373,850	390,910	390,910	415,606	24,696	6.32%
Fund balance, end of year	<u>348,395</u>	<u>373,850</u>	<u>390,910</u>	<u>415,606</u>	<u>390,910</u>	<u>434,769</u>	<u>19,163</u>	<u>4.61%</u>

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CITY OF MOUNDS VIEW, MINNESOTA
Capital Project Funds 2023 Budgets
Combining Statement of Revenues and Expenditures

	<u>Park Dedication</u>	<u>Vehicle and Equipment</u>	<u>Special Projects</u>	<u>Street Improvement</u>	<u>Total Budget</u>	
					<u>2023</u>	<u>2022</u>
Revenue:						
Taxes	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
Franchise fees	-	-	-	340,000	340,000	305,000
Special assessments	-	-	-	15,000	15,000	15,000
Intergovernmental:						
State	-	-	-	435,000	435,000	405,000
Miscellaneous:						
Investment income	500	-	1,000	5,000	6,500	6,500
Other	3,000	-	-	-	3,000	3,000
Total revenue	<u>3,500</u>	<u>-</u>	<u>1,000</u>	<u>945,000</u>	<u>949,500</u>	<u>884,500</u>
Expenditures:						
General government	-	-	85,000	-	85,000	75,000
Public safety	-	218,000	-	-	218,000	81,000
Streets and highways	-	25,000	-	2,683,157	2,708,157	2,928,000
Culture and recreation	447,615	69,000	144,250	-	660,865	462,553
Total expenditures	<u>447,615</u>	<u>312,000</u>	<u>229,250</u>	<u>2,683,157</u>	<u>3,672,022</u>	<u>3,546,553</u>
Excess (deficiency) of revenue over expenditures	(444,115)	(312,000)	(228,250)	(1,738,157)	(2,722,522)	(2,662,053)
Other financing sources (uses)						
Operating transfers						
Transfers in	-	465,000	75,000	1,500,000	2,040,000	535,000
Transfers out	-	(147,000)	-	-	(147,000)	(61,000)
Total other financing sources (uses)	<u>-</u>	<u>318,000</u>	<u>75,000</u>	<u>1,500,000</u>	<u>1,893,000</u>	<u>474,000</u>
Net change in fund balance	(444,115)	6,000	(153,250)	(238,157)	(829,522)	(2,188,053)
Fund balance, January 1	<u>(37,512)</u>	<u>2,260,324</u>	<u>1,413,820</u>	<u>178,567</u>	<u>3,815,199</u>	<u>5,384,138</u>
Fund balance, December 31	<u>\$ (481,627)</u>	<u>\$ 2,266,324</u>	<u>\$ 1,260,570</u>	<u>\$ (59,590)</u>	<u>\$ 2,985,677</u>	<u>\$ 3,196,085</u>

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Park Dedication (Fund 451):								
Revenues								
3610	Investment income	5,091	3,194	(1,020)	500	500	-	0.00%
3652	Park dedication fees	114,972	-	24,803	3,000	3,000	-	0.00%
Total revenue		120,063	3,194	23,783	3,500	3,500	-	0.00%
Operating expenses								
Operations (4350):								
Materials & supplies								
1230	Supplies, equip. < \$5,000	-	748	2,719	-	-	-	0.00%
1600	Supplies, operating	7,016	-	-	-	-	-	0.00%
Total materials & supplies		7,016	748	2,719	-	-	-	0.00%
Contractual services								
5110	Repairs, Buildings & Grounds	-	1,167	-	-	-	-	0.00%
Total contractual services		-	1,167	-	-	-	-	0.00%
Capital								
7050	Construction	75,599	-	9,900	236,553	316,000	79,447	33.59%
Total capital outlays		75,599	-	9,900	236,553	316,000	79,447	33.59%
Total expenses		82,615	1,915	12,619	236,553	316,000	79,447	33.59%
Net change in fund balance		37,448	1,279	11,164	(233,053)	(312,500)	(79,447)	34.09%
Fund balance, beginning year		145,650	183,098	184,377	195,541	(37,512)	(233,053)	-119.18%
Fund balance, end of year		<u>\$ 183,098</u>	<u>\$ 184,377</u>	<u>\$ 195,541</u>	<u>\$ (37,512)</u>	<u>\$(350,012)</u>	<u>\$(312,500)</u>	<u>833.06%</u>

Fund: 451 Park Dedication Fund					Revenues	
Account	Description	2020	2021	2022	2023	Description
3610	Investment income	1,000	500	500	500	Estimated interest earnings at 1%.
		1,000	500	500	500	
3652	Park dedication fees	3,000	3,000	3,000	3,000	Developer payments
		3,000	3,000	3,000	3,000	

Fund: 451 Department: 4470					Expenditures		
7050	Construction > \$25000	45,000	-	-	-	Irrigation & landscaping improvements City Hall Park	
		58,500	-	-	-	Restroom enclosures, roof, hockey lighting	
		-	-	-	20,000	Chair swing - Silver View Park	
		-	-	-	302,615	Greenfield playground	
		-	-	-	125,000	Pickle Ball court - Silver View Park	
		-	60,000	146,553	-	Random Park Playground	
		-	40,000	60,000	-	Lambert Park Hockey Boards	
		-	13,000	30,000	-	Netting Silver View Park	
		-	12,500	-	-	T-Ball field City Hall Park	
		-	-	-	-	2 park shelters (splash pad)	
		-	-	-	-	Silver View Park Shelter remodel	
		-	-	-	-		
		-	103,500	125,500	236,553	447,615	

2023 Budget Summary

		2019	2020	2021	2022	2023	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Vehicle & Equipment (Fund 460):								
Revenues								
3680	Miscellaneous revenue	13,289	-	-	-	-	-	0.00%
3972	Transfers in - General fund	325,000	299,000	400,000	300,000	300,000	-	0.00%
3972	Transfers in - Water	67,000	67,000	70,000	70,000	80,000	10,000	14.29%
3972	Transfers in - Sewer	52,000	55,000	55,000	55,000	52,000	(3,000)	-5.45%
3972	Transfers in - Storm Water	31,000	33,000	33,000	35,000	33,000	(2,000)	-5.71%
	Total revenue	488,289	454,000	558,000	460,000	465,000	5,000	1.09%
Expenditures								
Central Services (4160):								
Materials & supplies								
1230	Supplies, equipment < \$5,000	6,502	-	840	-	-	-	0.00%
Capital								
7030	Equipment	7,601	-	-	-	-	-	0.00%
	Total Central Services	14,103	-	840	-	-	-	0.00%
Police (4200):								
Materials & supplies								
1230	Supplies, equip < \$5,000	43,109	10,263	1,800	-	-	-	0.00%
5120	Repairs, vehicles	-	255	-	-	-	-	0.00%
Capital								
7030	Equipment	-	-	92,839	25,000	35,000	10,000	40.00%
7040	Vehicles	95,645	97,068	35,259	56,000	183,000	127,000	226.79%
	Total Police	138,754	107,586	129,898	81,000	218,000	137,000	169.14%
Park and rec (4360):								
Capital								
7030	Equipment	48,171	57,043	115,292	-	29,000	29,000	0.00%
7040	Vehicles	-	-	-	-	40,000	40,000	0.00%
	Total Park and rec	48,171	57,043	115,292	-	69,000	69,000	0.00%
PW Streets (4470):								
Materials & supplies								
1230	Supplies, equip < \$5,000	-	6,135	-	-	-	-	0.00%
Capital								
7030	Equipment	26,464	181,619	-	-	25,000	25,000	0.00%
7040	Vehicles	-	49,344	201,893	-	-	-	0.00%
	Total PW Streets	26,464	237,098	201,893	-	25,000	25,000	0.00%
Other (4160):								
9900	Transfer out - General Fund	-	-	-	26,000	27,000	1,000	3.85%
9900	Transfer out - Water	-	-	125,000	35,000	82,500	47,500	135.71%
9900	Transfer out - Sewer	100,000	-	-	-	-	-	0.00%
9900	Transfer out - Storm Water	-	-	-	-	37,500	37,500	0.00%
	Total other	100,000	-	125,000	61,000	147,000	86,000	140.98%
	Total expenditures	327,492	401,727	572,923	142,000	459,000	317,000	223.24%
	Net change in fund balance	160,797	52,273	(14,923)	318,000	6,000	(312,000)	-98.11%
	Fund balance, beginning year	1,744,177	1,904,974	1,957,247	1,942,324	2,260,324	318,000	16.37%
	Fund balance, end of year	1,904,974	1,957,247	1,942,324	2,260,324	2,266,324	6,000	0.27%
		327,492	401,727	572,923	142,000	459,000		

Fund: 460 Vehicle & Equipment Fund					Revenues	
Account	Description	2020	2021	2022	2023	Description
3961	Transfers in	299,000	299,000	300,000	300,000	From General Fund (\$259,000 5yr Fin Plan)
		67,000	70,000	70,000	80,000	From Water Fund
		55,000	55,000	55,000	52,000	From Sanitary Sewer Fund
		33,000	33,000	35,000	33,000	From Storm Water Fund
		454,000	457,000	460,000	465,000	
Fund: 460 Department: 4200 Police					Operations	
7030	Equipment > \$5000	12,500	-	-	-	Miscellaneous Equipment for Squads
		-	-	25,000	35,000	Watchguard server upgrade (move to cloud)(annual maint. \$xx,xxx in 24)
		-	101,000	-	-	(25) 800 Mhz radios (\$101,000 in 2021)
		12,500	101,000	25,000	35,000	
7040	Vehicles	97,400	51,000	56,000	183,000	(3) Squad \$43,500, (3) setup \$17,500
		97,400	51,000	56,000	183,000	
Fund: 460 Department: 4360 Parks					Operations	
7030	Equipment > \$5000	-	100,000	-	-	Replace AEBI tractor
		-	-	-	29,000	Turfcat utility cart
		-	100,000	-	29,000	
7040	Vehicles	54,000	-	-	40,000	Parks maint 3/4 ton pick-up
		54,000	-	-	40,000	
Fund: 460 Department: 4470 Pavement Management					Operations	
1230	Supplies, equip < \$5,000	6,200	-	-	-	Refurbish 2 trailers
		6,200	-	-	-	
7030	Equipment > \$5000	25,000	-	-	-	Overhaul Loader extend replacement 10 more years
		-	-	-	25,000	Compactor
		25,000	-	-	25,000	
7040	Vehicles	50,000	-	-	-	Street maint 1 ton pick-up (carryover to 2020)
		-	200,000	-	-	Dump truck (\$220,000 net of trade-in \$20,000)
		50,000	200,000	-	-	
9900	Transfers out	24,000	25,000	26,000	27,000	Various equipment purchases general fund
		-	125,000	-	-	Water - Booster station generator
		-	-	-	37,500	Storm Water tracked skid steer 1/2
		-	-	-	37,500	Water tracked skid steer 1/2
		35,000	35,000	35,000	45,000	Water - (1/2 ton truck 4x4 (\$35,000) Move to 2023
		59,000	185,000	61,000	147,000	

304,100 637,000 142,000 459,000
-28.11% 109.47% -77.71% 223.24%

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Special Projects (Fund 480):								
Revenues								
3553	Spec assessmt penalty & intere	1,371	635	477	-	-	-	0.00%
3610	Investment income	39,980	18,796	(6,295)	1,000	1,000	-	0.00%
3680	Other revenue	827,280	-	-	-	-	-	0.00%
3972	Transfers in	125,000	475,000	725,000	75,000	75,000	-	0.00%
3993	Bond sales	-	-	-	-	-	-	0.00%
	Total revenue	993,631	494,431	719,182	76,000	76,000	-	0.00%
Operating expenses								
Operations (4160):								
Materials & supplies								
1230	Supplies, equipment < \$5,000	-	10,208	15,404	-	750	750	0.00%
	Total materials & supplies	-	10,208	15,404	-	750	750	0.00%
Contractual services (4160)								
3030	Other professional services	2,090	12,600	42,475	205,000	205,000	-	0.00%
5130	Repairs; Equipment	-	-	-	-	-	-	0.00%
	Total contractual services	2,090	12,600	42,475	205,000	205,000	-	0.00%
Capital (4160)								
7030	Capital equipment	-	22,316	396,084	96,000	23,500	(72,500)	(1)
7050	Construction	222,143	337,543	-	18,000	-	(18,000)	(1)
	Total capital outlays	222,143	359,859	396,084	114,000	23,500	(90,500)	(1)
Contractual services (4180)								
3030	Other professional services	-	540	-	-	-	-	0.00%
5130	Repairs; Equipment	3,000	-	-	-	-	-	0.00%
	Total contractual services	3,000	540	-	-	-	-	0.00%
Capital (4180)								
7030	Capital equipment	34,110	-	-	-	-	-	0.00%
7050	Construction	20,337	-	-	-	-	-	0.00%
	Total capital outlays	54,447	-	-	-	-	-	0.00%
Capital (4470)								
7030	Capital equipment	50,849	-	-	-	-	-	0.00%
7050	Construction	365,062	14,500	-	-	-	-	0.00%
	Total capital outlays	415,911	14,500	-	-	-	-	0.00%
	Total expenses	697,591	397,707	453,963	319,000	229,250	(89,750)	-28.13%
	Net change in fund balance	296,040	96,724	265,219	(243,000)	(153,250)	89,750	-36.93%
	Fund balance, beginning year	998,837	1,294,877	1,391,601	1,656,820	1,413,820	(243,000)	-14.67%
	Fund balance, end of year	<u>1,294,877</u>	<u>1,391,601</u>	<u>1,656,820</u>	<u>1,413,820</u>	<u>1,260,570</u>	<u>(153,250)</u>	<u>-10.84%</u>

Fund: 480 Special Projects					Revenues	
Account	Description	2020	2021	2022	2023	Description
3610	Investment income	8,000	4,000	1,000	1,000	Estimated interest earnings at 1%.
		8,000	4,000	1,000	1,000	
3972	Transfers in	75,000	75,000	75,000	75,000	Transfer from General Fund
		75,000	75,000	75,000	75,000	

Fund: 480 Department: 4160					Expenditures	
1230	Supplies, equipment	-	7,700	-	-	Bullet Proof vests (7 officers @ \$1,100 each)
		-	-	-	750	Vaccum Comm. Ctr.
		-	25,000	-	-	CommCtr furniture
		-	32,700	-	750	
3030	Other professional services	29,000	-	-	-	CommCtr upgrades (4 more cameras, ADA imp, door locks, garbage encl.)
		-	35,000	35,000	35,000	CommCtr painting (carryover to 2023)
		-	-	15,000	15,000	CommCtr front counter upgrades (carryover to 2023)
		-	-	10,000	10,000	CommCtr Repair Skylights (carryover to 2023)
		-	15,124	-	-	CommCtr intrusion system update
		-	-	70,000	60,000	Consultants for CC expansion (R9484, R9485)
		21,000	-	-	-	Codification of City Code
		60,000	60,000	75,000	85,000	Finance/Payroll/Utility Billing software upgrade (place holder)
110,000	110,124	205,000	205,000			
7030	Capital, equipment > \$5000	15,000	-	-	-	CommCtr Basketball hoops
		-	60,906	86,000	-	CommCtr Banquet Ctr carpet (carryover to 2022)
		-	-	-	13,500	Floor auto scrubber, hand dryers Comm. Ctr.
		10,000	10,000	10,000	10,000	Park building video and door lock improvements
		-	396,100	-	-	HVAC upgrades - CH, CC, PW
25,000	467,006	96,000	23,500			
7050	Construction > \$25000	25,000	25,000	18,000	-	PW floor sealing and ADA Doors (Carryover to 2022)
		43,553	-	-	-	CommCtr HVAC Improvements (RTU-4,7 and VAV's)(carryover to 2020)
		8,555	-	-	-	DP switches CH & CC (carryover to 2020)
		128,000	-	-	-	CommCtr. divider wall replacement & front counter gate
		30,000	30,000	-	-	CommCtr restrooms in gym locker rooms
		120,000	-	-	-	CH Conf room, rubber flooring, dais & other misc. imp. (R9487 11-8-21)
		175,000	-	-	-	Remodel PD and CH Basement (carryover from 2019)
		530,108	55,000	18,000	-	

665,108 664,830 319,000 229,250
18.20% -0.04% -52.02% -28.13%

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Street Improvement (Fund 485):								
Revenues								
3101	Property taxes	139,666	151,111	149,942	150,000	150,000	-	0.00%
3180	Franchise fee	308,835	301,756	335,107	305,000	340,000	35,000	11.48%
3352	MSA street construction	407,880	484,789	408,790	405,000	435,000	30,000	7.41%
3550	Spec assessmt prepayment	17,017	26,042	21,007	15,000	15,000	-	0.00%
3610	Investment income	60,850	42,740	(14,196)	5,000	5,000	-	0.00%
3680	Other revenue	-	1,924	-	-	-	-	0.00%
3972	Transfer from other funds	-	-	-	-	1,500,000	1,500,000	0.00%
3993	Bond proceeds	-	-	-	-	-	-	0.00%
	Total revenue	934,248	1,008,362	900,650	880,000	2,445,000	1,565,000	177.84%
Operating expenses								
Operations (4470):								
Contractual services								
3030	Other professional services	236,424	24,706	162,295	-	-	-	0.00%
	Total contractual services	236,424	24,706	162,295	-	-	-	0.00%
Capital								
7050	Construction	292,940	579,516	380,702	2,910,000	2,683,157	(226,843)	-7.80%
	Total capital outlays	292,940	579,516	380,702	2,910,000	2,683,157	(226,843)	-7.80%
Other								
9900	Transfer out	-	701,000	-	-	-	-	0.00%
	Total other	-	701,000	-	-	-	-	0.00%
	Total expenses	529,364	1,305,222	542,997	2,910,000	2,683,157	(226,843)	-7.80%
	Net change in fund balance	404,884	(296,860)	357,653	(2,030,000)	(238,157)	1,791,843	-88.27%
	Fund balance, beginning year	1,742,890	2,147,774	1,850,914	2,208,567	178,567	(2,030,000)	-91.91%
	Fund balance, end of year	\$2,147,774	\$1,850,914	\$2,208,567	\$ 178,567	\$ (59,590)	\$ (238,157)	-133.37%

Fund: 485 Street Improvement					Revenues	
Account	Description	2020	2021	2022	2023	Description
3101	Property taxes	150,000	150,000	150,000	150,000	General tax levy for streets
		150,000	150,000	150,000	150,000	
3180	Franchise fee	302,500	305,000	305,000	340,000	Half of the 4% franchise fee on gas & electric utilities
		302,500	305,000	305,000	340,000	
3352	MSA Street Construction	275,000	275,000	405,000	435,000	State aid funds
		275,000	275,000	405,000	435,000	
3550	Special assessments	22,000	15,000	15,000	15,000	Special assessments on private improvements
		22,000	15,000	15,000	15,000	
3610	Investment income	20,000	15,000	5,000	5,000	Estimated interest earnings
		20,000	15,000	5,000	5,000	
3972	Transfer in	-	-	-	1,500,000	Transfer from General Fund (additional \$750,000 in 2024)
		-	-	-	1,500,000	
		769,500	760,000	880,000	2,445,000	

Fund: 485 Department: 4470						Expenditures	
7050	Construction > \$25000	20,000	-	-	-	-	2019 Woodale Dr. Closeout
		316,000	50,000	-	-	-	2020 Quincy Street (costruction) in TIF #3
		75,000	75,000	2,465,000	50,000	50,000	2022 Pleasant View and Spring Lake Road N of MV Blvd (const phase)
		-	-	225,000	1,828,000	1,828,000	2023 Spring Lake Road S of MV Blvd (const phase)
		-	-	-	266,000	266,000	Trail segments 7 & 8 bid with street project
		-	-	-	13,000	13,000	MV Drive, various cul-de-sacs (design)
		-	-	-	225,000	225,000	Pleasant View/Stinson & County Road I (Design & Reconstruct - Fridley)
		-	-	-	50,000	50,000	Bronson Long Lake Road to Edgewood (Reconstruct Design)
		-	50,000	75,000	75,000	75,000	Trailway development and ADA transition project (2021 - 2023)
		-	-	-	141,157	141,157	Pavement Maint. Reclomite - Area J, I, Business Park N & S, Quincy St.
		-	-	-	35,000	35,000	Fog seal various parking lots/trails
98,500	172,260	145,000	-	-	Seal coat projects (replaced with Reclomite process)		
509,500	347,260	2,910,000	2,683,157				
9900	Transfer out	701,000	-	-	-	-	EDA
		701,000	-	-	-	-	

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CITY OF MOUNDS VIEW, MINNESOTA
Enterprise Funds 2023 Budgets
Combining Statement of Revenues and Expenses

	Water	Sanitary Sewer	Street Lighting	Storm Water	Total	
					2023	2022
Operating revenue:						
Operating revenues	1,381,084	2,013,740	105,112	402,000	3,901,936	3,763,913
Special assessments	80,500	-	-	-	80,500	80,500
Connection charges	2,000	-	-	-	2,000	2,000
Total operating revenue	1,463,584	2,013,740	105,112	402,000	3,984,436	3,846,413
Operating expenses:						
Personal services	504,222	464,984	14,502	178,034	1,161,742	1,129,459
Supplies	80,052	34,922	1,000	25,914	141,888	133,904
Contractual services	261,202	161,295	3,850	129,426	555,773	643,481
Electricity & gas	136,500	2,500	82,500	-	221,500	221,100
Disposal charges (MCES)	-	1,150,734	-	-	1,150,734	1,088,918
Contingency	15,000	15,000	-	-	30,000	30,000
Depreciation	220,000	125,000	-	35,000	380,000	355,000
Capital outlays	1,707,500	1,055,000	-	262,500	3,025,000	2,910,000
Total operating expenses	2,924,476	3,009,435	101,852	630,874	6,666,637	6,511,862
Net operating income (loss)	(1,460,892)	(995,695)	3,260	(228,874)	(2,682,201)	(2,665,449)
Non-operating revenue (expenses):						
Investment income	2,000	20,000	1,400	16,000	39,400	39,400
Principal payment on debt	(350,000)	-	-	-	(350,000)	(335,000)
Interest expense	(83,223)	-	-	-	(83,223)	(71,971)
Bond fees / discounts	(2,950)	-	-	-	(2,950)	(2,950)
Total non-operating	(434,173)	20,000	1,400	16,000	(396,773)	(370,521)
Transfers and other financing sources						
Transfers in	82,500	-	-	37,500	120,000	35,000
Transfers out	(170,542)	(142,542)	(3,213)	(42,351)	(358,648)	(348,008)
Total transfers and other financing sources	(88,042)	(142,542)	(3,213)	(4,851)	(238,648)	(313,008)
Revenues over (under) expenditures	(1,983,107)	(1,118,237)	1,447	(217,725)	(3,317,622)	(3,348,978)
Add back:						
Capital outlays	1,707,500	1,055,000	-	262,500	3,025,000	2,910,000
Principal on debt	350,000	-	-	-	350,000	335,000
Net income (loss)	74,393	(63,237)	1,447	44,775	57,378	(103,978)
Net assets (deficit), January 1	4,639,767	4,568,968	113,434	3,171,801	12,493,969	11,907,761
Net assets (deficit), December 31	\$ 4,714,160	\$4,505,731	\$ 114,881	\$3,216,576	\$12,551,347	\$ 11,803,783

2023 Budget Summary

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Request</u>	<u>Change from 2022</u>	
						<u>Dollar</u>	<u>Percent</u>
Water (Fund 700):							
Revenues							
3375 State pension contribution	478	649	464	-	-	-	0.00%
3424 Meter charge	-	1	3	-	-	-	0.00%
3550 Spec assessments-prepayments	-	1,594	-	-	-	-	0.00%
3551 Spec assessments-current	61,379	70,950	77,308	75,000	75,000	-	0.00%
3552 Spec assessments-delinquent	6,070	8,692	6,357	5,000	5,000	-	0.00%
3553 Spec assess.-penalty & interest	1,408	6,328	1,935	500	500	-	0.00%
3610 Investment income	21,328	6,257	4,157	2,000	2,000	-	0.00%
3680 Other revenues	2,219	4,706	1,106	2,000	2,000	-	0.00%
3710 Water sales	954,847	1,168,083	1,261,990	1,219,128	1,280,084	60,956	5.00%
3714 Water service insurance	89,385	93,774	95,441	92,000	92,000	-	0.00%
3715 Utility connections	3,150	3,750	2,350	2,000	2,000	-	0.00%
3716 Penalties	11,777	5,560	12,183	7,000	7,000	-	0.00%
3913 Meter sales	3,675	660	143	-	-	-	0.00%
3917 WAC/SWM charges	69,500	1,500	500	-	-	-	0.00%
3972 Transfers - Vehicle & Equip	-	-	125,000	35,000	82,500	47,500	135.71%
Total revenue	1,225,216	1,372,504	1,588,937	1,439,628	1,548,084	108,456	7.53%
Operating expenses							
Billing Services (4820):							
Personnel services							
0100 Salaries, regular	43,377	45,907	49,826	49,625	53,699	4,074	8.21%
0150 Salaries, part-time	-	-	-	-	2,250	2,250	0.00%
0300 Social security	3,060	3,091	3,562	3,796	4,280	484	12.75%
0321 PERA	2,719	2,922	3,036	3,721	4,198	477	12.82%
0322 GASB 68 Pension Exp	194	5,831	(24,171)	-	-	-	0.00%
0400 Group insurance	7,238	7,460	7,489	7,361	8,199	838	11.38%
0500 Workers compensation	279	296	279	394	428	34	8.63%
Total personnel services	56,867	65,507	40,021	64,897	73,054	8,157	12.57%
Materials & supplies							
1600 Supplies, operating	-	-	-	50	50	-	0.00%
Total materials & supplies	-	-	-	50	50	-	0.00%
Contractual services							
3030 Other professional services	8,732	8,616	8,990	9,083	9,256	173	1.90%
3300 Postage	2,474	2,680	2,479	4,600	4,600	-	0.00%
3430 Printing	880	900	1,142	900	900	-	0.00%
3630 Training	1,176	-	-	2,400	2,400	-	0.00%
5130 Repairs, equipment	4,978	4,899	6,360	8,832	9,107	275	3.11%
Total contractual services	18,240	17,095	18,971	25,815	26,263	448	1.74%
Debt Service:							
8010 Principal	-	-	-	335,000	350,000	15,000	4.48%
8020 Interest	-	-	75,580	71,971	83,223	11,252	15.63%
8030 Paying agent fees	-	-	237	450	450	-	0.00%
8040 Continuing disclosure	-	-	1,533	2,500	2,500	-	0.00%
8050 Issuance costs	-	100,764	-	-	-	-	0.00%
Total debt service	-	100,764	77,350	409,921	436,173	26,252	6.40%
Miscellaneous:							
9900 Transfers out to General Fund	80,446	82,859	85,345	87,905	90,542	2,637	3.00%
9900 Transfers out to Vehicle Fund	67,000	67,000	70,000	70,000	80,000	10,000	14.29%
Total capital outlays	147,446	149,859	155,345	157,905	170,542	12,637	8.00%
Total Billing	222,553	333,225	291,687	658,588	706,082	47,494	7.21%
	165,686	267,718	251,666	593,691	633,028	633,028	

Fund: 700 Department: 4820		Billing Services				
Account	Description	2020	2021	2022	2023	Description
1600	Supplies, operating	50	50	50	50	Utility billing supplies
		50	50	50	50	
3030	Other professional services	8,513	8,683	8,683	8,856	24.5% of audit (23-36,145, 24-36,870, 25-37,605, 26-38,360)
		400	400	400	400	County special assessment maintenance fee
		8,913	9,083	9,083	9,256	
3300	Postage	3,300	3,300	3,300	3,300	3300 bills X \$0.50 postage X 4 billings X 1/2 cost
		800	800	800	800	Inserting & mailing bills (moved from 3030)
		500	500	500	500	Late notices: 500 bills X \$0.50 postage X 4 billings X 1/2 cost
		4,600	4,600	4,600	4,600	
3430	Printing	450	450	450	450	Utility bills (1/2 cost)
		450	450	450	450	Envelopes
		900	900	900	900	
3630	Training	2,400	2,400	2,400	2,400	Seminars on new regulations, software updates, etc. INCODE training
		2,400	2,400	2,400	2,400	
5130	Repairs, equipment	4,477	4,701	4,936	5,183	Incode software support (30%)(5% annual increase per agreement)
		-	1,200	1,200	1,200	Incode UB support
		330	350	350	350	Neptune reader maintenance (1/2 in sewer)(2019 first year \$610)
		1,800	1,800	1,800	1,800	Neptune software maintenance (1/2 in sewer)
		495	520	546	574	Handheld interface support for meter readers (1/2 in sewer)(Incode)
		7,102	8,571	8,832	9,107	
8010	Principal	-	-	335,000	350,000	Principal due on bonds
		-	-	335,000	350,000	
8020	Interest	-	42,000	71,971	83,223	Interest due on 2020 A Bonds
		-	42,000	71,971	83,223	
8030	Paying agent fees	-	450	450	450	Paying agent fees on bond issues
		-	450	450	450	
8040	Continuing Disclosure	-	2,500	2,500	2,500	Annual debt disclosure requirements and Ramsey county sp. Assmt. Fees
		-	2,500	2,500	2,500	
9900	Transfers out	82,859	85,345	87,905	90,542	Transfer to General Fund for administrative overhead costs
		67,000	70,000	70,000	80,000	Transfer to Vehicle & Equipment Fund to fund future purchases
		149,859	155,345	157,905	170,542	
		173,824	225,899	593,691	633,028	

2023 Budget Summary

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Request</u>	<u>Change from 2022</u>	
						<u>Dollar</u>	<u>Percent</u>
Water (Fund 700):							
Infrastructure & Equip Maintenance (4823):							
Personnel services							
0100 Salaries, regular	208,795	248,078	249,508	272,184	255,849	(16,335)	-6.00%
0110 Salaries, overtime	10,051	15,330	11,850	11,460	11,921	461	4.02%
0150 Salaries, part-time	3,884	4,082	-	8,320	20,085	11,765	141.41%
0300 Social security	15,201	18,186	17,635	22,296	21,982	(314)	-1.41%
0321 PERA	14,347	18,793	18,551	21,238	20,888	(350)	-1.65%
0400 Group insurance	28,470	38,276	38,296	45,510	48,096	2,586	5.68%
0500 Workers compensation	6,444	6,954	5,208	7,297	7,079	(218)	-2.99%
Total personnel services	287,192	349,699	341,048	388,305	385,900	(2,405)	-0.62%
Materials & supplies							
1210 Supplies, bldg & grnds	171	2,160	2,724	2,750	3,000	250	9.09%
1220 Supplies, vehicles	951	1,637	4,940	1,500	2,000	500	33.33%
1230 Supplies, equipment	9,840	2,836	3,357	2,625	2,625	-	0.00%
1240 Supplies, streets	4,286	5,657	8,350	4,500	5,000	500	11.11%
1250 Supplies, utilities	8,853	8,521	7,336	13,950	13,950	-	0.00%
1260 Supplies, traffic control	132	211	-	200	200	-	0.00%
1600 Supplies, operating	6,461	10,356	13,660	7,000	8,500	1,500	21.43%
1700 Motor fuels	5,331	5,458	6,192	5,593	7,463	1,870	33.43%
2400 Uniforms	1,558	1,335	959	1,100	1,100	-	0.00%
2410 Mats & towels	515	445	415	620	620	-	0.00%
Total materials & supplies	38,098	38,616	47,933	39,838	44,458	4,620	11.60%
Contractual services							
3030 Other professional services	26,556	15,614	35,422	19,696	45,750	26,054	132.28%
3100 Communications - telephone	3,097	5,210	3,491	3,884	4,084	200	5.15%
3200 Water & wastewater charges	4,326	6,347	9,087	7,200	7,200	-	0.00%
3220 Natural gas	8,771	5,864	7,166	8,500	8,500	-	0.00%
3610 Memberships	325	150	200	360	360	-	0.00%
3630 Training	2,791	1,225	2,714	5,530	5,530	-	0.00%
4010 Equipment rental	4,663	629	265	4,500	1,500	(3,000)	-66.67%
4800 Insurance	7,484	8,590	8,184	10,230	10,230	-	0.00%
5110 Repairs, bldgs & grnds	5,040	1,983	5,183	10,540	10,540	-	0.00%
5120 Repairs, vehicles	1,014	-	-	1,000	1,000	-	0.00%
5130 Repairs, equipment	14,409	17,180	6,799	6,000	8,500	2,500	41.67%
5140 Repairs, streets	9,700	15,107	1,402	10,000	10,000	-	0.00%
5150 Repairs, utilities	20,432	13,941	12,092	17,500	17,500	-	0.00%
5155 Water service repair	62,764	94,981	90,444	90,000	90,000	-	0.00%
5160 Repairs, system maintenance	-	875	2,935	3,500	3,500	-	0.00%
Total contractual services	171,372	187,696	185,384	198,440	224,194	25,754	12.98%
Capital outlays							
7030 Equipment	-	-	-	1,425,000	1,472,500	47,500	3.33%
7050 Construction	-	-	-	880,000	235,000	(645,000)	-73.30%
7950 Depreciation	230,683	198,159	194,482	220,000	220,000	-	0.00%
Total capital outlays	230,683	198,159	194,482	2,525,000	1,927,500	(597,500)	-23.66%
Miscellaneous:							
9100 Contingency	-	-	-	15,000	15,000	-	0.00%
Total miscellaneous	-	-	-	15,000	15,000	-	0.00%
Total infrastructure & equip maint	727,345	774,170	768,847	3,166,583	2,597,052	(569,531)	-17.99%
	440,153	424,471	427,799	2,778,278	2,211,152	-	-

Fund: 700 Department: 4823					Water Infrastructure & Equipment Maintenance	
Account	Description	2020	2021	2022	2023	Description
1210	Supplies, Bldgs & grounds	100	100	100	100	Mops, buckets, brooms
		500	500	500	500	Light tubes & ballasts
		200	200	200	200	Paper products
		200	200	200	200	Paint, thinner, & brushes
		750	750	750	1,000	Black dirt & sod/seed, landscaping materials
		500	500	500	500	Misc. cleaners for well houses & % of shop
		500	500	500	500	Irrigation parts
		2,750	2,750	2,750	3,000	
1220	Supplies, vehicles	300	300	300	300	Air, oil, fuel, & transmission filters
		100	100	100	100	Fluids
		400	400	400	400	Batteries and tires
		50	50	50	50	Paint sealant
		150	150	150	150	Tune ups
		500	500	500	1,000	Misc repairs
				1,500	1,500	1,500
1230	Supplies, equipment < \$5000	100	100	100	100	Tune ups
		100	100	100	100	Grounds maintenance equipment
		100	100	100	100	Blades, suction hoses, filter screens
		175	175	175	175	Hydraulic fluid: 35 gallons @ \$4.80 / gallon
		200	200	200	200	Solvents & cleaning fluids
		200	200	200	200	Air compressor & dehumidifier parts
		1,500	1,500	1,500	1,500	Chemical equipment parts (fluoride pumps)
		250	250	250	250	Air, oil, fuel, & trans filters (emergency generator)
		2,625	2,625	2,625	2,625	
1240	Supplies, streets	4,500	4,500	4,500	5,000	Asphalt/concrete/sod/seed for patching minor street, curb, driveway repairs.
1250	Supplies, utilities	2,500	2,500	5,000	5,000	Paint & sandblasting materials for hydrants
		500	500	500	500	Copper, steel & PVC pipe
		1,500	1,500	1,250	1,250	Valve box risers, main repair clamps
		1,000	1,000	750	750	Hydrant markers
		-	-	-	-	De-chlorinator
		3,450	3,450	3,000	3,000	Hydrant parts (hydrant pump \$450 - 2017)
		5,000	5,000	3,450	3,450	Meter supplies, etc. (move from account 1600)
		13,950	13,950	13,950		
1260	Supplies, traffic control	200	200	200	200	Traffic cones / safety vests
1600	Supplies, operating	500	500	500	500	Propane, acetylene & oxygen supplies
		400	400	400	400	Gloves, masks, & rags
		1,850	1,850	1,850	2,850	Film, first aid supplies, & batteries (add hearing protection)
		2,500	2,500	2,500	3,000	Location flags & paint (moved from account 1250)
		250	250	250	250	Cleaning supplies
		1,500	1,500	1,500	1,500	Additional & replacement hand tools
		7,000	7,000	7,000	8,500	
1700	Motor fuels & lubs	620	580	1,568	2,138	Diesel fuel - 475 gallons @ \$4.50
		450	450	450	450	Oil
		3,380	2,990	3,575	4,875	Unleaded fuel: 1,300 gallons @ \$3.75
				4,450	4,020	5,593
2400	Uniforms	1,100	1,100	1,100	1,100	Uniforms 15.5% of \$4,500 and clothing 1.7 FTE x \$175 per contract
2410	Mats & towels	620	620	620	620	Share of floor mats & shop towels (15.5% of \$4,000)
3030	Other professional services	180	180	400	700	Backflow prevention testing
		3,500	3,500	3,500	4,500	Water system leak survey (every 2 years)(not done in 2019)
		-	-	-	20,000	Consultant well head protection phase II
		850	850	850	2,500	Annual inspections heating units in all water buildings
		1,496	1,496	1,496	2,500	Annual inspection generator units
		-	-	-	450	Copier maintenance agreement (Split with 730)
		500	500	500	700	Broadleaf control
		1,000	6,000	6,000	6,000	Asset management software
		250	250	250	450	Fire sprinkler inspections/testing
		200	200	200	200	Fire extinguisher inspection/service (10 @ \$20)
		750	750	750	1,500	Gopher State One-call locates
		2,750	2,750	2,750	2,750	Safety Data Service (1/3 Sewer, 1/3 Storm Water)
		3,000	3,000	3,000	3,500	ArcView/GIS base map and engineering consulting (Split with 730)
		14,476	19,476	19,696	45,750	
3100	Communications - telephone	400	400	400	600	Service & repair
		1,954	1,954	1,954	1,954	Cellular phone service (20.06% of \$9,200)
		631	1,440	1,440	1,440	Data cards for SCADA (4)(75%)(40.01 per card) balance in Sewer
		90	90	90	90	800 MHz license fee (33%)(5 radios @ \$4.48 per month)
				3,075	3,884	3,884
3200	Water and wastewater charges	7,200	7,200	7,200	7,200	
						7,200

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Fund: 700 Department: 4823		Water Infrastructure & Equipment Maintenance				
Account	Description	2020	2021	2022	2023	Description
3220	Natural gas	8,500	8,500	8,500	8,500	Heating fuel
		8,500	8,500	8,500	8,500	
3610	Memberships	120	120	120	120	MN Rural Water Association (50%)
		100	100	100	100	MN Safety Council
		60	60	60	60	Suburban Utility Superintendent Association (SUSA)(50% of \$100)
		80	80	80	80	Pressurized vessel license
		360	360	360	360	
3630	Training	150	150	150	150	Computer training/webinars
		1,200	1,200	1,200	1,200	Trench safety/confined space alternate years/inspection safety
		1,000	1,000	1,000	1,000	Class A license
		110	110	110	110	Hearing test/R2K (2.15 FTE * \$50)
		60	60	60	60	Maintenance Expo
		2,000	2,000	2,000	2,000	Water operator class/exam/certificate (\$xxx per person)
		100	100	100	100	Misc. training seminars
		300	300	300	300	Equipment operator training
		150	150	150	150	MRWA workshops
		400	400	400	400	Tuition reimbursement
		60	60	60	60	Work zone safety seminar (every 3 years)
		5,530	5,530	5,530	5,530	
4010	Rental, equipment	4,000	4,000	4,000	1,000	Skid steer - upgrade
		300	300	300	300	Barricades & signs
		200	200	200	200	Tools & equipment
		4,500	4,500	4,500	1,500	
4800	Insurance	10,230	10,230	10,230	10,230	Share of property/liability insurance
		10,230	10,230	10,230	10,230	
5110	Repairs, buildings & grounds	1,000	1,000	1,000	1,000	Door & lock repairs
		1,000	1,000	1,000	1,000	Roof & wall repairs
		7,540	7,540	7,540	7,540	Electrical & mechanical repairs (well #2 in 17 well #4 in 18 \$4540)
		1,000	1,000	1,000	1,000	Site repairs (pavement, fence, irrigation, etc...)
		10,540	10,540	10,540	10,540	
5120	Repairs, vehicles	1,000	1,000	1,000	1,000	Utility truck repairs
		1,000	1,000	1,000	1,000	
5130	Repairs, equipment	900	900	900	900	Well and water treatment plant repairs
		500	500	500	500	Miscellaneous repairs (Backhoe, Skid steer)
		1,000	1,000	-	-	- Repair boiler @ main plant
		12,000	-	-	-	- Backhoe overhaul extend life 10 more years
		3,100	-	-	-	- Refurbish trailer
		1,000	1,000	1,000	2,000	Generator service - Onan
		1,500	1,500	1,500	3,000	VFD service
		1,000	1,000	1,000	1,000	Meter and valve repairs
		1,000	1,000	1,000	1,000	SCADA repairs
		100	100	100	100	Radio repairs
22,100	7,000	6,000	8,500			
5140	Repairs, streets	10,000	10,000	10,000	10,000	Contractor repairs to streets after water main breaks
		10,000	10,000	10,000	10,000	
5150	Repairs, utilities	5,000	5,000	5,000	5,000	Fire hydrant repairs
		5,000	5,000	5,000	5,000	Gate valve repairs
		7,500	7,500	7,500	7,500	Water main repairs
		17,500	17,500	17,500	17,500	
5155	Water service repairs	75,000	75,000	75,000	80,000	Contractor repairs to residential water services.
		15,000	15,000	15,000	10,000	Pavement & curb repairs
		90,000	90,000	90,000	90,000	
5160	System maintenance	3,500	3,500	3,500	3,500	Water system maintenance & repair items
		3,500	3,500	3,500	3,500	
7030	Capital, equipment > \$5000	15,000	15,000	15,000	15,000	Gate valves
		35,000	35,000	1,375,000	1,375,000	Commercial/Residential meter replacements
		-	125,000	-	-	Generator WTP #1 and booster station
		-	-	-	37,500	T76 T4 Compact Track Loader (skidsteer)(1/2 in Storm Water)
		35,000	35,000	35,000	45,000	3/4 ton pick-up 4x2
85,000	210,000	1,425,000	1,472,500			
7050	Construction > \$25000	3,159,104	3,816,000	800,000	175,000	Water treatment plant engineering, design, construction
		150,000	80,000	80,000	60,000	Well pump rehabilitation project (approximately every 7 years per well)
		3,309,104	3,896,000	880,000	235,000	
7950	Depreciation	240,000	240,000	220,000	220,000	Estimated depreciation
		240,000	240,000	220,000	220,000	
9100	Contingency	15,000	15,000	15,000	15,000	Contingency
		15,000	15,000	15,000	15,000	
		3,896,310	4,598,485	2,778,278	2,211,152	

2023 Budget Summary

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Request</u>	<u>Change from 2022</u>	
						<u>Dollar</u>	<u>Percent</u>
Water (Fund 700):							
Water Production (4825):							
Personnel services							
0100 Salaries, regular	40,474	29,625	29,068	31,096	32,329	1,233	3.97%
0110 Salaries, overtime	3,142	1,649	2,196	-	-	-	0.00%
0300 Social security	3,052	2,195	2,079	2,348	2,443	95	4.05%
0321 PERA	2,997	2,240	2,306	2,302	2,395	93	4.04%
0400 Group insurance	6,898	5,351	5,530	6,576	6,840	264	4.01%
0500 Workers compensation	1,034	1,054	971	1,344	1,261	(83)	-6.18%
Total personnel services	<u>57,597</u>	<u>42,114</u>	<u>42,150</u>	<u>43,666</u>	<u>45,268</u>	<u>1,602</u>	<u>3.67%</u>
Materials & supplies							
1600 Supplies, operating	18,439	13,848	19,627	37,775	34,900	(2,875)	-7.61%
2400 Uniforms	374	615	601	235	500	265	112.77%
2410 Mats & towels	196	241	207	144	144	-	0.00%
Total materials & supplies	<u>19,009</u>	<u>14,704</u>	<u>20,435</u>	<u>38,154</u>	<u>35,544</u>	<u>(2,610)</u>	<u>-6.84%</u>
Contractual services							
3030 Other professional services	7,612	5,896	6,617	18,545	19,245	700	3.77%
3210 Electricity	118,330	110,253	119,147	128,000	128,000	-	0.00%
5150 Repairs, utilities	538	-	-	-	-	-	0.00%
Total contractual services	<u>126,480</u>	<u>116,149</u>	<u>125,764</u>	<u>146,545</u>	<u>147,245</u>	<u>700</u>	<u>0.48%</u>
Total water production	<u>203,086</u>	<u>172,967</u>	<u>188,349</u>	<u>228,365</u>	<u>228,057</u>	<u>(308)</u>	<u>-0.13%</u>
	<u>145,489</u>	<u>130,853</u>	<u>146,199</u>	<u>184,699</u>	<u>182,789</u>		
					-		
Total expenditures	<u>1,152,984</u>	<u>1,280,362</u>	<u>1,248,883</u>	<u>4,053,536</u>	<u>3,531,191</u>	<u>(522,345)</u>	<u>-12.89%</u>
Revenues over (under) expenditures	72,232	92,142	340,054	(2,613,908)	(1,983,107)	630,801	-24.13%
Add back:							
capital outlays	-	-	-	2,305,000	1,707,500	(597,500)	-25.92%
principal payment on debt	-	-	-	335,000	350,000	15,000	0.00%
Change in net assets	72,232	92,142	340,054	26,092	74,393	48,301	185.12%
Net Assets, beginning year	<u>4,109,247</u>	<u>4,181,479</u>	<u>4,273,621</u>	<u>4,613,675</u>	<u>4,639,767</u>	<u>26,092</u>	<u>0.57%</u>
Net Assets, end of year	<u>\$ 4,181,479</u>	<u>\$ 4,273,621</u>	<u>\$ 4,613,675</u>	<u>\$ 4,639,767</u>	<u>\$ 4,714,160</u>	<u>\$ 74,393</u>	<u>1.60%</u>
	<u>751,328</u>	<u>823,042</u>	<u>825,664</u>	<u>3,556,668</u>	<u>3,026,969</u>		

Fund: 700 Department: 4825		Water Production				
Account	Description	2020	2021	2022	2023	Description
1600	Supplies, operating	550	550	550	550	Computer supplies
		800	800	800	800	Testing reagents
		4,125	4,125	4,125	-	Sulfur dioxide: 25 150# cylinders @ \$1.10 per pound
		10,400	10,400	10,400	15,000	Chlorine: 8 - 1 ton cylinders @ .65 per pound
		10,350	10,350	10,350	7,000	Chlorine: 75 - 150 # cylinders @ \$.92 per pound
		7,400	7,400	7,400	7,400	Hydrofluosilic acid: 20,000 pounds @ \$0.37
		3,300	3,300	3,300	3,300	Chlorine neutralizer
		850	850	850	850	Sand separator
		37,775	37,775	37,775	34,900	
2400	Uniforms	235	235	235	500	Uniforms 3.6% of \$4,500 and clothing .4 FTE x \$175 per contract
		235	235	235	500	
2410	Mats & towels	144	144	144	144	Share of floor mats & shop towels (3.6% of \$4,000)
		144	144	144	144	
3030	Other professional services	2,000	2,000	2,000	2,700	Bacteria tests (15*\$15*12 months)(+\$200 Health Dept Rule)
		800	800	800	800	Computer maintenance
		5,500	5,500	5,500	5,500	DNR water permit fee (ann. surcharge)(14 - \$3826, 15 - \$4462, 16 - \$4532)
		1,120	1,120	1,120	1,120	Full scan tests - 4 @ \$280
		600	600	600	600	Minimum contamination level (MCL) tests
		1,000	1,000	1,000	1,000	Radon tests
		800	800	800	800	Random sample tests
		1,425	1,425	1,425	1,425	MCES discharge permits (3*\$475)
		300	300	300	300	MNDPS - EPCRA program (\$100/WTP)
		5,000	5,000	5,000	5,000	Water Supply Plan
		18,545	18,545	18,545	19,245	
3210	Electricity	128,000	128,000	128,000	128,000	Electricity for wells, tower & reservoir
		128,000	128,000	128,000	128,000	
		184,699	184,699	184,699	182,789	

4,254,833 5,009,083 3,556,668 3,026,969
217.64% 17.73% -29.00% -14.89%

2023 Budget Summary

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Request</u>	<u>Change from 2022</u>	
						<u>Dollar</u>	<u>Percent</u>
Sanitary Sewer (Fund 730):							
Revenues							
3375 State pension contribution	447	586	407	-	-	-	0.00%
3551 Spec. Assessments	668	594	6,319	-	-	-	0.00%
3610 Investment income	65,558	39,503	(12,515)	20,000	20,000	-	0.00%
3716 Penalties	13,871	6,673	12,303	10,000	10,000	-	0.00%
3719 Sewer inspection charge	-	24,900	32,760	-	-	-	0.00%
3720 Utility sales	1,716,803	1,825,212	1,848,632	1,926,673	2,003,740	77,067	4.00%
3721 SAC charges	3,752	(2,485)	2,485	-	-	-	0.00%
3725 Utility connections	2,000	11,400	14,900	-	-	-	0.00%
3726 Penalties & interest	1,004	443	653	-	-	-	0.00%
3940 Capital Contributions	43,059	-	-	-	-	-	0.00%
3972 Transfers from Vehicle Fund	100,000	-	-	-	-	-	0.00%
Total revenue	1,947,162	1,906,826	1,905,944	1,956,673	2,033,740	77,067	3.94%
Operating expenses							
Billing Services (4820):							
Personnel services							
0100 Salaries, regular	43,377	45,907	49,826	49,625	53,699	4,074	8.21%
0150 Salaries, part-time	-	-	-	-	2,250	2,250	0.00%
0300 Social security	2,913	3,333	3,467	3,796	4,280	484	12.75%
0321 PERA	2,718	2,922	3,035	3,721	4,198	477	12.82%
0322 GASB 68 Pension expense	101	(2,108)	(27,108)	-	-	-	0.00%
0400 Group insurance	7,237	7,460	7,488	6,281	7,047	766	12.20%
0500 Workers compensation	281	299	281	398	428	30	7.54%
Total personnel services	56,627	57,813	36,989	63,821	71,902	8,081	12.66%
Materials & supplies							
1600 Supplies, operating	-	-	-	50	50	-	0.00%
Total materials & supplies	-	-	-	50	50	-	0.00%
Contractual services							
3030 Other professional services	8,457	8,616	8,683	8,683	8,856	173	1.99%
3300 Postage	2,474	3,174	2,479	4,600	4,600	-	0.00%
3430 Printing	880	4,798	1,142	900	900	-	0.00%
3630 Training	1,176	-	-	2,400	2,400	-	0.00%
5130 Repairs, equipment	4,978	4,899	6,360	8,832	9,107	275	3.11%
Total contractual services	17,965	21,487	18,664	25,415	25,863	448	1.76%
Miscellaneous:							
9900 Transfers out to General Fund	80,446	82,859	85,345	87,905	90,542	2,637	3.00%
9900 Transfers out to Vehicle Fund	52,000	55,000	55,000	55,000	52,000	(3,000)	-5.45%
Total miscellaneous	132,446	137,859	140,345	142,905	142,542	(363)	-0.25%
Total Billing	207,038	217,159	195,998	232,191	240,357	8,166	3.52%
150,411	159,346	159,009	168,370	168,455	168,455		
Infrastructure & Equip Maintenance (4823):							
Personnel services							
100 Salaries, regular	206,001	245,524	251,794	263,829	256,690	(7,139)	-2.71%
110 Salaries, overtime	7,081	6,813	11,629	9,597	9,532	(65)	-0.68%
150 Salaries, part-time	3,884	4,082	-	9,920	20,085	10,165	102.47%
300 Social security	15,449	18,422	18,800	21,675	21,902	227	1.05%
321 PERA	15,413	18,506	18,707	20,509	20,811	302	1.47%
400 Group insurance	32,202	38,829	38,112	47,874	49,041	1,167	2.44%
500 Workers compensation	6,742	13,566	11,129	16,194	15,021	(1,173)	-7.24%
Total personnel services	286,772	345,742	350,171	389,598	393,082	3,484	0.89%

Fund: 730 Department: 4820		Billing Services				
Account	Description	2020	2021	2022	2023	Description
1600	Supplies, operating	50	50	50	50	Utility billing supplies
		50	50	50	50	
3030	Other professional services	8,513	8,683	8,683	8,856	24.5% of audit (23-36,145, 24-36,870, 25-37,605, 26-38,360)
		8,513	8,683	8,683	8,856	
3300	Postage	3,300	3,300	3,300	3,300	3300 bills X \$0.50 postage X 4 billings X 1/2 cost
		800	800	800	800	Inserting & mailing bills (moved from 3030)
		500	500	500	500	Late notices: 500 bills X \$0.50 postage X 4 billings X 1/2 cost
		4,600	4,600	4,600	4,600	
3430	Printing	450	450	450	450	Envelopes
		450	450	450	450	Utility bills (1/2 cost)
		900	900	900	900	
3630	Training	2,400	2,400	2,400	2,400	Seminars on new regulations, software updates, etc. INCODE training
		2,400	2,400	2,400	2,400	
5130	Repairs, equipment	4,477	4,701	4,936	5,183	Incode software support (30%)(5% annual increase per agreement)
		-	1,200	1,200	1,200	Incode UB support
		330	350	350	350	Neptune reader maintenance (1/2 in water)(2019 first year \$610)
		1,800	1,800	1,800	1,800	Neptune software maintenance (1/2 in water)
		495	520	546	574	Handheld interface support meter readers (50% water 50% sewer)(Incode)
		7,102	8,571	8,832	9,107	
9900	Transfers out	82,859	85,345	87,905	90,542	Transfer to General Fund for admin costs
		55,000	55,000	55,000	52,000	Transfer to Vehicle & Equipment Fund for vehicle use
		137,859	140,345	142,905	142,542	
		161,424	165,549	168,370	168,455	

2023 Budget Summary

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Request</u>	<u>Change from 2022</u> <u>Dollar</u>	<u>Percent</u>
Sanitary Sewer (Fund 730):							
Materials & supplies							
1210 Supplies, bldg & grnds	-	133	491	200	200	-	0.00%
1220 Supplies, vehicles	6,103	4,072	4,541	5,000	5,000	-	0.00%
1230 Supplies, equipment	5,805	2,713	5,205	5,350	6,350	1,000	18.69%
1240 Supplies, streets	62	-	-	2,000	2,000	-	0.00%
1250 Supplies, utilities	2,821	509	1,209	2,900	2,900	-	0.00%
1260 Supplies, traffic control	132	133	-	300	300	-	0.00%
1600 Supplies, operating	5,062	4,785	4,523	8,850	8,850	-	0.00%
1700 Motor fuels	1,868	2,884	3,368	5,915	6,375	460	7.78%
2400 Uniforms	1,391	1,755	2,756	2,169	2,169	-	0.00%
2410 Mats & towels	682	942	844	728	728	-	0.00%
Total materials & supplies	23,926	17,926	22,937	33,412	34,872	1,460	4.37%
Contractual services							
3030 Other professional services	19,664	21,922	8,818	26,006	41,456	15,450	59.41%
3100 Communications - telephone	1,931	3,129	2,424	2,356	2,906	550	23.34%
3200 Water & sewer	7,107	4,384	4,532	3,300	4,000	700	21.21%
3210 Electricity	2,406	2,357	3,340	2,100	2,500	400	19.05%
3230 Wastewater disposal - MCES	991,993	1,026,404	1,025,642	1,082,918	1,146,734	63,816	5.89%
3231 Wastewater disposal - Strength ch	761	-	2,389	6,000	4,000	(2,000)	-33.33%
3610 Memberships	425	150	150	1,690	1,690	-	0.00%
3630 Training	2,471	861	3,614	7,530	7,530	-	0.00%
4010 Equipment rental	168	-	-	500	500	-	0.00%
4800 Insurance	5,341	6,129	6,418	7,300	7,300	-	0.00%
5130 Repairs, equipment	7,089	7,237	10,238	12,550	12,550	-	0.00%
5140 Repairs, streets	-	-	-	10,000	10,000	-	0.00%
5150 Repairs, utilities	2,601	-	15,700	17,500	37,500	20,000	114.29%
5160 Repairs, maintenance	2,754	5,127	1,229	12,500	10,000	(2,500)	-20.00%
Total contractual services	1,044,711	1,077,700	1,084,494	1,192,250	1,288,666	96,416	8.09%
Capital outlays							
7030 Equipment	-	-	-	-	25,000	25,000	0.00%
7050 Construction	-	-	-	530,000	1,030,000	500,000	94.34%
7950 Depreciation	97,841	113,690	122,346	100,000	125,000	25,000	25.00%
Total capital outlays	97,841	113,690	122,346	630,000	1,180,000	550,000	87.30%
Miscellaneous:							
9100 Contingency	-	-	-	15,000	15,000	-	0.00%
Total miscellaneous	-	-	-	15,000	15,000	-	0.00%
Total infrastructure & equip maint	1,453,250	1,555,058	1,579,948	2,260,260	2,911,620	651,360	28.82%
Total expenditures	1,660,288	1,772,217	1,775,946	2,492,451	3,151,977	659,526	26.46%
Revenues over (under) expenditures	286,874	134,609	129,998	(535,778)	(1,118,237)	(582,459)	108.71%
Add back:							
capital outlays	-	-	-	530,000	1,055,000	525,000	99.06%
Change in net assets	286,874	134,609	129,998	(5,778)	(63,237)	(57,459)	994.44%
Net Assets, beginning of year	4,023,265	4,310,139	4,444,748	4,574,746	4,568,968	(5,778)	-0.13%
Net Asset, end of year	\$ 4,310,139	\$ 4,444,748	\$ 4,574,746	\$ 4,568,968	\$ 4,505,731	\$ (120,696)	-2.64%
	1,316,889	1,368,662	1,388,786	2,039,032	2,686,993		

Fund: 730 Department: 4823		Wastewater Infrastructure & Equipment Maintenance				
Account	Description	2020	2021	2022	2023	Description
1210	Supplies, bldgs & grounds	100	100	100	100	Paint, bulbs, fuses, etc
		100	100	100	100	Seed, dirt, sod, etc
		200	200	200	200	
1220	Supplies, vehicles	75	75	75	75	Air, oil, fuel & transmission filters
		775	775	925	925	Fluids
		125	125	2,500	2,500	Repair & replacement parts
		600	600	1,500	1,500	Tires & batteries
		1,575	1,575	5,000	5,000	
1230	Supplies, equipment < \$5000	650	650	650	650	Tune up parts
		500	500	500	500	Hydraulic fluids & hoses
		200	200	200	200	Cutting edges (skid loader)
		300	300	300	300	Misc. replacement & repair parts
		300	300	300	300	Light equip misc replacement & repair parts
		1,000	1,000	1,000	2,000	Camera track and parts (CCTV)
		300	300	300	300	Minor repairs
		100	100	100	100	Gas detection device parts and supplies
		2,000	2,000	2,000	2,000	Vactor cleaning nozzle parts and supplies (nozzle 2017, hose 2018)
		5,350	5,350	5,350	6,350	
1240	Supplies, streets	200	200	200	200	Tack coat
		300	300	300	300	Dewatering rock/agg. base
		2,000	2,000	1,500	1,500	Asphalt mix
		2,500	2,500	2,000	2,000	
1250	Supplies, utilities	-	-	1,500	1,500	Replacement pumps & motors
		100	100	100	100	Filters, packings, relays, etc
		300	300	300	300	Speed crete (mortar)
		700	700	700	700	Repair parts
		300	300	300	300	Manhole covers, adjust rings & bolts
		1,400	1,400	2,900	2,900	
1260	Supplies, traffic control	300	300	300	300	Traffic cones, work zone sign face, safety vests
		300	300	300	300	
1600	Supplies, operating	500	500	500	500	Additional & replacement hand tools
		250	250	250	250	Glove & paper products
		150	150	150	150	Disinfectant supplies
		500	500	500	500	Camera supplies
		1,500	1,500	1,500	1,500	First aid supplies, protective equip (add hearing equipment for 2017)
		200	200	200	200	CD's, DVD's, software
		250	250	250	250	Engineering supplies
		700	700	700	700	Shop supplies, fastners, soap, degreasers, steet, batteries
		500	500	500	500	Pipe, fittings, and accessories (connectors)
		500	500	500	500	Locating supplies (paint, flags, markers, etc.)
		5,000	5,000	3,500	3,500	Chemical blocks for lift stations
300	300	300	300	Filter replacement for sewer gas monitors		
10,350	10,350	8,850	8,850			
1700	Motor fuels & lubs	300	300	300	300	Fluids
		600	600	600	600	Motor oil - 100 gallons \$6 gal.
		1,300	1,300	1,375	1,875	Unleaded fuel 500 gallons @ \$3.75
		2,480	2,480	2,640	3,600	Diesel fuel 800 gallons @ \$4.50
		4,680	4,680	4,915	6,375	
2400	Uniforms	1,169	1,169	2,169	2,169	Uniforms 18.2% of \$9,995 and clothing 2.0 FTE x \$175 per contract
		1,169	1,169	2,169	2,169	
2410	Mats & towels	728	728	728	728	Share of floor mats & shop towels (18.2% of \$4,000)
		728	728	728	728	
3030	Other professional services	750	750	750	750	Gopher State One Call locates
		600	600	600	600	Consulting engineering services - annual lift station inspections
		100	100	100	100	Fire extinguisher inspection/servcie (5 @ \$20)
		-	-	-	15,000	Engineering study sewer line Silver Lake Rd
		-	-	-	450	Copier maintenance agreement (Split with 700)
		1,106	1,106	1,106	1,106	Annual generator service/inspection
		1,000	1,000	1,000	1,000	Asset management software
		3,000	3,000	3,000	3,000	Areview/GIS base map and engineering consulting (split with 700)
		2,750	2,750	2,750	2,750	Safety Data Service (1/3 Water, 1/3 Storm Water)
		-	-	16,700	16,700	Sewer I&I monitoring
9,306	9,306	26,006	41,456			
3100	Communications - telephone	1,785	1,785	1,785	2,335	Cellular phone service
		211	481	481	481	Data cards for SCADA (4)(25%) bal. in Water (40.01 per card per month)
		90	90	90	90	800 Mhz radio license fee (33%)(5 radios @ \$4.48 per month)
		2,086	2,356	2,356	2,906	
3200	Water & Sewer service	3,300	3,300	3,300	4,000	Estimated annual charge
		3,300	3,300	3,300	4,000	
3210	Electricity	2,100	2,100	2,100	2,500	Electricity for lift stations
		2,100	2,100	2,100	2,500	
		45,044	45,314	66,174	85,734	

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Fund: 730 Department: 4823		Wastewater Infrastructure & Equipment Maintenance (continued)				
Account	Description	2020	2021	2022	2023	Description
3230	Met Council Environ. Services MCE	1,024,104	1,025,643	1,082,918	1,146,734	Annual charge (increase 5.89% 2023, 5.58% increase in 2022)
		1,024,104	1,025,643	1,082,918	1,146,734	
3231	MCES Strength charges	6,000	6,000	6,000	4,000	Strength Charge
		6,000	6,000	6,000	4,000	
3610	Memberships	120	120	120	120	MN Rural Water Assoc. (50%)
		1,400	1,400	1,400	1,400	Wincom membership
		70	70	70	70	Suburban Utility Superintendant Association (SUSA)(50% of \$100)
		100	100	100	100	MN Safety Council (20%)
		1,690	1,690	1,690	1,690	
3630	Training	1,800	1,800	1,500	1,500	Collection operators training/renewal (\$300 per person)
		400	400	400	400	Tuition reimbursement (PW Mgt. Class - North Hennepin CC)
		150	150	150	150	Computer training/webinars
		110	110	110	110	Hearing test/R2K (2.15 FTE * \$50)
		1,200	1,200	900	900	Confined space/trench safety alternate years)
		2,400	2,400	2,100	2,100	DACP Training
		1,200	1,200	1,200	1,200	Class A license
		1,000	1,000	750	750	Miscellaneous wastewater training (certified pipe inspector)
		60	60	60	60	Maintenance Expo
		300	300	300	300	Equipment operator training
		60	60	60	60	Work zone safety seminar (every 3 years next 2020)
		8,680	8,680	7,530	7,530	
4010	Rental, equipment	500	500	500	500	Barricades & signs
		500	500	500	500	
4800	Insurance	7,300	7,300	7,300	7,300	Share of property/liability insurance
		7,300	7,300	7,300	7,300	
5130	Repairs, equipment	8,000	8,000	8,000	8,000	Repairs to Vactor (jet truck)
		2,500	2,500	2,500	2,500	Repairs to camera van and camera equipment
		1,000	1,000	1,000	1,000	Repairs to utility truck
		250	1,050	1,050	1,050	Misc repairs
		11,750	12,550	12,550	12,550	
5140	Repairs, streets	10,000	10,000	10,000	10,000	Contractor restoration of pavement, bwd., etc...
		10,000	10,000	10,000	10,000	
5150	Repairs, utilities	2,500	2,500	2,500	2,500	Lift station repairs
		-	-	-	20,000	Groveland grinder
		15,000	15,000	15,000	15,000	Sanitary collection system repairs
		17,500	17,500	17,500	37,500	
5160	System maintenance	5,000	5,000	5,000	4,000	Root control
		4,500	4,500	4,500	4,000	Lift station maintenance/cleaning/pump service
		4,000	4,000	3,000	2,000	Sewer debris disposal costs
		13,500	13,500	12,500	10,000	
7030	Capital, equipment > \$5000	-	-	-	25,000	Elevator for sewer camera trolley
		-	-	-	25,000	
7050	Construction > \$25000	175,000	175,000	500,000	1,000,000	Sewer pipe relining program (2022 deferred to 2023)
		25,000	30,000	30,000	30,000	Manhole lining
		130,000	-	-	-	Upgrade Bronson lift station and nat gas generator (carryover from 2019)
		330,000	205,000	530,000	1,030,000	
7950	Depreciation	100,000	100,000	100,000	125,000	Estimated depreciation
		100,000	100,000	100,000	125,000	
9100	Contingency	15,000	15,000	15,000	15,000	Contingency - may include lift station impeller replacement at Bronson
		15,000	15,000	15,000	15,000	
		1,591,068	1,468,677	1,869,662	2,518,538	

2023 Budget Summary

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Request</u>	<u>Change from 2022</u> <u>Dollar</u>	<u>Percent</u>
Street Lighting (Fund 740):							
Revenues							
3610 Investment income	4,085	2,269	(846)	1,400	1,400	-	0.00%
3716 Penalties	966	492	864	700	700	-	0.00%
3740 Street lighting charges	103,901	103,917	104,208	104,412	104,412	-	0.00%
Total revenue	108,952	106,678	104,226	106,512	106,512	-	0.00%
Operating expenses							
Operations (4416)							
Personnel services							
0100 Salaries, regular	6,714	10,556	10,298	9,638	11,208	1,570	16.29%
0110 Salaries, overtime	216	467	234	-	-	-	0.00%
0300 Social security	509	740	731	737	857	120	16.28%
0321 PERA	512	754	745	643	754	111	17.26%
0400 Group insurance	1,239	1,579	1,609	1,008	1,287	279	27.68%
0500 Workers compensation	254	273	246	376	396	20	5.32%
Total personnel services	9,444	14,369	13,863	12,402	14,502	2,100	16.93%
Materials & supplies							
1600 Supplies, operating	-	-	855	1,000	1,000	-	0.00%
Contractual services							
3210 Electricity	74,287	85,607	80,271	82,500	82,500	-	0.00%
4800 Insurance	658	756	720	900	900	-	0.00%
5150 Repairs, utilities	1,402	1,508	-	2,950	2,950	-	0.00%
5160 Repairs, system maintenance	-	2,431	-	-	-	-	0.00%
Total contractual services	76,347	90,302	80,991	86,350	86,350	-	0.00%
Other							
8021 Lease payable - interest (ESP)	1,902	3,232	-	-	-	-	0.00%
9900 Transfer to General Fund	2,854	2,940	3,028	3,119	3,213	94	3.01%
Total other	4,756	6,172	3,028	3,119	3,213	94	3.01%
Total expenditures	90,547	110,843	98,737	102,871	105,065	2,194	2.13%
Revenues over (under) expenditures	18,405	(4,165)	5,489	3,641	1,447	(2,194)	-60.26%
Add back: Capital outlays/Prin on debt	-	-	-	-	-	-	0.00%
Change in net assets	18,405	(4,165)	5,489	3,641	1,447	(2,194)	-60.26%
Net assets, beginning year	90,064	108,469	104,304	109,793	113,434	3,641	3.32%
Net assets, end of year	\$ 108,469	\$ 104,304	\$ 109,793	\$ 113,434	\$ 114,881	\$ 1,447	1.28%
	81,103	96,474	84,874	90,469	90,563	90,563	

Fund: 740 Street Lighting Fund					Revenues	
Account	Description	2020	2021	2022	2023	Description
3610	Interest revenue	1,400	1,400	1,400	1,400	Estimated interest earnings at 1%.
		1,400	1,400	1,400	1,400	
3716	Penalties	700	700	700	700	Estimated late fees on street lighting charges.
		700	700	700	700	
3740	Street lighting charges	104,412	104,412	104,412	104,412	Estimated utility charges for street lighting.
		104,412	104,412	104,412	104,412	

Fund: 740 Department: 4416					Operations	
1600	Supplies, operating	1,000	1,000	1,000	1,000	Bulbs, ballasts, covers, etc...
		1,000	1,000	1,000	1,000	
3210	Electricity	78,500	78,500	82,500	82,500	Estimate
		78,500	78,500	82,500	82,500	
4800	Insurance	900	900	900	900	Share of property/liability insurance
		900	900	900	900	
5150	Repairs, utilities	2,950	2,950	2,950	2,950	Repairs to street and trail lighting.
		2,950	2,950	2,950	2,950	
8011	Lease payable (principal)	7,572	-	-	-	Energy savings program (LED trail lighting)
8021	Lease payable (interest)	1,680	-	-	-	Interest
9900	Transfer out	2,940	3,028	3,119	3,213	Transfer to General Fund for administrative overhead costs
		2,940	3,028	3,119	3,213	

95,542	86,378	90,469	90,563
3.84%	-9.59%	4.74%	0.10%

2023 Budget Summary

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Change from 2022</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Request</u>	<u>Dollar</u>	<u>Percent</u>
Storm Water (Fund 745):								
Revenues								
3359	Other state grants	155	218	149	-	-	-	0.00%
3610	Investment income (charges)	56,980	34,677	(11,189)	16,000	16,000	-	0.00%
3716	Penalties & interest	2,683	1,502	2,719	1,500	1,500	-	0.00%
3718	Impact charges	10,716	1,250	212	-	-	-	0.00%
3730	Surface water charges	314,351	340,809	368,302	400,500	400,500	-	0.00%
3972	Transfer from other funds	-	-	-	-	37,500	37,500	0.00%
Total revenue		384,885	378,456	360,193	418,000	455,500	37,500	8.97%
Operating expenses								
System Maintenance (4415):								
Personnel services								
0100	Salaries, regular	81,732	97,585	96,292	97,984	106,752	8,768	8.95%
0110	Salaries, overtime	2,429	3,355	1,619	1,465	1,524	59	4.03%
0150	Salaries, part-time	7,451	4,560	4,440	10,240	14,817	4,577	44.70%
0300	Social security	6,814	7,666	7,635	8,392	9,416	1,024	12.20%
0321	PERA	6,033	6,762	6,581	7,459	8,964	1,505	20.18%
0322	GASB 68 Pension expens	218	4,495	(11,280)	-	-	-	0.00%
0400	Group insurance	4,378	6,317	6,392	17,218	13,194	(4,024)	-23.37%
0500	Workers compensation	2,298	2,521	2,083	3,192	3,329	137	4.29%
Total personnel services		111,353	133,261	113,762	145,950	157,996	12,046	8.25%
Materials & supplies								
1230	Supplies, equipment	7,189	5,372	9,127	2,750	3,750	1,000	36.36%
1240	Supplies, streets	50	-	228	-	-	-	0.00%
1600	Supplies, operating	1,578	6,007	2,818	4,925	5,425	500	10.15%
1700	Motor fuels	1,547	1,951	2,304	2,475	3,375	900	36.36%
2400	Uniforms	972	482	606	470	550	80	17.02%
2410	Mats & towels	245	241	251	292	292	-	0.00%
Total materials & supplies		11,581	14,053	15,334	10,912	13,392	2,480	22.73%
Contractual services								
3030	Other professional services	29,757	30,171	23,131	162,292	12,366	(149,926)	-92.38%
3100	Telephone	1,015	1,007	1,177	872	1,540	668	76.61%
3610	Memberships	1,033	1,055	1,080	1,045	1,045	-	0.00%
3630	Training	555	161	716	1,695	1,695	-	0.00%
4010	Equipment rental	-	5,165	2,860	3,000	3,000	-	0.00%
4800	Insurance	2,926	3,359	3,200	4,000	4,000	-	0.00%
5120	Repairs, vehicles	96	490	39	1,500	1,500	-	0.00%
5150	Repairs, utilities	40,959	90,461	59,405	90,000	90,000	-	0.00%
Total contractual services		76,341	131,869	91,608	264,404	115,146	(149,258)	-56.45%
Capital outlays								
7030	Equipment	-	-	-	-	37,500	37,500	0.00%
7050	Construction	-	35,910	-	75,000	225,000	150,000	200.00%
7950	Depreciation	36,566	35,916	33,996	35,000	35,000	-	0.00%
Total capital outlays		36,566	71,826	33,996	110,000	297,500	187,500	170.45%
Miscellaneous:								
9900	Transfer out	8,309	8,558	8,815	9,079	9,351	272	3.00%
Total miscellaneous		8,309	8,558	8,815	9,079	9,351	272	3.00%
Total System Maintenance		244,150	359,567	263,515	540,345	593,385	53,040	0.00%
		132,797	226,306	149,753	394,395	435,389		0.00%

Fund: 745 Storm Water						Revenues
Account	Description	2020	2021	2022	2023	Description
3610	Interest revenue	16,000	16,000	16,000	16,000	Estimated interest earnings at 1%.
		16,000	16,000	16,000	16,000	
3716	Penalties	1,500	1,500	1,500	1,500	Estimated late payment fees.
		1,500	1,500	1,500	1,500	
3730	Utility sales	285,000	320,000	340,000	400,500	Estimated surface water charges.
		285,000	320,000	340,000	400,500	
Fund: 745 Department: 4415						System Maintenance
1230	Supplies, equipment < \$5000	1,500	1,500	1,500	2,000	Miscellaneous equipment & parts (AEBI parts, pole camera parts)
		1,000	1,000	1,000	1,500	Filters, brakes, bulbs, wipers, tires, batteries, etc...
		250	250	250	250	Hoses & nozzles
		-	4,000	-	-	Drone
		2,750	6,750	2,750	3,750	
1600	Supplies, operating	450	450	450	450	Concrete
		2,000	2,000	2,000	2,500	Rain Garden mix, riprap, topsoil, seed and sod
		175	175	175	175	Concrete adjustment rings
		150	150	150	150	Hand tools
		150	150	150	150	CD's, DVD's, software upgrade for camera van
		2,000	2,000	2,000	2,000	Catch basin castings, pipe, aprons, etc...
		4,925	4,925	4,925	5,425	
1700	Motor fuels	2,250	2,340	2,475	3,375	900 gallons unleaded @ \$3.75 for utility truck
		2,250	2,340	2,475	3,375	
2400	Uniforms	470	470	470	550	Uniforms/clothing (7.3% of \$4,500, .8 FTE x \$175 per contract)
		470	470	470	550	
2410	Mats & towels	292	292	292	292	Share of floor mats & shop towels (7.3% of \$4,000)
		292	292	292	292	
3030	Other professional services	5,750	5,750	5,750	5,750	Consulting engineers (LGU)
		-	-	150,000	-	Storm water system maintenance study
		1,500	1,500	1,500	1,500	Arcview/GIS base map consulting
		1,000	1,000	1,000	1,000	Asset management software
		100	100	100	100	Fire extinguisher inspection/servcie (5 @ \$20)
		1,192	1,192	1,192	1,266	3.5% of audit (23-36,145, 24-36,870, 25-37,605, 26-38,360)
		2,750	2,750	2,750	2,750	Safety Data Service (1/3 Water, 1/3 Sewer)
		12,292	12,292	162,292	12,366	
3100	Communications	782	782	782	1,450	Cell Phone service
		90	90	90	90	800 Mhz radio license fee (33%)(5 radios @ \$4.48 per month)
		872	872	872	1,540	
3610	Memberships	200	200	200	200	American Public Works Association (APWA)(25% of \$800)
		800	800	800	800	Minnesota Cities Storm Water Coalition
		45	45	45	45	MN Safety Council
		1,045	1,045	1,045	1,045	
3630	Training	200	200	200	200	Seminars & training sessions (Stormwater)
		55	55	55	55	Hearing test/R2K (1.1 FTE * \$50)
		350	350	350	350	Safety training
		500	500	500	500	NPDES compliance training
		270	270	270	270	Erosion & Stormwater Maint. Certification
		220	220	220	220	Equipment operator training
		100	100	100	100	Computer/webinar training
		1,695	1,695	1,695	1,695	
4010	Equipment rental	6,000	3,000	3,000	3,000	Rent mini excavator for clean-outs
		6,000	3,000	3,000	3,000	
4800	Insurance	2,500	2,500	2,500	2,500	Share of property/liability insurance
		1,500	1,500	1,500	1,500	Deductible
		4,000	4,000	4,000	4,000	
5120	Repairs, vehicles	1,500	1,500	1,500	1,500	Utility truck & equipment repairs
		1,500	1,500	1,500	1,500	
5150	Repairs & maint., utilities	30,000	30,000	30,000	30,000	Repair & maintain storm sewers, ponds, basins, and drainage issues
		60,000	30,000	30,000	30,000	Storm sewer cleaning
		30,000	30,000	30,000	30,000	Storm Sewer slip lining improvements
		120,000	90,000	90,000	90,000	
7030	Equipment > \$5000	30,000	15,000	-	-	Silverview pond aerators
		-	-	-	37,500	T76 T4 Compact Track Loader (skidsteer)(1/2 in Water)
		30,000	15,000	-	37,500	
7050	Construction > \$25000	75,000	75,000	75,000	225,000	Storm water projects (Lois culvert repairs \$150,000)
		75,000	75,000	75,000	225,000	
7950	Depreciation	35,000	35,000	35,000	35,000	Estimated depreciation
		35,000	35,000	35,000	35,000	
9900	Transfer out	8,558	8,815	9,079	9,351	General Fund
		8,558	8,815	9,079	9,351	
		306,649	262,996	394,395	435,389	

2023 Budget Summary

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Request</u>	<u>Change from 2022</u>	
						<u>Dollar</u>	<u>Percent</u>
Storm Water (Fund 745):					435,389		
Street Sweeping (4417):							
Personnel services							
0100 Salaries, regular	13,366	13,830	14,055	13,544	14,091	547	4.04%
0110 Salaries, overtime	402	707	372	1,465	1,524	59	4.03%
0300 Social security	1,018	1,080	1,073	1,148	1,195	47	4.09%
0321 PERA	992	1,064	1,028	1,126	1,171	45	4.00%
0400 Group insurance	866	910	930	2,880	1,440	(1,440)	-50.00%
0500 Workers compensation	549	515	475	657	617	(40)	-6.09%
Total personnel services	<u>17,193</u>	<u>18,106</u>	<u>17,933</u>	<u>20,820</u>	<u>20,038</u>	<u>(782)</u>	<u>-3.76%</u>
Materials & supplies							
1230 Supplies, equipment	8	-	7,367	2,500	3,500	1,000	40.00%
1600 Supplies, operating	279	2,850	4,323	3,500	4,500	1,000	28.57%
1700 Motor fuels	3,147	2,776	3,655	4,300	4,300	-	0.00%
2400 Uniforms	102	70	141	116	150	34	29.31%
2410 Mats & towels	58	56	66	72	72	-	0.00%
Total materials & supplies	<u>3,594</u>	<u>5,752</u>	<u>15,552</u>	<u>10,488</u>	<u>12,522</u>	<u>2,034</u>	<u>19.39%</u>
Contractual services							
3030 Other professional services	8,688	-	-	-	-	-	0.00%
3530 Disposal	-	-	-	10,000	10,000	-	0.00%
3630 Training	-	-	164	280	280	-	0.00%
5130 Repairs, equipment	1,608	-	-	4,000	4,000	-	0.00%
Total contractual services	<u>10,296</u>	<u>-</u>	<u>164</u>	<u>14,280</u>	<u>14,280</u>	<u>-</u>	<u>0.00%</u>
Miscellaneous:							
9900 Transfer out	31,000	33,000	33,000	35,000	33,000	(2,000)	-5.71%
Total miscellaneous	<u>31,000</u>	<u>33,000</u>	<u>33,000</u>	<u>35,000</u>	<u>33,000</u>	<u>(2,000)</u>	<u>-5.71%</u>
Total street sweeping	<u>62,083</u>	<u>56,858</u>	<u>66,649</u>	<u>80,588</u>	<u>79,840</u>	<u>(748)</u>	<u>-0.93%</u>
	44,890	38,752	48,716	59,768	59,802		
					33,000		
Total expenditures	<u>306,233</u>	<u>416,425</u>	<u>330,164</u>	<u>620,933</u>	<u>673,225</u>	<u>52,292</u>	<u>8.42%</u>
Revenues over expenditures	78,652	(37,969)	30,029	(202,933)	(217,725)	(14,792)	7.29%
Add back: Capital outlays	-	-	-	75,000	262,500	187,500	250.00%
Change in net assets	78,652	(37,969)	30,029	(127,933)	44,775	172,708	-135.00%
Net assets, beginning year	3,229,022	3,307,674	3,269,705	3,299,734	3,171,801	(127,933)	-3.88%
Accounting Change GASB 68 pension							
Net assets, end of year	<u>\$ 3,307,674</u>	<u>\$ 3,269,705</u>	<u>\$ 3,299,734</u>	<u>\$ 3,171,801</u>	<u>\$ 3,216,576</u>	<u>\$ 44,775</u>	<u>1.41%</u>
	177,687	265,058	198,469	454,163	495,191		

Fund: 745 Department: 4417		Street Cleaning				
1230	Supplies, equipment < \$5000	2,500	2,500	2,500	3,500	Misc. sweeper repairs - belts, pumps, hoses, filters, etc.
		2,500	2,500	2,500	3,500	
1600	Supplies, operating	2,300	2,300	2,300	2,600	Gutter brooms
		700	700	700	1,000	Belts, pumps, hoses, filters, etc... for sweeper
		100	100	100	150	Gloves, hearing protection, etc...
		400	400	400	750	2 dirt shoes
		3,500	3,500	3,500	4,500	
1700	Motor fuels	2,800	2,800	3,300	3,300	Diesel fuel - 1000 gallons @ \$3.30
		1,000	1,000	1,000	1,000	Hydraulic oil - 4 changes
		3,800	3,800	4,300	4,300	
2400	Uniforms	116	116	116	150	Uniforms/clothing (1.8% of \$4,500, .2 FTE x \$175 per contract)
		116	116	116	150	
2410	Mats & towels	72	72	72	72	Share of floor mats & shop towels (1.8% of \$4,000)
		72	72	72	72	
3530	Disposal	50,000	25,000	10,000	10,000	Sweeping pile disposal (estimated 5 year project)
		50,000	25,000	10,000	10,000	
3630	Training	250	250	250	250	NPDES compliance training
		30	30	30	30	Maintenance Expo
		280	280	280	280	
5130	Repairs, equipment	4,000	4,000	4,000	4,000	Sweeper repairs
		4,000	4,000	4,000	4,000	
9900	Transfer out to Vehicle & Equip	33,000	33,000	35,000	33,000	Transfer to Vehicle & Equip Fund for future replacements
		33,000	33,000	35,000	33,000	

	97,268	72,268	59,768	59,802
	403,917	335,264	454,163	495,191
	3.18%	-17.00%	35.46%	9.03%

Position	Code	Hrs Etc.	FTE	Pay Rate	Actual Salary	Social Security	Pensions	Group Insurance	Workers Comp			
									Code	Rate	Amount	
Fund:100 Department: 4100 General Fund, City Council:												
Mayor	A		1.00	7,500	7,500	574	C 375	NA -	ELE	0.51%	38	
Council members	A		4.00	6,774	27,096	2,073	C 1,355	NA -	ELE	0.51%	138	
Total					34,596	2,647	1,730	-			176	
Pensions: 5% retirement plus 7.65% Social security											39,149	
39,167		-0.05%		(18)								
Fund:100 Department: 4130 General Fund, City Administrator:												
City administrator	FT		0.850	75.32	133,173	10,188	R 9,988	F 14,535	MUN	0.92%	1,225	
City admin - def'd comp		2,500			2,500							
City admin - veh. Allow.		8,400			8,400							
HR director	FT		0.68	55.95	79,137	6,054	R 5,935	F 11,628	CLR	0.74%	586	
PT Receptionists	PT		0.340	21.63	15,297	1,170	R 1,147	F -	CLR	0.74%	113	
Overtime - FT	OT	25	1.00	32.45	811	62	R 61	NA -	CLR	0.74%	6	
Temp admin. asst. BB	PT	1,040	1.00	35.79	37,224	2,848	NA 0	NA -	CLR	0.74%	275	
Assorted part-time	PT		0.00	10.00	0	0	NA 0	NA -	CLR	0.74%	0	
Rounding					0	0						
Total					276,542	20,322	17,131	26,163			2,205	
Pensions: 7.25% retirement plus 7.65% Social security & medicare											342,363	
329,054		4.04%		13,309								

Position	Code	Hrs Etc.	FTE	Pay Rate	Actual Salary	Social Security	Pensions	Group Insurance	Workers Comp			
									Code	Rate	Amount	
Fund:100 Department: 4150 General Fund, Finance:												
Finance director	FT		0.67	73.28	102,129	7,813	R 7,660	F 11,457	CLR	0.74%	756	
RHS conversion		5,655			5,655							
Accountant	FT		1.00	44.29	92,123	7,047	R 6,909	F 17,100	CLR	0.74%	682	
UB/AP tech	FT		0.30	34.51	21,531	1,647	R 1,615	S 4,320	CLR	0.74%	159	
Total					221,438	16,507	16,184	32,877			1,597	
283,009		1.98%		5,594							288,603	
Fund:100 Department: 4180 General Fund, Community Development:												
Comm dev director	FT		1.00	58.25	121,153	9,268	R 9,086	S 7,200	MUN	0.92%	1,115	
Building official	FT		1.00	48.12	100,093	7,657	R 7,507	F 17,100	MUN	0.92%	921	
Housing code Insp	FT		1.00	34.87	72,530	1,052	P 12,838	S 7,200	MUN	0.92%	667	
Permit tech	FT		1.00	34.51	71,770	5,490	R 5,383	F 17,100	CLR	0.74%	531	
Overtime - FT	OT	16	1.00	51.76	828	63	R 62	NA 0	CLR	0.74%	6	
Total					366,374	23,530	34,876	48,600			3,240	
461,224		3.34%		15,396.00							476,620	

Position	Code	Hrs Etc.	FTE	Pay Rate	Actual Salary	Social Security	Pensions	Group Insurance		Workers Comp		
										Code	Rate	Amount
Fund:100 Department: 4200 General Fund, Police:												
Police chief - NH	FT		1.00	73.28	152,432	2,210	P 26,980	F	17,100	POL	9.68%	14,755
Deputy chief - BZ	FT		1.00	56.04	116,568	1,690	P 20,633	F	17,100	POL	9.68%	11,284
Sergeant -	FT		1.00	48.55	100,984	1,464	P 17,874	F	17,100	POL	9.68%	9,775
Sergeant - BK	FT		1.00	53.08	110,406	1,601	P 19,542	F	17,100	POL	9.68%	10,687
Sergeant - BS	FT	2,580	1.00	53.08	112,986	1,638	P 19,999	S	14,400	POL	9.68%	10,937
Sergeant - MH	FT		1.00	49.99	103,987	1,508	P 18,406	S	14,400	POL	9.68%	10,066
Investigator - JH	FT		1.00	49.22	102,387	1,485	P 18,122	S	14,400	POL	9.68%	9,911
Investigator - NE	FT		1.00	49.22	102,387	1,485	P 18,122	F	17,100	POL	9.68%	9,911
Patrol off - KK	FT		1.00	47.11	97,995	1,421	P 17,345	F	17,100	POL	9.68%	9,486
Patrol off - KL	FT		1.00	47.11	97,995	1,421	P 17,345	F	17,100	POL	9.68%	9,486
Patrol officers - VCET NG	FT		1.00	48.19	100,237	1,453	P 17,742	F	17,100	POL	9.68%	9,703
Patrol officers - RS	FT		1.00	45.34	94,301	1,367	P 16,691	S	14,400	POL	9.68%	9,128
Patrol officers - SL	FT		1.00	44.63	92,829	1,346	P 16,431	S	14,400	POL	9.68%	8,986
Patrol officers - SDi	FT		1.00	44.57	92,704	1,344	P 16,409	S	14,400	POL	9.68%	8,974
Patrol officers - AA	FT	2,580	1.00	44.57	95,284	1,382	P 16,865	S	14,400	POL	9.68%	9,223
Patrol officers - AO	FT		1.00	43.50	90,480	1,312	P 16,015	F	17,100	POL	9.68%	8,758
Patrol officers - WV	FT		1.00	43.30	90,068	1,306	P 15,942	S	7,200	POL	9.68%	8,719
Patrol officers - NB	FT	SRO	1.00	38.33	79,720	1,156	P 14,110	S	14,400	POL	9.68%	7,717
Patrol officers - NK	FT		1.00	42.46	88,307	1,280	P 15,630	S	14,400	POL	9.68%	8,548
Patrol officers - LJ	FT		1.00	32.88	68,380	992	P 12,103	S	14,400	POL	9.68%	6,619
Patrol officers - new	FT	2,500	1.00	43.30	92,568	1,342	P 16,385	F	17,100	POL	9.68%	8,961
Overtime-patrol	OT	80	13.00	70.67	73,496	1,066	P 13,009	NA	0	POL	9.68%	7,114
Overtime-invstgr	OT	40	2.00	73.84	5,907	86	P 1,046	NA	0	POL	9.68%	572
Overtime-sergeant	OT	80	4.00	79.62	25,478	369	P 4,510	NA	0	POL	9.68%	2,466
Records tech - HK	FT		1.00	32.19	66,947	5,121	R 5,021	S	14,400	CLR	0.74%	495
Admin support - AB	FT		1.00	30.13	62,665	4,794	R 4,700	S	7,200	CLR	0.74%	464
Total					2,317,498	41,639	396,977		343,800			212,745
Pensions: 17.7% retirement plus 1.45% medicare for all police officers.												3,312,659
3,127,452 5.92% 185,207.00 104,881 OT												

Position	Code	Hrs Etc.	FTE	Pay Rate	Actual Salary	Social Security	Pensions			Group Insurance		Workers Comp		
												Code	Rate	Amount
Fund:100 Department: 4360 General Fund, Parks:														
Parks/Arborist - KP	FT		0.90	36.10	67,576	5,170	R	5,068	F	15,390	PAR	7.68%	5,190	
Park worker - BG	FT		1.00	33.87	70,454	5,390	R	5,284	S	14,400	PAR	7.68%	5,411	
Park worker - CA	FT		1.00	36.80	76,534	5,855	R	5,740	S	14,400	PAR	7.68%	5,878	
PW superintendent	FT	PS	0.10	50.96	10,601	811	R	795	S	720	BLD	7.32%	776	
Park worker - OT	OT	60	3.00	54.67	9,841	753	R	738	NA	0	PAR	7.68%	756	
On call pay		40	2.00	36.10	2,888	221	R	217	NA	0	PAR	7.68%	222	
Seasonals	PT	553	4.00	17.00	37,593	2,876	NA	0	NA	0	PAR	7.68%	2,887	
Rounding						0								
Total					275,487	21,076		17,842		44,910			21,120	
357,993		6.27%		2.00		22,442						380,435		
Fund: 100 Department: 4380 Forestry:														
Parks/Arborist - KP	FT		0.10	36.10	7,508	574	R	563	F	1,710	PAR	7.68%	577	
Park worker	FT		0.00	36.80	0	0	R	0	F	0	PAR	7.68%	0	
Total					7,508	574		563		1,710			577	
9,924		10.16%		0.10		1,008						10,932		
Fund: 100 Department: 4410 Public Works Administration														
PW director	FT	DP	0.40	71.36	59,368	4,542	R	4,453	S	5,760	MUN	0.92%	546	
RHS conversion		3,525			3,525									
PW superintendent	FT	PS	0.05	50.96	5,300	405	R	398	S	360	MUN	0.92%	49	
Admin. Asst.	FT	TJ	0.50	35.79	37,224	2,848	R	2,792	S	7,200	CLR	0.74%	275	
Total					105,417	7,795		7,643		13,320			870	
124,338		8.61%		0.95		10,707						135,045		
Fund: 100 Department: 4460 Building & Ground Maintenance:														
PW superintendent	FT	PS	0.05	50.96	5,300	405	R	398	S	360	MUN	0.92%	49	
Custodian/bldg maint	FT	AC	0.40	22.10	18,386	1,407	R	1,379	S	2,880	BLD	7.32%	1,346	
Custodian/OT	OT	28	1.00	33.15	928	71	R	70	NA	0	BLD	7.32%	68	
Total					24,614	1,883		1,847		3,240			1,463	
20,782		59.02%		0.45		12,265						33,047		

Position	Code	Hrs Etc.	FTE	Pay Rate	Actual Salary	Social Security	Pensions	Group Insurance	Workers Comp					
									Code	Rate	Amount			
Fund: 100 Department: 4465 Vehicle & Equip Maintenance:														
PW superintendent	FT	DP	0.05	50.96	5,300	405	R 398	S 360	MUN	0.92%	49			
Mechanic - SV	FT		0.60	36.41	45,440	3,476	R 3,408	F 10,260	SHP	4.41%	2,004			
Mechanic - SV	OT	14	1.00	54.62	765	59	R 57	NA 0	SHP	4.41%	34			
Total					51,505	3,940	3,863	10,620			2,087			
65,786											9.47%	0.65	6,229	72,015
Fund: 100 Department: 4470 Pavement Management:														
PW director	FT	DP	0.10	71.36	14,842	1,135	R 1,113	S 1,440	MUN	0.92%	137			
PW superintendent	FT	PS	0.05	50.96	5,300	405	R 398	S 360	MUN	0.92%	49			
Engineering tech	FT	JH	0.15	39.88	12,443	952	R 933	F 2,565	MUN	0.92%	114			
GIS technician	FT	JG	0.20	38.77	16,128	1,234	R 1,210	S 2,880	MUN	0.92%	148			
Street FTE - BM	FT		0.55	36.80	42,094	3,220	R 3,157	S 7,920	STR	9.37%	3,944			
Street FTE - NO	FT		0.60	33.56	41,884	3,204	R 3,141	S 4,320	STR	9.37%	3,925			
RHS conversion			511		511									
Street FTE - OT	OT	80	1.00	50.34	4,027	308	R 302	NA 0	STR	9.37%	377			
Seasonals	PT	312	2.00	17.00	10,605	811	NA 0	NA 0	STR	9.37%	994			
Total					147,834	11,269	10,254	19,485			9,688			
187,228											6.04%	1.100	11,302	198,530

Position	Code	Hrs Etc.	FTE	Pay Rate	Actual Salary	Social Security	Pensions	Group Insurance	Workers Comp			
									Code	Rate	Amount	
Fund: 100 Department: 4472 Snow & Ice Control:												
PW superintendent	FT	PS	0.10	50.96	10,601	811	R 795	S 720	MUN	0.92%	98	
Street FTE - BM	FT		0.25	36.80	19,134	1,464	R 1,435	S 3,600	STR	9.37%	1,793	
Street FTE - NO	FT		0.25	33.56	17,452	1,335	R 1,309	S 1,800	STR	9.37%	1,635	
SW,W,S FTE	FT		0.40	33.56	27,923	2,136	R 2,094	S 5,760	STR	9.37%	2,616	
RHS conversion		400			400							
Street FTE - OT	OT	150	1.00	55.19	8,279	633	R 621	NA 0	STR	9.37%	776	
Total					83,789	6,379	6,254	11,880			6,918	
109,025		5.68%		0.50		6,195					115,220	
Fund: 100 Department: 4475 Sign Maintenance:												
Engineering tech	FT	JH	0.05	39.88	4,148	317	R 311	F 855	MUN	0.92%	38	
GIS technician	FT	JG	0.05	38.77	4,032	308	R 302	S 720	MUN	0.92%	37	
Street FTE - BM	FT		0.10	36.80	7,653	585	R 574	S 1,440	STR	9.37%	717	
Street FTE - NO	FT		0.10	33.56	6,981	534	R 524	S 720	STR	9.37%	654	
Seasonals	PT	104	2.00	17.00	3,535	270	NA 0	NA 0	STR	9.37%	331	
Street FTE - OT	OT	20	1.00	50.34	1,007	77	R 76	NA 0	STR	9.37%	94	
Total					27,356	2,091	1,787	3,735			1,871	
34,881		5.62%		0.20		1,959.00					36,840	
Total General Fund					3,939,958	159,652	516,951	560,340	264,557			
5,149,863		5.7%		291,595		5,441,458						

Position	Code	Hrs Etc.	FTE	Pay Rate	Actual Salary	Social Security	Pensions	Group Insurance	Workers Comp			
									Code	Rate	Amount	
Fund: 210 Department: 4350 Cable TV:												
City administrator	FT		0.00	75.32	0	0	R 0	F 0	MUN	0.92%	0	
Finance director	FT		0.05	73.28	7,622	583	R 572	F 855	CLR	0.74%	56	
HR director	FT		0.17	55.95	19,784	1,513	R 1,484	F 2,907	CLR	0.74%	146	
Receptionist	PT		0.25	21.63	11,248	860	R 844	F 0	CLR	0.74%	83	
Cable coordinator	FT		0.00	35.79	0	0	R 0	S 0	TVB	0.00%	0	
Rounding						0						
Total					38,654	2,956	2,900	3,762			285	
58,493		-16.99%		(9,936)							48,557	
Fund:230 Department: 4650 Economic Development Authority:												
Business Dev. Coord.	FT		1.00	55.08	114,576	8,765	R 8,593	F 17,100	MUN	0.92%	1,054	
City administrator	FT		0.01	75.32	1,567	120	R 118	F 171	MUN	0.92%	14	
Finance director	FT		0.05	73.28	7,622	583	R 572	F 855	CLR	0.74%	56	
Total					123,765	9,468	9,283	18,126			1,124	
156,168		3.58%		5,598							161,766	

Position	Code	Hrs Etc.	FTE	Pay Rate	Actual Salary	Social Security	Pensions	Group Insurance	Workers Comp			
									Code	Rate	Amount	
Fund:252 Department: 4350 Community Center Operations:												
PW superintendent	FT		0.05	50.96	5,300	405	R 398	S 720	MUN	0.92%	49	
Facility Maint	FT	Vacant	1.00	22.10	45,966	3,516	R 3,447	S 14,400	BLD	7.32%	3,365	
Facility Maint - AC	FT		0.40	22.10	18,386	1,407	R 1,379	S 2,880	BLD	7.32%	1,346	
P&R Superintendent	FT		0.05	41.47	4,313	330	R 323	F 855	MUN	0.92%	40	
Custodian	FT	416 hrs	0.20	16.48	6,856	524	R 514	0	BLD	7.32%	502	
Facility Maint OT Rounding	FT	40	1.00	33.15	1,326	101	R 99	0	BLD	7.32%	97	
Total					82,147	6,283	6,160	18,855			5,399	
76,406		55.54%		42,438							118,844	
Fund:252 Department: 4730 Banquet Facility:												
P&R Superintendent	FT		0.05	41.47	4,313	330	R 323	F 855	MUN	0.92%	40	
Event Mgr	FT		0.80	31.87	53,039	4,057	R 3,978	S 5,760	PAPR	2.58%	1,368	
Facility Maint - AC	FT		0.20	22.10	9,193	703	R 689	S 2,880	BLD	7.32%	673	
Event Center Hosts	FT		800	16.48	13,184	1,009	R 989	0	PAPR	2.58%	340	
Total					79,729	6,099	5,979	9,495			2,421	
72,752		42.57%		30,971							103,723	
Fund:252 Department: 4732 Recreation:												
P&R Superintendent	FT		0.90	41.47	77,639	5,939	R 5,823	F 15,390	MUN	0.92%	714	
Program Coordinator	FT		1.00	27.90	58,035	4,440	R 4,353	S 14,400	PAPR	2.58%	1,497	
Event Mgr	FT		0.20	41.47	17,253	1,320	R 1,294	S 1,440	PAPR	2.58%	445	
HR director	FT		0.05	55.95	5,819	445	R 436	F 855	PAPR	2.58%	150	
Counter Lead	FT		1040	18.54	19,282	1,475	R 1,446	0	PAPR	2.58%	497	
Senior Coord	FT		1040	18.54	19,282	1,475	R 1,446	0	PAPR	2.58%	497	
Sup. Staff - Counter	FT		2560	16.48	42,189	3,227	R 3,164	0	PAPR	2.58%	1,088	
Sup. Staff - Programs	FT		2400	16.48	39,552	3,026	R 2,966	0	PAPR	2.58%	1,020	
Total					279,050	21,347	20,928	32,085			5,908	
381,065		-5.71%		(21,747.00)							359,318	
Total					440,926	33,729	33,067	60,435	13,728			

Position	Code	Hrs Etc.	FTE	Pay Rate	Actual Salary	Social Security	Pensions		Group Insurance		Workers Comp		
											Code	Rate	Amount
Fund: 255 Department: 4350 Lakeside Park operations:													
Maintenance-SLP	PT		0.00	11.50	0	0	NA	0	NA	0	PAR	7.68%	0
Lifeguards	PT		0.00	0.00	0	0	NA	0	NA	0	PAR	7.68%	0
Rounding													
Total					0	0		0		0			0
- #DIV/0!												0	
Fund: 290 Department: 4420 Recycling:													
Receptionist	PT		0.310	21.63	13,947	1,067	R	1,046	F	0	CLR	0.74%	103
Finance director	FT		0.01	73.28	1,524	117	R	114	F	171	CLR	0.74%	11
Total					15,471	1,184		1,160		171			114
16,284		11.15%		1,816									18,100

Position	Code	Hrs Etc.	FTE	Pay Rate	Actual Salary	Social Security	Group			Workers Comp			
							Pensions	Insurance		Code	Rate	Amount	
Fund: 700 Department: 4820 Water - Billing and Administration:													
City administrator	FT		0.05	75.32	7,834	599	R	588	F	855	MUN	0.92%	72
HR director	FT		0.05	58.95	6,131	469	R	460	F	855	CLR	0.74%	45
Receptionist	FT		0.05	21.63	2,250	172	R	169	F	0	CLR	0.74%	17
Finance director	FT		0.11	73.28	16,767	1,283	R	1,258	F	1,881	CLR	0.74%	124
AP/UB Tech.	FT		0.32	34.51	22,967	1,757	R	1,723	S	4,608	CLR	0.74%	170
Subtotal					55,949	4,280		4,198		8,199			428
												73,054	
Fund: 700 Department: 4823 Water - Infrastructure Maintenance:													
Director	FT		0.19	71.36	28,200	2,157	R	2,115	S	2,736	MUN	0.92%	259
PW superintendent	FT		0.25	50.96	26,501	2,027	R	1,988	S	1,800	MUN	0.92%	244
Engineering tech	FT		0.30	39.88	24,886	1,904	R	1,866	F	5,130	MUN	0.92%	229
GIS technician	FT		0.30	38.77	24,192	1,851	R	1,814	S	4,320	MUN	0.92%	223
Admin. Asst. (PW)	FT	TJ	0.35	35.79	26,057	1,993	R	1,954	S	5,040	CLR	0.74%	193
Mechanic	FT		0.20	36.41	15,147	1,159	R	1,136	F	3,420	SHP	4.41%	668
PW FTE - MS	FT		0.50	38.38	39,912	3,053	R	2,993	F	8,550	WTR	3.95%	1,577
PW FTE - NH	FT		1.00	33.87	70,454	5,390	R	5,284	F	17,100	WTR	3.95%	2,783
RHS conversion		500			500								
PW FTE - OT	OT	220	1.00	54.19	11,921	912	R	894	NA	0	WTR	3.95%	471
Seasonals	PT	520	1.00	17.00	8,837	676	NA	0	NA	0	WTR	3.95%	349
PT Admin Asst.	PT	1,040	0.50	21.63	11,248	860	R	844	NA	0	CLR	0.74%	83
Subtotal					287,855	21,982		20,888		48,096			7,079
												385,900	
Fund: 700 Department: 4825 Water - Production:													
PW FTE	FT	MS	0.40	38.38	31,929	2,443	R	2,395	F	6,840	WTR	3.95%	1,261
RHS conversion		400			400								
Seasonals	PT		1.00	17.00	0	0	NA	0	NA	0	WTR	3.95%	0
Subtotal					32,329	2,443		2,395		6,840			1,261
												45,268	
Total			0.400		376,133	28,705		27,481		63,135			8,768
496,868		1.48%		7,354								504,222	

Position	Code	Hrs Etc.	FTE	Pay Rate	Actual Salary	Social Security	Pensions			Group Insurance		Workers Comp		
												Code	Rate	Amount
Fund: 730 Department: 4820 Sewer - Billing and Administration:														
City administrator	FT	Inc Promo	0.05	75.32	7,834	599	R	588	F	855	MUN	0.92%	72	
HR director	FT		0.05	58.95	6,131	469	R	460	F	855	CLR	0.74%	45	
Receptionist	FT		0.05	21.63	2,250	172	R	169	F	0	CLR	0.74%	17	
Finance director	FT		0.11	73.28	16,767	1,283	R	1,258	F	1,881	CLR	0.74%	124	
AP/UB Tech.	FT		0.32	34.51	22,967	1,757	R	1,723	S	3,456	CLR	0.74%	170	
Subtotal						55,949	4,280		4,198		7,047			428
												71,902		
Fund: 730 Department: 4823 Sanitary Sewer - Infrastructure Maintenance:														
PW director	FT		0.19	71.36	28,200	2,157	R	2,115	S	2,736	MUN	0.92%	259	
PW superintendent	FT		0.25	50.96	26,501	2,027	R	1,988	S	1,800	MUN	0.92%	244	
Engineering tech	FT		0.35	39.88	29,034	2,221	R	2,178	F	5,985	MUN	0.92%	267	
GIS technician	FT		0.30	38.77	24,192	1,851	R	1,814	S	4,320	MUN	0.92%	223	
Admin. asst. (PW)	FT		0.15	35.79	11,167	854	R	838	S	2,160	CLR	0.74%	83	
Mechanic	FT		0.20	36.41	15,147	1,159	R	1,136	F	3,420	SHP	4.41%	668	
PW FTE (RM)	FT		1.00	31.77	66,086	5,056	R	4,956	F	17,100	STR	9.37%	6,192	
PW FTE (NB)	FT		0.80	33.87	56,363	4,312	R	4,227	S	11,520	STR	9.37%	5,281	
PW FTE - OT	OT	200	1.00	47.66	9,532	729	R	715	NA	0	STR	9.37%	893	
Seasonals	PT	520	1.00	17.00	8,837	676	NA	0	NA	0	STR	9.37%	828	
PT Admin Asst.	PT	1,040	0.50	21.63	11,248	860	R	844	NA	0	CLR	0.74%	83	
Subtotal					286,307	21,902		20,811		49,041			15,021	
												393,082		
Total					342,256	26,182		25,009		56,088			15,449	
453,419												2.55%	11,565	464,984

Position	Code	Hrs Etc.	FTE	Pay Rate	Actual Salary	Social Security	Pensions			Group Insurance		Workers Comp			
												Code	Rate	Amount	
Fund: 740 Department: 4416 Street lighting:															
PW director	FT		0.02	71.36	2,968	227	R	223	S	288	MUN	0.92%	27		
Engineering tech	FT		0.05	38.77	4,032	308	R	302	F	855	MUN	0.92%	37		
Street FTE	FT		0.05	33.56	3,490	267	NA	175	NA	0	STR	9.37%	327		
UB/AP tech	FT		0.01	34.51	718	55	R	54	S	144	CLR	0.74%	5		
Total					11,208	857		754		1,287			396		
12,402			16.93%		2,100								14,502		
Fund: 745 Department: 4415 Storm Water system management:															
PW FTE	FT		0.80	33.87	56,363	4,312	R	4,227	S	5,760	WTR	3.95%	2,226		
City administrator	FT		0.040	75.32	6,267	479	R	470	F	684	MUN	0.92%	58		
PW director	FT		0.10	71.36	14,842	1,135	R	1,113	S	1,440	MUN	0.92%	137		
PW superintendent	FT		0.05	50.96	5,300	405	R	398	S	720	MUN	0.92%	49		
Engineering tech	FT		0.10	39.88	8,295	635	R	622	F	1,710	MUN	0.92%	76		
GIS technician	FT		0.15	38.77	12,096	925	R	907	S	2,160	MUN	0.92%	111		
PW FTE - OT	OT	30	1.00	50.81	1,524	117	R	114	NA	0	WTR	3.95%	60		
PT Admin Asst.	PT	1,040	0.50	21.63	11,248	860	R	844	NA	0	WTR	3.95%	444		
Seasonals	PT	105	2.00	17.00	3,569	273	NA	0	NA	0	WTR	3.95%	141		
UB/AP tech	FT		0.05	34.51	3,589	275	R	269	S	720	CLR	0.74%	27		
Total					123,093	9,416		8,964		13,194			3,329		
145,950			8.25%		1.15		12,046								157,996
Fund: 745 Department: 4417 Surface Water street sweeping:															
PW FTE	FT		0.20	33.87	14,091	1,078	R	1,057	S	1,440	WTR	3.95%	557		
PW FTE - OT	OT	30	1.00	50.81	1,524	117	R	114	NA	0	WTR	3.95%	60		
Seasonals	PT		1.00	17.00	0	0	NA	0	NA	0	WTR	3.95%	0		
Rounding						0									
Total					15,615	1,195		1,171		1,440			617		
20,820			-3.76%		(782)								20,038		
Total all funds					7,317,575	5,427,079	245,898	599,833	736,398	308,367					
Prior year					6,954,548	Difference =		363,027	5.2%						

Position	Code	Hrs Etc.	FTE	Pay Rate	Actual Salary	Social Security	Pensions	Group Insurance	Workers Comp		
									Code	Rate	Amount
Type of employee/work:								PY Insurance	760,328		
Full time	FT							% change	-3.15%		
Part time	PT										
Over time	OT										
Annual	A										
	FTE	Full time equivalent - percentage of a full-time employee's time.									
Pensions											
Council	C	5.00%	Retirement 5% for defined contribution PERA account.								
Others	SS	7.65%	Social security 6.20% + Medicare 1.45%.								
Police	P	17.70%	Retirement Note: Police officers hired prior to a specified date do not pay medicare.								
Regular	R	7.50%	Retirement PERA Coordinated								
Cost of Insurance:											
		<u>2021</u>	<u>2022</u>	<u>2023</u>	HSA Cont.						
Single	S	\$1,060.00	\$1,200.00	\$1,200.00	5,890 for each \$10 change						
Family	F	\$1,170.00	\$1,370.00	\$1,425.00							
			2022	2021	2020						
Workers Compensation	Code	Percent	Percent	Percent	Code						
Building NOC	BLD	7.32%	7.76%	6.82%	9015						
Clerical	CLR	0.74%	0.82%	0.72%	8810						
Elected officials	ELE	0.51%	0.56%	0.49%	9411	Estimated mod for 2023 1.00					
Firefighter (not volunteer)	FF	0.00%	0.00%	0.00%	7706	Note: City w/c mod no change					
Municipal	MUN	0.92%	0.70%	0.62%	9410	Note: City has a \$5,000 deductible.					
Community Center	PAPR	2.58%	2.86%	0.00%	9063	Note: City receives discounts on W/C adjust by					
Parks Maintenance	PAR	7.68%	6.31%	5.54%	9102						
Police	POL	9.68%	7.45%	5.06%	7721	2023	2022	2021			
City shop & yard	SHP	4.41%	4.90%	4.30%	8227	100%	100%	107%			
Street	STR	9.37%	10.41%	9.14%	5506						
Waterworks	WTR	3.95%	4.38%	3.85%	7520						
Other											
Actual 2012 salary increase		1.50%			Actual 2017 salary increase	2.50%	2022 salary increase	3.00%			
Actual 2013 salary increase		1.50%			Actual 2018 salary increase	2.75%	Est. 2023 salary increase	3.00%			
Actual 2014 salary increase		2.00%			Actual 2019 salary increase	3.00%					
Actual 2015 salary increase		2.00%			Actual 2020 salary increase	3.00%					
Actual 2016 salary increase		2.00%			Actual 2021 salary increase	2.50%					

City of Mounds View Allocation of Employees by Department 2019

	City		Comm					Public Works		Vehicle & Equip	Pavement	Snow	Sign	210 Cable	230 EDA	252 CC	252 CC	252 CC	290 Recyclng	740 Street Lighting	745 Surface Water	745 Street Sweeping	700 Water	700 Water	700 Water	730 Sewer	730 Sewer	Total
	Admin	Election	Finance	Dev	Police	Parks	Forestry	Admin	Ground	Maint	Mgmt & Ice	Maint	TV	EDA	Ovhead	Banquet	Rec Prog	Recyclng	Lighting	Water	Sweeping	Water	Water	Water	Sewer	Sewer		
Financial Codes	4130	4140	4150	4180	4200	4360	4380	4410	4460	4465	4470	4472	4475	4350	4650	4350	4730	4732	4420	4416	4415	4417	4820	4823	4825	4820	4823	
Payroll Codes	4130	4140	4150	4180	4200	4360	4380	4410	4460	4465	4470	4472	4475	4356	4650	4350	4730	4732	4420	4416	4415	4417	4820	4823	4825	4820	4823	
City Administrator	0.85													0.01							0.04		0.05			0.05	1.00	
HR Director	0.75												0.10					0.05					0.05			0.05	1.00	
Receptionist/recycling coord. (2PT)	0.34												0.25						0.31				0.05			0.05	1.00	
Admin Assistant PT	0.50																									0.50		
Finance Director			0.67											0.05	0.05				0.01				0.11			0.11	1.00	
Accountant/Payroll			1.00																								1.00	
UB/AP Technician			0.30																	0.01	0.05		0.32			0.32	1.00	
Comm Dev Director				1.00																							1.00	
Admin Assistant (CD)				1.00																							1.00	
Housing/Code Inspector				1.00																							1.00	
Building Official/Inspector				1.00																							1.00	
Business Development Specialist														1.00													1.00	
Police Officers					21.00																						21.00	
Police Civilians					2.00																						2.00	
PW Director								0.40			0.10								0.02	0.10			0.19			0.19	1.00	
PW Superintendent						0.10		0.05	0.05	0.05	0.05	0.10			0.05					0.05	0.05		0.25			0.25	1.00	
I.S. Engineer/Tech											0.15		0.05							0.05	0.10		0.30			0.35	1.00	
GIS Technician											0.20		0.05								0.15		0.30			0.30	1.00	
Admin Assistant (PW)							0.50															0.35				0.15	1.00	
Mechanic										0.60													0.20			0.20	1.00	
Park FT (includes aborist)(3)						2.90	0.10																				3.00	
Street FT											1.15	0.50	0.20							0.05	0.05	0.05					2.00	
Storm FT												0.10									0.75	0.15					1.00	
Water FT												0.10											1.50	0.40			2.00	
Sewer FT											0.20															1.80	2.00	
Community Center Manager															0.05	0.05		0.90									1.00	
Community Center Rec Prog																		1.00									1.00	
Community Center Banq Ctr																	0.80	0.20									1.00	
Community Center PT counter															0.25	0.25	2.00										2.50	
Community Center Custodians (2)								0.40							1.40	0.20											2.00	
	2.44	0.00	1.97	4.00	23.00	3.00	0.10	0.95	0.45	0.65	1.65	1.00	0.30	0.40	1.06	1.75	1.30	4.15	0.32	0.13	1.29	0.20	0.58	3.09	0.40	0.58	3.24	58.00
Seasonals																												
Community Center PT program																	3.00										3.00	
Parks (5)						1.33																					1.33	
Pavement management (2)										0.30		0.10									0.10						0.50	
Sanitary sewer (1)																										0.33	0.33	
Water																											0.00	
GIS (1)																							0.165			0.165	0.33	
																											5.49	
Hours						2,766					624		208					6,240			208			343			1,021	11411

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