

**CITY OF SHOREWOOD
CITY COUNCIL WORK SESSION
MONDAY, AUGUST 12, 2024**

**5755 COUNTRY CLUB ROAD
COUNCIL CHAMBERS
5:30 P.M.**

AGENDA

1. CONVENE CITY COUNCIL WORK SESSION

A. Roll Call

Mayor Labadie _____
Callies _____
Maddy _____
Sanschagrin _____
Zerby _____

B. Review Agenda

2. BUDGET 2025

3. ADJOURN

ATTACHMENTS

City Administrator Memo



City Council Work Session Item

Title/Subject: 2025 Budget Discussion
Meeting Date: August 12, 2024
Prepared by: Marc Nevinski, City Administrator
Attachments: Budget Summaries
Powerpoint Presentation

Item 2

Background:

Attached are draft documents relating to the 2025 budget. These include a summary memo of budgeted items, information regarding the general fund, the levy, enterprise funds and special funds, as well as the power point presentation.

Staff is seeking feedback and direction from Council regarding the 2025 budget, and anticipates bringing modifications back for discussion at a work session on September 9th. Council will need to set the preliminary levy at its meeting on September 23rd, after which the levy can be reduced but not increased. Staff anticipates additional budget work sessions in October and November to further discuss and refine the proposed budget before the final levy is set on December 9th.

Financial or Budget Considerations:

The budget should reflect the City's priorities and goals for the coming year.

Discussion Requested:

Feedback and direction regarding the 2025 budget is requested.

2025 PRELIMINARY BUDGET MEMO

TO: MAYOR, CITY COUNCIL, CITY ADMINISTRATION & FINANCE STAFF,
DEPARTMENT HEADS
FROM: TESSA BEUNING - ABDO FINANCIAL SOLUTIONS
SUBJECT: 2025 BUDGET – COUNCIL WORK SESSION
DATE: 08/12/2024

Department heads were presented with budget templates that included the prior year actual and budget amounts. They were requested to present their requested preliminary budgets to present to the City Council, as well as noting any significant changes from the 2024 budget. Below is a summary of the departments, as well as notable changes:

- Wages are budgeted with a cost of living (COLA) increase and anticipated step increases.
- Identify personnel changes and impacts, including a Planner position and additional part-time hours.
- 5% increase in workers' compensation insurance.
- City contribution for insurance and benefits increased from \$100 to \$150

GENERAL FUND:

Council (Department 11):

- Travel, Conference & Schools increased \$2,000. This includes 2 LMC conferences (\$1,900), 5 elected leaders trainings (\$1,750), Mileage (\$1,000) and Other (\$350)
- Dues and subscriptions decreased \$2,000

Administration (Department 13):

- Contractual Services increased \$6,000 due to contract costs and agenda software
- Dues and subscriptions increased \$1,000

Elections (Department 14):

- Election equipment maintenance costs increased due to increasing costs and exceeding previous budgets.
- Election judges and supplies will not be needed for 2025.

Finance (Department 15):

- Minor budget increases from the previous year.

Professional Services (Department 16):

- Audit and accounting has an additional \$8,000 budgeted for the 2024 audit work.
- Legal fees have an additional \$15,000 for the prosecution retainer and \$40,000 related to code update work.
- Contractual services have a decrease of \$161,000. The County Auditor is no longer charging Assessing Services. There's \$20,000 remaining. Staff has discussed leaving

\$10,000 in this budget for contract work and allocating \$10,000 to other departments for additional part-time work.

Planning (Department 18):

- A new planner position is budgeted and allocations in wages have shifted from the prior year budgets to the planning department from protective inspections. Additionally, there are no longer part-time wages in this department.
- Legal fees had a reduction of \$5,000 due to most legal fees are being passed through to developers or are part of the general legal fees.
- Travel, conference and school This account includes fees for a local conference and meet AICP certification CEU requirements. The 2025 budget was a decrease of \$1,000 from the prior year.
- Contractual Services has an increase of \$75,000. This includes updating zoning regulations and beginning work for the 2050 Comprehensive Plan update.
- Dues & Subscriptions increased \$1,000. This account includes the AICP certification and APA membership for Marie and a new position.

Municipal Buildings (Department 19):

- Insurance is estimated with a \$5,000 increase. Although 2024 amounts are higher, this was due to excessive insurance and litigation costs and increases, not expected in 2025 per the City's insurance agent.
- Contraction services increased \$6,000.

Police (Department 21):

- Contractual services are based on the 2025 proposed budget proposal.
- Misc services/contingency include \$50,708 related to the public safety aid received in 2023, and shown in the city's restricted fund balance.

Fire (Department 22):

- Excelsior contractual services budget is based on the 2025 budget proposal.

Protective Inspections (Department 24):

- The Administrative Assistant wages that were budgeted here in 2024 are being paid out of the planning department. Additionally, a Planning Technician had been budgeted in 2024. This position is changed to budget for a Planner, which will be paid out of Planning.
- General Supplies increased due to the needed replacement of a drone.
- Contractual services including the consulting building inspections and Iworq annual fees.

City Engineer (Department 31):

- Slight increase in engineering fees

Public Works (Department 32):

- Increased the price of fuel, 85% of this account is related to fuel costs.
- Street lights increased due to increased costs of energy.
- Contractual services increased \$10,000 to include Vaisala Road AI software license. Reduced the pavement management fund by \$10,000.

Ice & Snow Removal (Department 33):

- Only changes related to wage and benefit adjustments and wage allocation changes.

Park Maintenance (Department 52):

- Buckthorn removal will be funded from this account under Contractual Services.
- Change in pay schedule resulted in increase in the personnel budget, and increases in part-time hours estimated.
- Utilities communications costs increased at Badger, Manor, and Cathcart.

Recreation (Department 53):

- Contractual services increased to accurately reflect expense for recreation management software, equipment contracts, and Park & Recreation minutes.
- Travel, Conference & School decreased by \$1,700.
- Increase in Oktoberfest (\$500), Arctic Fever (\$1,000), and Safety Camp (\$900) events to account for increase in vendor cost.
- Increase in Entertainment in the Park by \$2,300 to include prior unbudgeted expense (movie screen), incorrectly coded expense (movie license was coded to program fees in years prior), and account for increased cost.

Transfers Out:

- In previous years, the City had an operating transfer to Fund 201 for the Southshore Center. In 2025, this was changed to show as a portion of the levy coded to Fund 201, so there is no longer an operating transfer out to Fund 201.
- Capital transfers from the General Fund's reserve balances are budgeted to the Equipment Replacement Fund (Fund 403) for \$400,000 and the Park Improvements Fund (Fund 402) for \$150,000. These are anticipated to be one-time transfers.

SHOREWOOD COMMUNITY & EVENT CENTER FUND:

- As noted above, a tax levy is shown in 2025. This amounts to approximately 60% of the fund's operating expense.
- Program (Class) expenses increased to accurately reflect rental setup/tear down cost.
- Printing & Publishing decreased by \$5,310 to accurately reflect current promotional needs.
- Utility services increased.
- Contractual services increased due to rising cost.
- Buildings and structures increased to account for planned projects in the SCEC CIP.

ENTERPRISE FUNDS:

Water Fund:

- Utility revenues budgeted with a 10% rate increase. The budget was determined by a 10% increase over the 2023 budget to revise 2024 estimates, with another 10% increase for 2025.
- Water purchase costs increased.
- Utility costs decreased due to decreased usage.

Sanitary Sewer Fund:

- Utility revenues budgeted with a 9% increase. The budget was determined by a 9% increase over the 2023 budget to revise 2024 estimates, with another 9% increase for 2025.
- Increased SAC charges payable. These are 100% MCES charges and based on projected rates and flows.
- Added \$5,000 in utility service charges which reflect the actual costs for Xcel Energy.

Recycling Fund:

- Utility revenues budgeted with a 15% increase. The budget was determined by a 15% increase over the 2023 budget to revise 2024 estimates, with another 15% increase for 2025.
- Contractual services expense increases for Republic Services.

Storm Water Fund:

- Utility revenues budgeted with an 8% increase. The budget was determined by an 8% increase over the 2023 budget to revise 2024 estimates, with another 8% increase for 2025.



Financial
Solutions



City of Shorewood 2025 Budget

Preliminary Budget Work Session
August 12, 2024



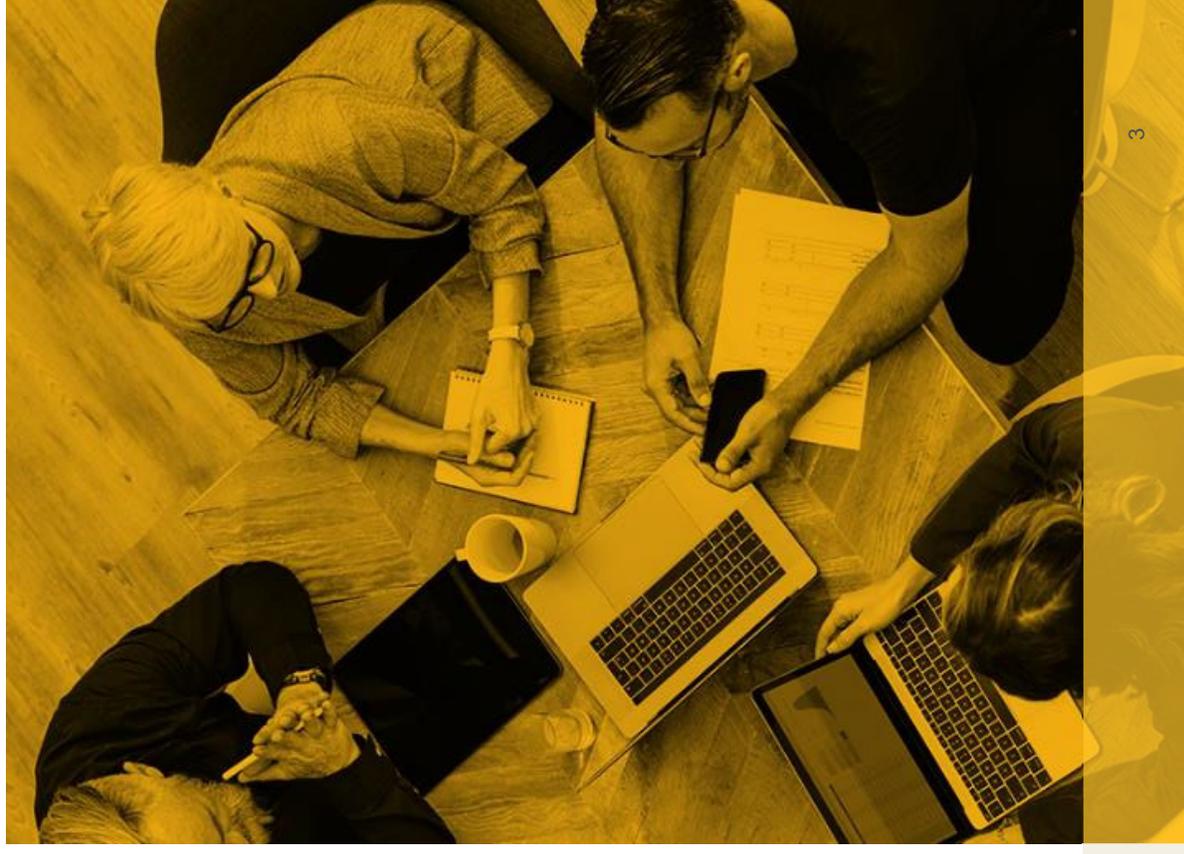


Tessa Beuning, CPA
Senior Manager, Abdo Financial Solutions

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Today's Agenda

- Budget Assumptions & Considerations
- General Fund fund balance reserves policy & capital funding
- General Fund Revenue and Expenditure Review
- Review of Tax Levies
- Miscellaneous Budgets:
 - Special Revenue Budget
 - Enterprise Fund Review
 - Capital Project Summary & Fund Review
- September Proposed Preliminary Budget & Levy Certification



Budget Assumptions Used

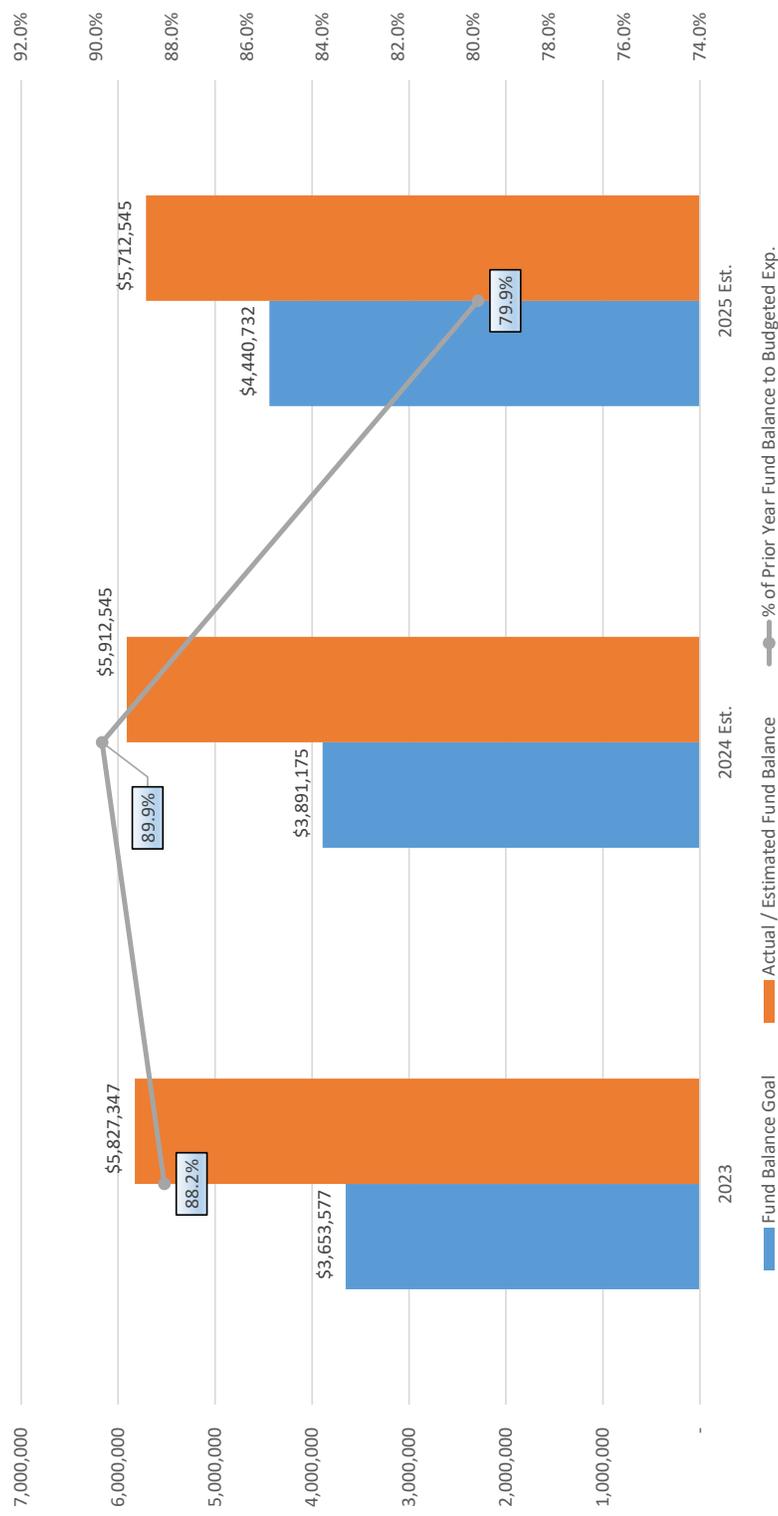
- Taxable Market Value and Tax Capacity preliminary increases are 3.0% and 3.4%, respectively over 2024.
- Wages are budgeted with a cost of living adjustment (COLA), and employee step increases are calculated.
- Workers' compensation insurance premiums are budgeted with a 5% increase from 2024.
- City contribution for benefits increased to \$150 per month.
- Enterprise fund utility revenues are budgeted with increases of: 10% Water, 9% Sanitary Sewer, 15% Recycling, and 8% Stormwater.
- The 2025 preliminary tax levy is proposed to increase \$536,586 or 7.5% from 2024.

General Fund Reserve Recommendations & Policies

- The Office of the State Auditor recommends that local governments maintain an unrestricted fund balance of approximately 35 to 50 percent of fund operating revenues or no less than five months of operating expenditures in their general fund.
- The City's fund balance policy identifies a minimum goal of 60% of the subsequent year's budgeted expenditures.

General Fund Balance & Impact of Proposed Transfers

General Fund Reserves Compared to Budgeted Expenditures



General Fund Revenue & Expenditure Review

General Fund Revenues Summary

Account Number	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
<u>TAXES</u>					
TOTAL LEVY	7,115,274	0	7,651,860	536,586	7.5%
LESS: NON-GENERAL FUND LEVIES	(1,372,262)	0	(1,658,957)	(286,695)	20.9%
Taxes	5,743,012	2,600,000	5,992,903	249,891	4.4%
Licenses & Permits	232,225	254,852	232,225	0	0.0%
Intergovernmental	115,450	69,096	112,750	(2,700)	-2.3%
Charges for Services	56,570	27,839	56,010	(560)	-1.0%
Fines & Forfeitures	60,000	28,285	60,000	0	0.0%
Special Assessments	5,000	0	5,000	0	0.0%
Miscellaneous	248,034	351,337	314,000	65,966	26.6%
TOTAL REVENUES	6,460,291	3,331,409	6,772,888	312,597	4.8%
<u>OTHER FINANCING SOURCES</u>					
Sales of Capital Assets	0	0	0	0	N/A
Transfers In	25,000	25,000	25,000	0	0.0%
TOTAL OTHER FINANCING SOURCES	25,000	25,000	25,000	0	0.0%
CONTINGENCY / USE OF FUND BALANCE	0	0	603,332	603,332	N/A
TOTAL REVENUES, OTHER FINANCING SOURCES, & CONTINGENCY	6,485,291	3,356,409	7,401,220	915,929	14.1%

General Fund Expenditures Summary (By Program)

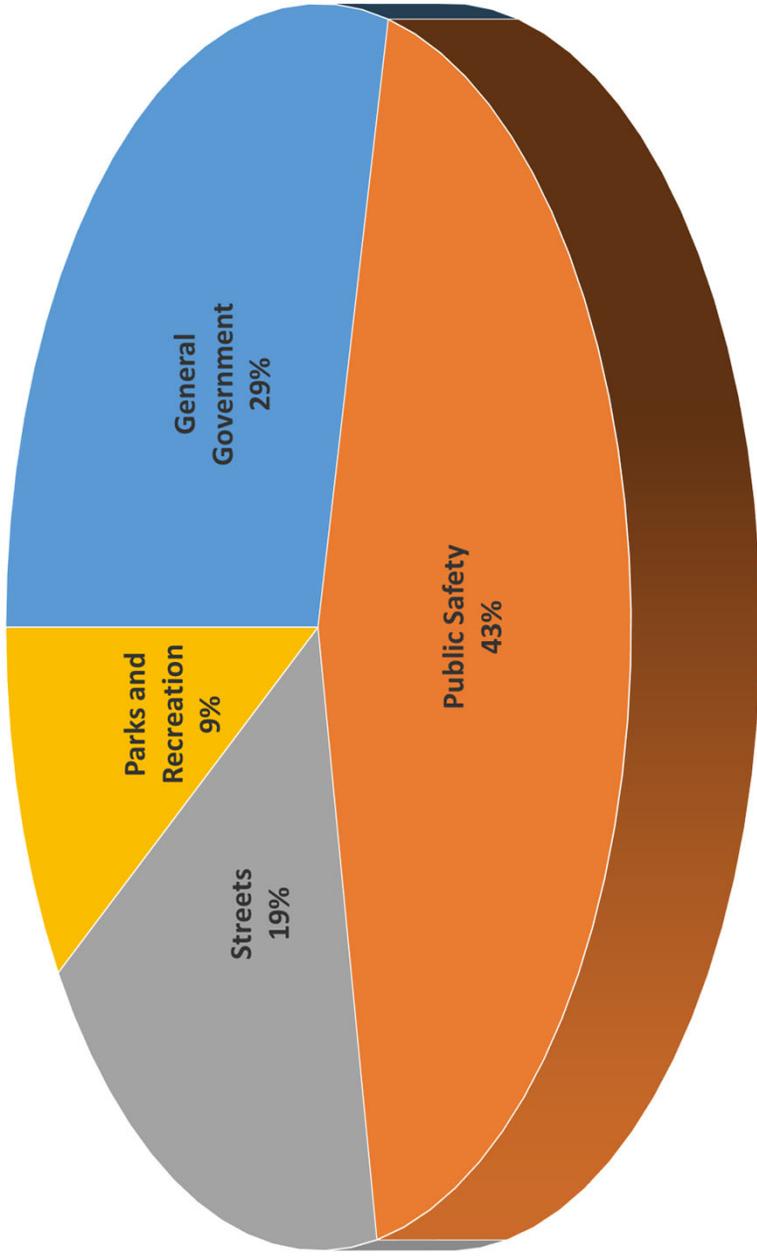
Description	Budget	YTD	Preliminary	Budget	Percentage
	2024	06/30/24	Budget	Change	Change
	2024	2024	2025	2025	2025
<u>EXPENDITURES AND OTHER</u>					
<u>FINANCING USES BY PROGRAM</u>					
General Government	2,021,555	1,179,910	2,117,270	95,715	4.7%
Public Safety	2,590,864	1,580,613	2,810,150	219,286	8.5%
Streets	1,322,600	519,760	1,380,980	58,380	4.4%
Parks and Recreation	477,918	270,731	542,820	64,902	13.6%
Transfers Out	105,000	105,000	550,000	445,000	423.8%
TOTAL EXPENDITURES AND OTHER	6,517,937	3,656,014	7,401,220	883,283	13.6%
FINANCING USES					

General Fund Expenditures Summary (By Type)

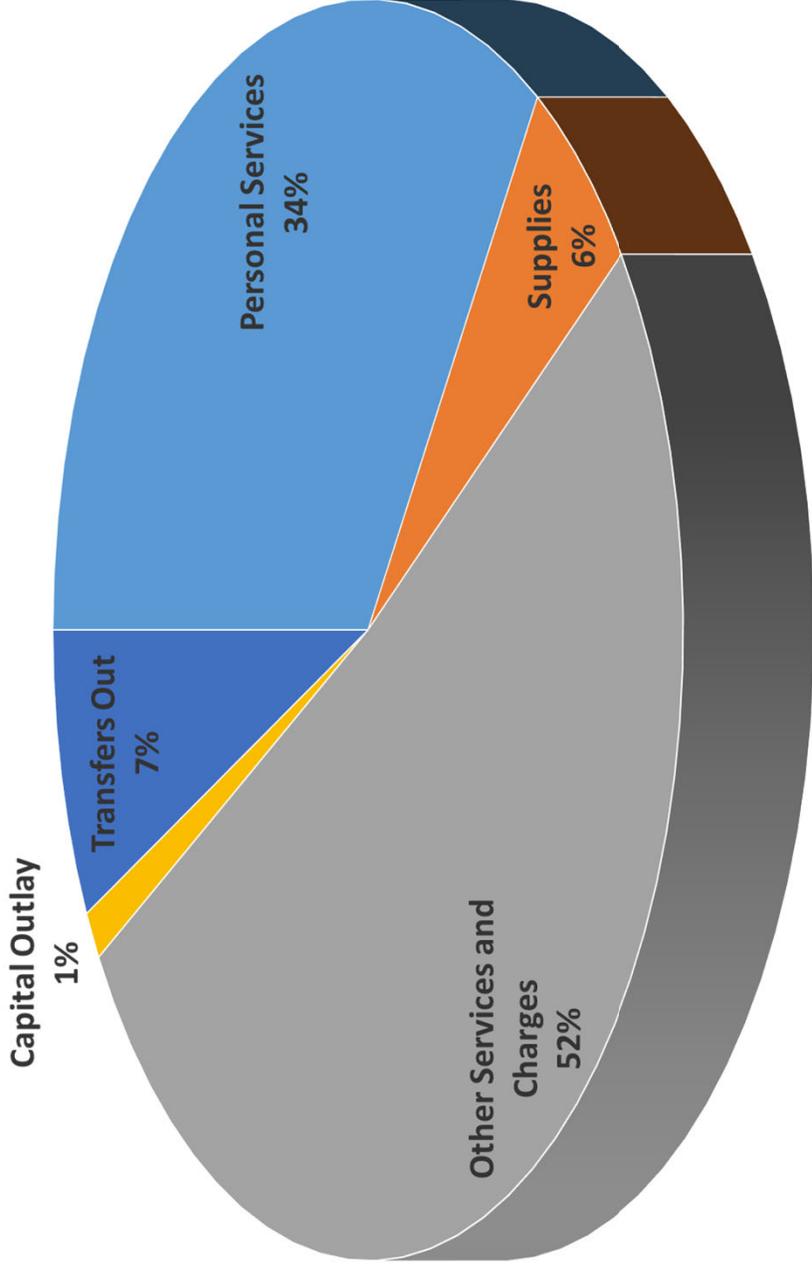
Description	Budget 2024	YTD 6/30/2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
SUMMARY OF EXPENDITURES AND OTHER FINANCING USES BY TYPE					
Personal Services	2,350,063	1,076,638	2,517,700	167,637	7.1%
Supplies	437,050	148,202	432,400	(4,650)	-1.1%
Other Services and Charges	3,513,543	2,241,963	3,807,780	294,237	8.4%
Capital Outlay	112,281	84,211	93,340	(18,941)	-16.9%
Transfers Out	105,000	105,000	550,000	445,000	423.8%

TOTAL EXPENDITURES AND OTHER FINANCING USES	6,517,937	3,656,014	7,401,220	883,283	13.6%
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General Fund Expenditures Summary: By Program



General Fund Expenditures Summary: By Type

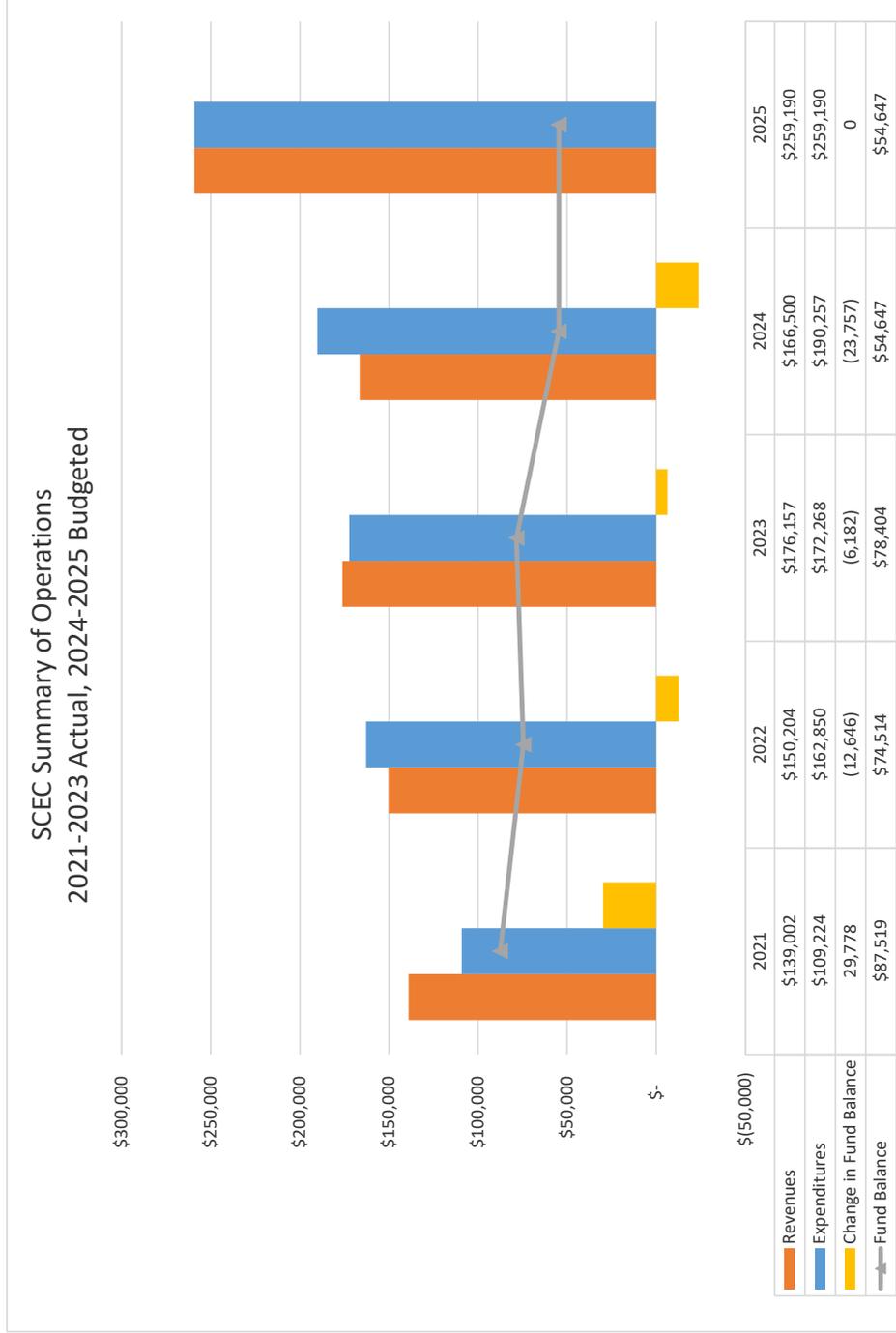


Other City Funds Budget Review

Shorewood Community & Event Center Budget

Description	Budget	YTD	Preliminary	Budget	Percentage
	2024	6/30/2024	Budget	Change	Change
	2024	2024	2025	2025	2025
Shorewood Community & Event Center					
<u>REVENUE</u>					
TAX LEVY	\$ -	\$ -	\$ 164,000	\$ 164,000	N/A
OPERATING INCOME	61,500	43,742	92,040	30,540	49.7%
MISC. REVENUE	-	1,570	3,150	3,150	N/A
TRANSFERS IN	105,000	105,000	-	(105,000)	-100.0%
REVENUE TOTALS:	\$ 166,500	\$ 150,312	\$ 259,190	\$ 92,690	55.7%
<u>EXPENDITURES</u>					
PERSONAL SERVICES	80,694	46,028	97,790	17,096	21.2%
SUPPLIES	21,800	18,278	25,500	3,700	17.0%
OTHER SERVICES AND CHARGES	58,763	16,825	58,900	137	0.2%
CAPITAL OUTLAY	29,000	29	77,000	48,000	165.5%
EXPENDITURE TOTALS:	\$ 190,257	\$ 81,160	\$ 259,190	\$ 68,933	36.2%
Change in Fund Balance	(23,757)	69,152	0	23,757	-100.0%

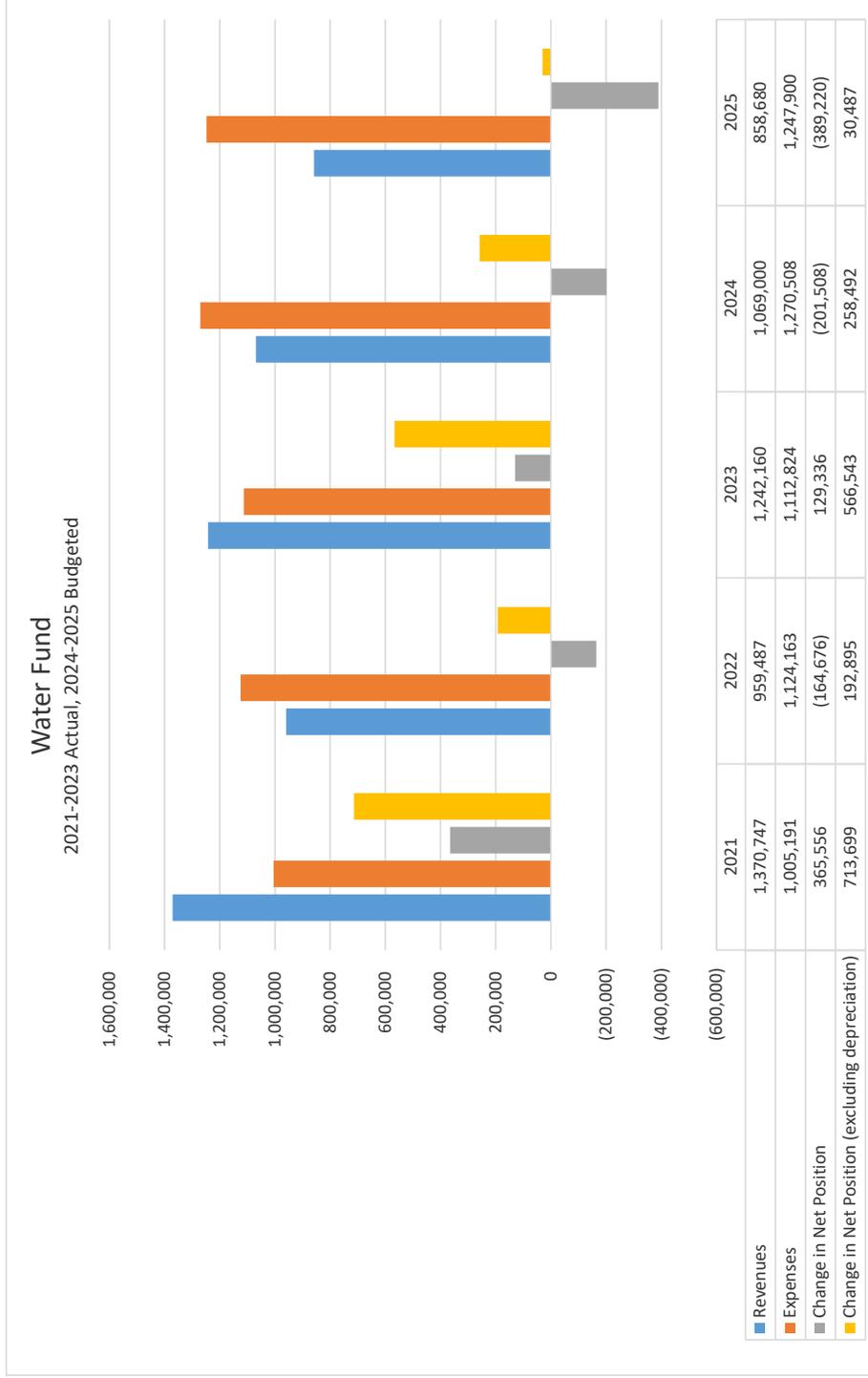
Shorewood Community & Event Center Budget



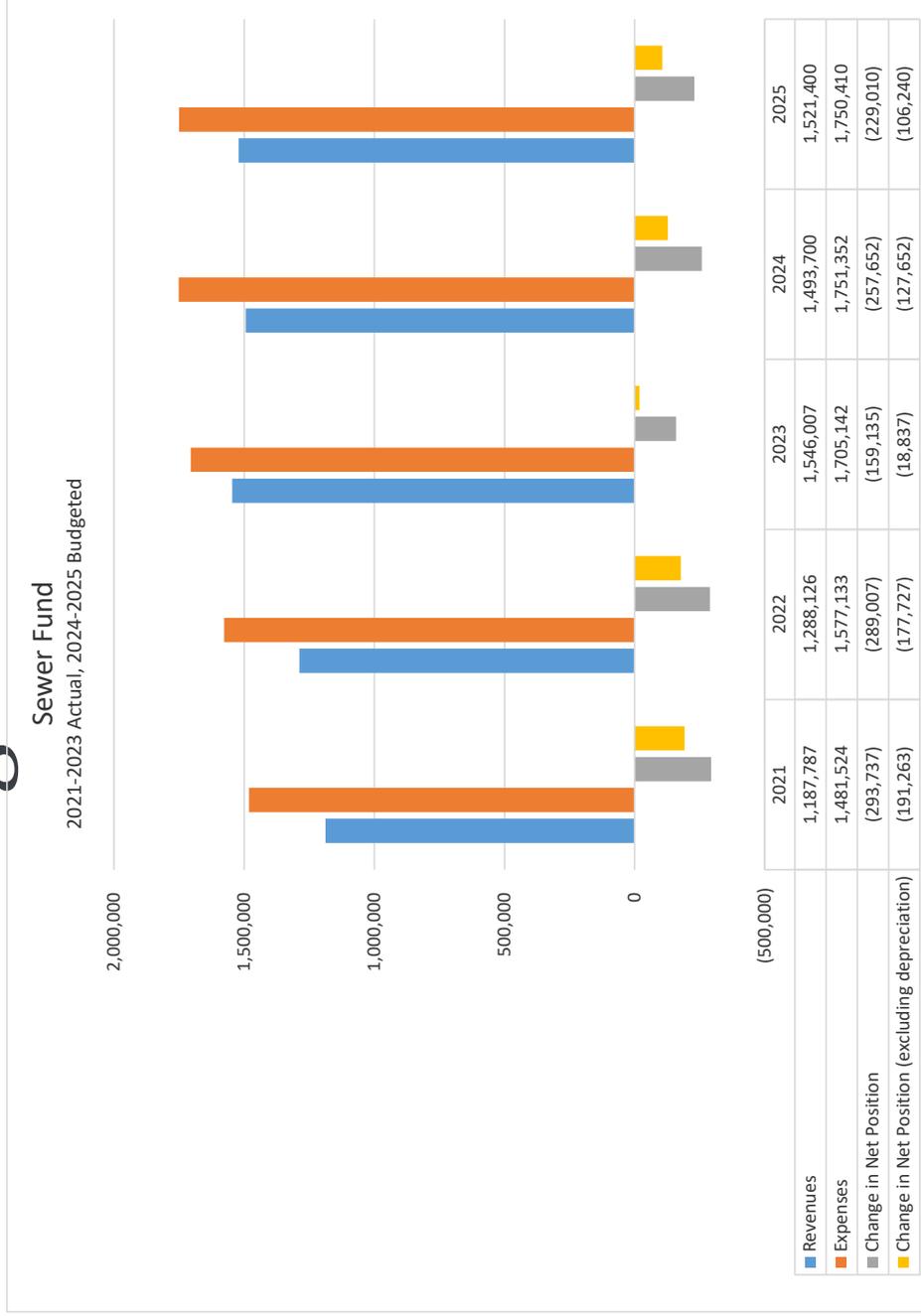
Capital Project Funds Budget Summary

	402	403	404	405	406	407
	Parks	Equipment	Streets	MSA	Trails	Community
	Improvement	Replacement	Improvements			Infrastructure
REVENUES:						
Property tax levies	133,000	133,000	133,000	-	-	-
Interest Earnings	1,870	870	73,520	580	-	1,240
Misc.	-	-	-	-	-	-
Transfers In	150,000	400,000	428	-	-	-
TOTAL REVENUES	284,870	533,870	206,948	580	-	1,240
EXPENDITURES:						
Street maintenance	-	-	305,000	-	-	-
Park improvement capital outlay	240,000	-	-	-	-	-
Vehicles & equipment	-	347,000	-	-	-	-
Computer Upgrades	-	10,900	-	-	-	-
Street capital improvements	-	-	1,522,500	-	-	-
Transfers Out	-	-	-	-	428	-
TOTAL EXPENDITURES	240,000	357,900	1,827,500	-	428	-
EXCESS (DEFICIENCY) OF REVENUES						
OVER (UNDER) EXPENDITURES	44,870	175,970	(1,620,552)	580	(428)	1,240

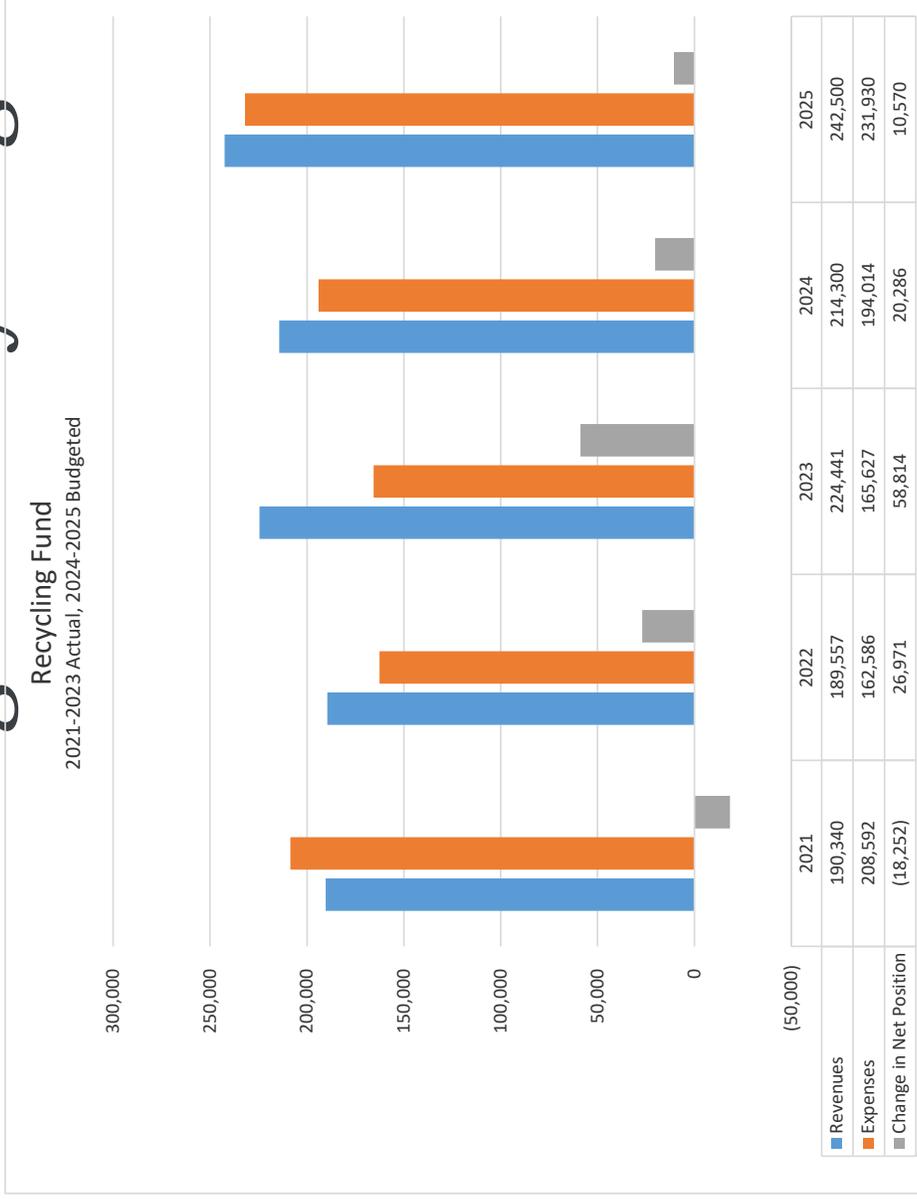
Enterprise Fund Budgets: Water Fund



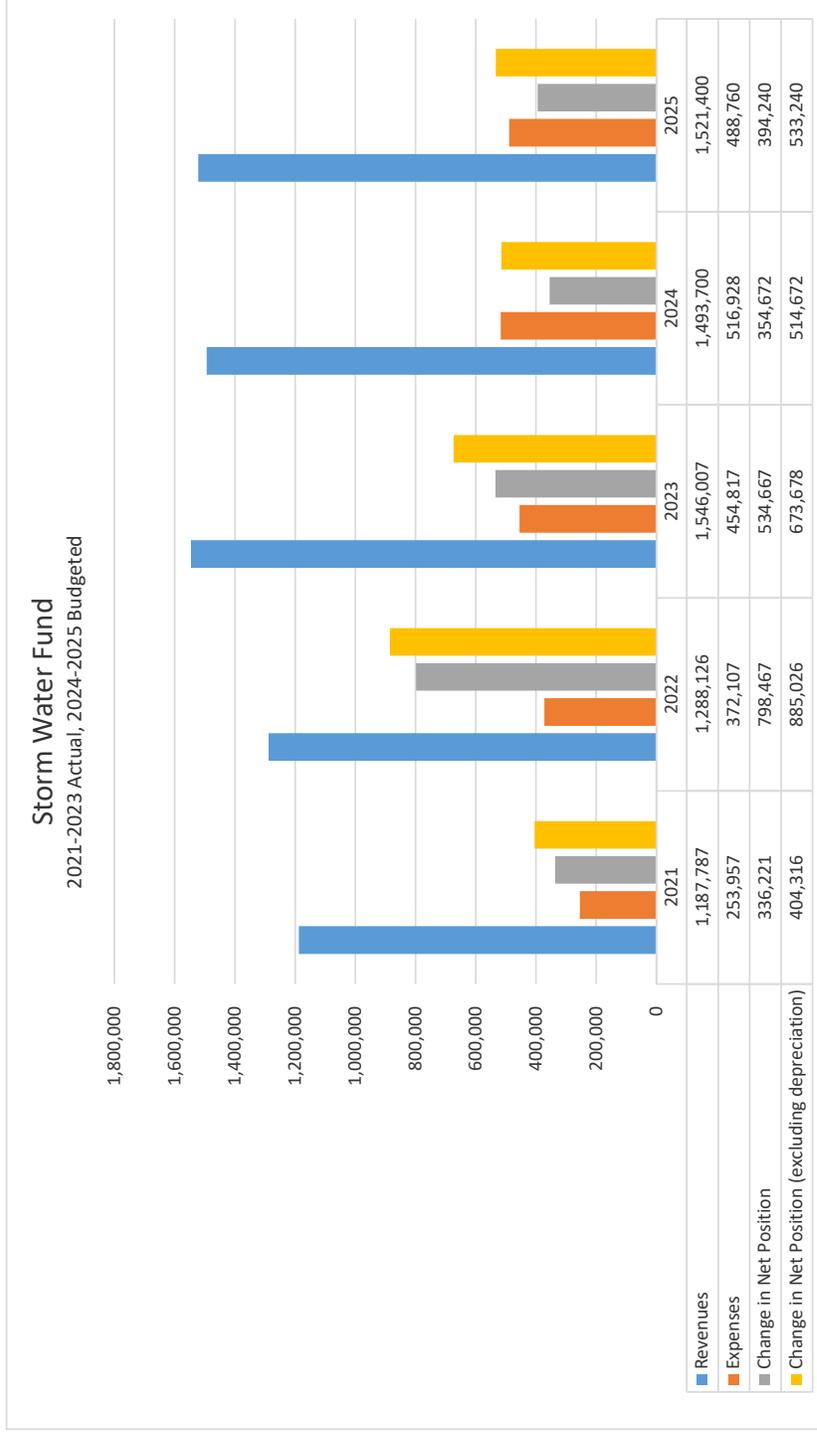
Enterprise Fund Budgets: Sewer Fund



Enterprise Fund Budgets: Recycling Fund



Enterprise Fund Budgets: Storm Water Fund



Property Valuations & Tax Levies

Taxable Market Value & Tax Capacity



* estimated

Tax Levies & Tax Rates

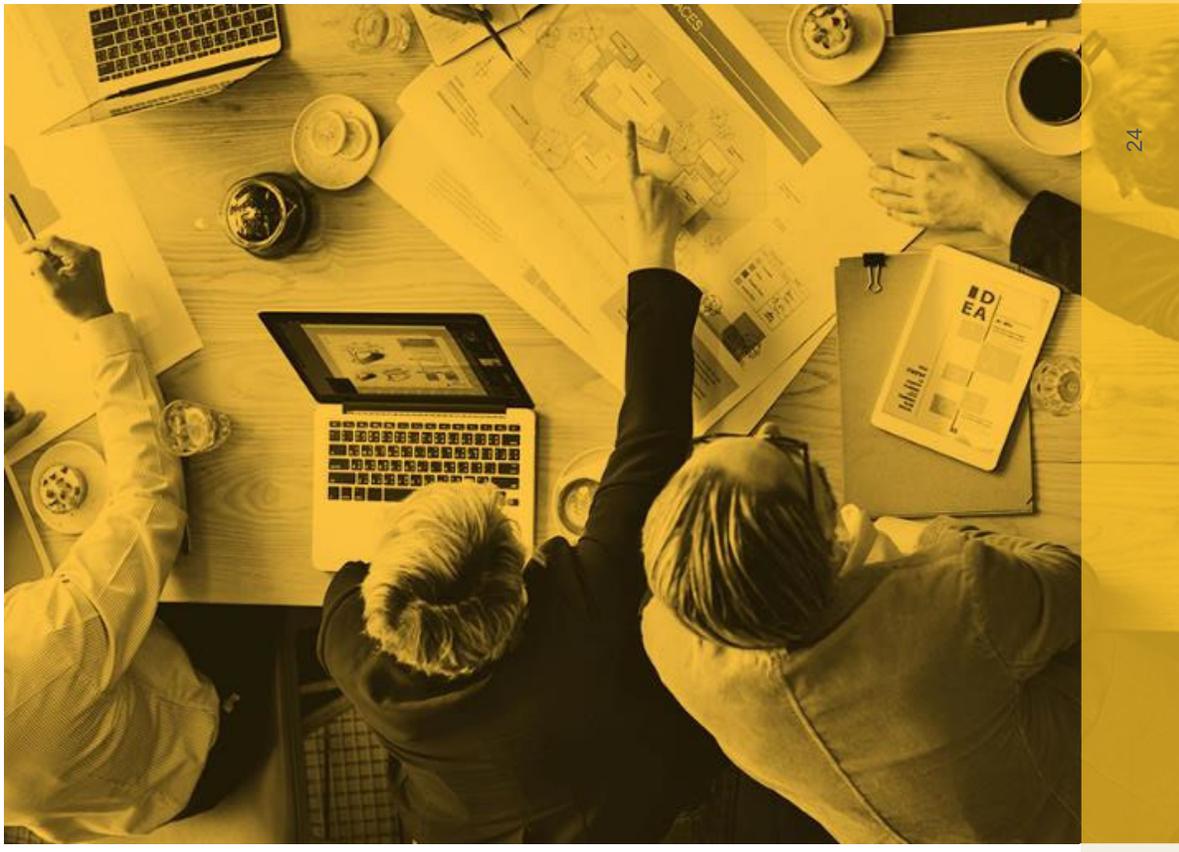


* estimated

Proposed Preliminary Tax Levies

City of Shorewood
Property Tax Levies 2024-2025

	2024	2025	Change in \$	Change in %
General Fund	\$5,743,012	\$5,992,903	\$249,891	4.4%
Non-General Fund Levies				
Special Revenue Fund:				
Shorewood Community and Event Center	\$0	\$164,000	\$164,000	100.0%
Debt Service Funds:				
2020A G.O. Street Reconstruction Bonds	\$228,492	\$226,497	(\$1,995)	-0.9%
2021A G.O. Street Reconstruction Bonds	\$310,023	\$307,241	(\$2,782)	-0.9%
2022A G.O. Street Reconstruction Bonds	\$289,416	\$289,009	(\$407)	-0.1%
2023A G.O. Street Reconstruction Bonds	\$160,331	\$273,210	\$112,879	70.4%
Total Debt Service Funds	\$988,262	\$1,095,957	\$107,695	
Capital Project Funds:				
Equipment Replacement	\$128,000	\$133,000	\$5,000	3.9%
Street Improvements	\$128,000	\$133,000	\$5,000	3.9%
Park Improvements	\$128,000	\$133,000	\$5,000	3.9%
Total Capital Project Funds	\$384,000	\$399,000	\$15,000	
Total Non-General Fund Levies	\$1,372,262	\$1,658,957	\$286,695	
Total Levies	\$7,115,274	\$7,651,860	\$536,586	7.5%



Estimated Residential Tax Impact

Market Value 2025	Homestead		City		Property		Percentage Tax Increase (Decrease)
	Market Value Exclusion 2025		Property Taxes 2025		Taxes Increase (Decrease)		
\$400,000	(\$10,600)		\$906		\$14		1.6%
\$600,000	\$0		\$1,454		\$57		4.1%
\$800,000	\$0		\$2,036		\$79		4.1%
\$1,000,000	\$0		\$2,618		\$102		4.1%
\$1,200,000	\$0		\$3,199		\$125		4.1%

Estimated Commercial Tax Impact

Market Value 2025	Tax Capacity 2025	Property Taxes		Percentage Tax Increase (Decrease)
		Increase (Decrease)	Increase (Decrease)	
\$1,000,000	\$19,250	\$175	\$175	4.1%
\$2,000,000	\$39,250	\$356	\$356	4.1%
\$3,000,000	\$59,250	\$538	\$538	4.1%
\$4,000,000	\$79,250	\$720	\$720	4.1%
\$5,000,000	\$99,250	\$901	\$901	4.1%
\$6,000,000	\$119,250	\$1,083	\$1,083	4.1%
\$7,000,000	\$139,250	\$1,264	\$1,264	4.1%
\$8,000,000	\$159,250	\$1,446	\$1,446	4.1%
\$9,000,000	\$179,250	\$1,628	\$1,628	4.1%
\$10,000,000	\$199,250	\$1,809	\$1,809	4.1%

Next Steps & Timelines

2025 Budget & Levy Timelines

- ❖ Staff will update the presented preliminary budget and levy per Council's directive.
- ❖ 09/09/2024: Approval of 2025 preliminary budget, preliminary tax levy, and set the time and place of the truth in taxation public discussion.
- ❖ 11/11/2024: Budget workshop to finalize 2025 budget & levy.
- ❖ 12/09/2024: Truth in taxation public discussion, and approval of the 2025 budget and levy certification.

IMPORTANT REMINDERS!

- The City's preliminary tax levy certification is due to Hennepin County on or before 09/30/2024.
- The amount certified as the preliminary levy will be the maximum the City can certify as the final levy. This amount can be decreased but can not increase from the preliminary levy certified.
- Final 2025 levy and truth in taxation certification is due to the MN Department of Revenue and Hennepin County on or before 12/30/2024.

Questions?

General Fund
2025 Budget
Summary

	Account Number		Actual	Actual	Actual	Budget	YTD	Preliminary	Budget	Percentage
	2021	2022	2023	2024	2024	06/30/24	Budget	Change	Change	2025
REVENUES										
TAXES										
TOTAL LEVY		0	0	7,115,274	0	7,651,860	536,586	7.5%		
LESS: NON-GENERAL FUND LEVIES		0	0	(1,372,262)	0	(1,658,957)	(286,695)	20.9%		
Taxes	4,783,987	5,189,295	5,346,592	5,743,012	2,600,000	5,992,903	249,891	4.4%		
Licenses & Permits	556,916	361,873	325,529	232,225	254,852	232,225	0	0.0%		
Intergovernmental	102,822	111,304	449,455	115,450	69,096	112,750	(2,700)	-2.3%		
Charges for Services	70,733	65,218	56,563	56,570	27,839	56,010	(560)	-1.0%		
Fines & Forfeitures	56,978	68,409	80,525	60,000	28,285	60,000	0	0.0%		
Special Assessments	6,432	6,675	13,103	5,000	0	5,000	0	0.0%		
Miscellaneous	234,297	345,169	554,347	248,034	351,337	314,000	65,966	26.6%		
TOTAL REVENUES	5,812,165	6,147,943	6,826,114	6,460,291	3,331,409	6,772,888	312,597	4.8%		
OTHER FINANCING SOURCES										
Sales of Capital Assets	0	0	0	0	0	0	0	N/A		
Transfers In	25,000	25,000	25,000	25,000	25,000	25,000	0	0.0%		
TOTAL OTHER FINANCING SOURCES	25,000	25,000	25,000	25,000	25,000	25,000	0	0.0%		
CONTINGENCY / USE OF FUND BALANCE										
TOTAL REVENUES, OTHER FINANCING SOURCES, & CONTINGENCY	5,837,165	6,172,943	6,851,114	6,485,291	3,356,409	7,401,220	915,929	14.1%		
EXPENDITURES										
GENERAL GOVERNMENT										
Council Administration	82,924	74,518	82,684	100,151	39,589	100,150	(1)	0.0%		
Elections	526,120	591,068	633,274	682,701	330,794	738,930	56,229	8.2%		
Finance	370	22,065	(416)	35,200	20,380	1,500	(33,700)	-95.7%		
Professional Services	222,309	213,862	219,751	240,302	171,140	252,050	11,748	4.9%		
Planning	262,120	277,328	381,617	320,000	238,067	222,000	(98,000)	-30.6%		
Municipal Buildings	327,931	294,477	316,525	338,701	165,906	487,140	148,439	43.8%		
	219,329	231,448	261,005	304,500	214,034	315,500	11,000	3.6%		
TOTAL GENERAL GOVERNMENT	1,641,103	1,704,766	1,894,440	2,021,555	1,179,910	2,117,270	95,715	4.7%		

General Fund
2025 Budget
Summary

Account Number	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
<u>PUBLIC SAFETY</u>								
Police	1,562,530	1,618,506	1,486,703	1,541,043	898,507	1,738,130	197,087	12.8%
Fire	706,969	744,907	770,300	811,653	584,256	873,580	61,927	7.6%
Protective Inspections	155,628	153,234	154,829	238,168	97,850	198,440	(39,728)	-16.7%
TOTAL PUBLIC SAFETY	2,425,127	2,516,647	2,411,831	2,590,864	1,580,613	2,810,150	219,286	8.5%

General Fund
2025 Budget
Summary

Account Number	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
<u>STREETS</u>								
Engineer	122,364	110,417	139,789	140,000	67,944	145,000	5,000	3.6%
Public Works	824,648	901,832	1,002,203	1,031,770	386,942	1,073,660	41,890	4.1%
Ice and Snow Removal	123,297	170,041	115,895	150,830	64,874	162,320	11,490	7.6%
TOTAL STREETS	1,070,309	1,182,290	1,257,887	1,322,600	519,760	1,380,980	58,380	4.4%
<u>PARKS AND RECREATION</u>								
Park Maintenance	214,066	203,504	270,593	362,546	238,012	418,090	55,544	15.3%
Recreation	38,897	66,772	101,421	115,372	32,719	124,730	9,358	8.1%
TOTAL PARKS AND RECREATION	272,963	270,276	372,014	477,918	270,731	542,820	64,902	13.6%
TOTAL EXPENDITURES	5,409,502	5,673,979	5,936,171	6,412,937	3,551,014	6,851,220	438,283	6.8%
<u>OTHER FINANCING USES</u>								
Transfers Out - Southshore Center	102,300	102,300	102,300	105,000	105,000	0	(105,000)	-100.0%
Transfers Out - Park Improvements	0	0	0	0	0	150,000	150,000	N/A
Transfers Out - Equipment Replacement	102,300	610,249	102,300	0	0	400,000	400,000	N/A
TOTAL TRANSFERS OUT	102,300	610,249	102,300	105,000	105,000	550,000	445,000	423.8%
TOTAL EXPENDITURES AND OTHER FINANCING USES	5,511,802	6,284,228	6,038,471	6,517,937	3,656,014	7,401,220	883,283	13.6%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	325,363	(111,285)	812,643	(32,646)	(299,605)	0	32,646	-100.0%

**General Fund
2025 Budget
Revenues by Line Item**

Account Number	Description	Actual 2021	Actual 2022	Budget 2024	YTD 6/30/2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
REVENUES								
TAXES								
TOTAL LEVY				7,115,274	2,600,000	7,651,860	536,586	7.5%
LESS: NON-GENERAL FUND LEVIES				(1,372,262)		(1,658,957)	(286,695)	20.9%
101-00-3010-0000	CURRENT AD VALOREM TAXES	4,594,776	5,003,008	5,743,012	2,600,000	5,992,903	249,891	4.4%
101-00-3011-0000	DELINQUENT AD VALOREM TAXES	11,408	9,444	0	0	0	0	N/A
101-00-3100-0000	FISCAL DISPARITIES	173,204	171,948	0	0	0	0	N/A
101-00-3180-0000	OTHER TAXES	0	0	0	0	0	0	N/A
101-00-3191-0000	PENALTIES & INT. ON AD VALOREM	4,599	4,895	0	0	0	0	N/A
101-00-3192-0000	TAX FORFEIT SALE	0	0	0	0	0	0	N/A
	Total Taxes	4,783,987	5,189,295	5,743,012	2,600,000	5,992,903	249,891	4.4%
LICENSES & PERMITS								
101-00-3211-0000	LIQUOR LICENSES	3,540	1,430	3,500	2,730	3,500	0	0.0%
101-00-3212-0000	TOBACCO LICENSES	2,000	1,500	500	250	500	0	0.0%
101-00-3215-0000	REFUSE COLLECTION LICENSES	1,500	1,350	1,375	-	1,375	0	0.0%
101-00-3216-0000	TREE TRIMMING LICENSES	660	630	500	450	500	0	0.0%
101-00-3217-0000	RENTAL HOUSING LICENSES	0	0	0	-	0	0	N/A
101-24-3217-0000	RENTAL HOUSING LICENSES	3,880	2,935	2,400	3,149	2,400	0	0.0%
101-00-3218-0000	OTHER BUSINESS LICENSES&PEN	700	610	750	334	750	0	0.0%
101-00-3219-0000	LAWN FERTILIZER LICENSE	180	180	200	150	200	0	0.0%
101-00-3221-0000	BUILDING PERMITS	11,204	4,279	0	955	0	0	N/A
101-24-3221-0000	BUILDING PERMITS	413,752	265,228	180,000	171,768	180,000	0	0.0%
101-00-3222-0000	PLAN CHECK FEES	0	0	0	-	0	0	N/A
101-24-3222-0000	PLAN CHECK FEES	117,379	82,121	40,000	73,288	40,000	0	0.0%
101-00-3223-0000	DOG LICENSES	1,696	1,035	2,000	652	2,000	0	0.0%
101-00-3224-0000	FARM ANIMAL PERMIT	150	150	0	650	0	0	N/A
101-00-3225-0000	HORSE PERMITS	25	25	0	25	0	0	N/A
101-00-3226-0000	OTHER NON-BUSINESS LICENSES AN	0	0	0	300	0	0	N/A
101-00-3235-0000	SOLICITOR PERMIT	250	400	1,000	150	1,000	0	0.0%
	Total Licenses & Permits	556,916	361,873	232,225	254,852	232,225	0	0.0%
INTERGOVERNMENTAL								
101-00-3314-0000	BULLETPROOF VEST GRANT	2,956	0	500	-	0	(500)	-100.0%
101-00-3316-0000	FEMA STORM DISASTER AID	0	0	-	-	0	0	N/A
101-00-3340-0000	PUBLIC SAFETY STATE AID	0	0	-	-	0	0	N/A
101-00-3341-0000	LOCAL PERFORMANCE AID	0	0	-	-	0	0	N/A

**General Fund
2025 Budget
Revenues by Line Item**

Account Number	Description	Actual 2021	Actual 2022	Budget 2024	YTD 6/30/2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
101-00-3343-0000	MKT VALUE CREDIT AID	39	66	-	-	0	0	N/A
101-00-3344-0000	PERA AID	0	0	4,750	-	4,750	0	0.0%
101-00-3345-0000	MUNICIPAL STATE AID FOR STREET	97,168	109,644	108,000	57,745	108,000	0	0.0%
101-00-3348-0000	PRES NOMINATION PRIMARY REIMB	0	0	-	9,554	0	0	N/A
101-00-3349-0000	CARES ACT ELECTION GRANT	0	0	-	-	0	0	N/A
101-00-3350-0000	CORONAVIRUS RELIEF FUND	0	0	-	-	0	0	N/A
101-00-3362-0000	MISC GRANTS	0	0	-	-	0	0	N/A
101-00-3365-0000	EXCELSIOR ANNEX-DETACH	2,659	1,594	2,200	1,797	0	(2,200)	-100.0%
Total Intergovernmental		102,822	111,304	115,450	69,096	112,750	(2,700)	-2.3%

**General Fund
2025 Budget
Revenues by Line Item**

Account Number	Description	Actual 2021	Actual 2022	Budget 2024	YTD 6/30/2024 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
<u>CHARGES FOR SERVICES</u>								
101-00-3400-0000	CHARGES FOR SERVICES	0	0	-	-	0	0	N/A
101-00-3410-0000	RENTAL INCOME	0	0	-	-	0	0	N/A
101-00-3413-0000	ZONING AND SUBDIVISION FEES	21,565	10,538	10,000	9,055	10,000	0	0.0%
101-18-3413-0000	ZONING & SUBDIVISION FEES	0	0	-	-	0	0	N/A
101-00-3414-0000	PASS-THRU CHARGES	(1,010)	0	-	(19,273)	0	0	N/A
101-00-3415-0000	SALE OF COPIES	1,365	695	250	81	250	0	0.0%
101-00-3417-0000	SPECIAL ASSESSMENT SEARCHES	75	150	-	25	0	0	N/A
101-00-3420-0000	ELECTION FILING FEES	0	10	10	-	0	(10)	-100.0%
101-00-3470-0000	PARK DEDICATION FEES	0	0	-	-	0	0	N/A
101-00-3471-0000	PARK FEES & RENTALS	30,493	39,822	35,000	25	35,000	0	0.0%
101-53-3471-0000	PARK FEES & RENTALS	12,110	8,502	7,000	28,583	0	0	N/A
101-00-3472-0000	TREE SALES	945	167	-	5,593	7,000	0	0.0%
101-00-3473-0000	PARK PROGRAM FEES	(10)	0	-	-	0	0	N/A
101-53-3473-0000	PARK PROGRAM FEES	3,000	4,260	2,210	100	2,210	0	0.0%
101-00-3474-0000	ARCTIC FEVER DONATIONS	0	0	-	-	0	0	N/A
101-53-3475-0000	ARCTIC FEVER TEA PARTY	1,545	1,340	1,200	2,045	1,200	0	0.0%
101-53-3476-0000	COMM GARDEN PLOT RENTAL	455	(466)	500	420	0	(500)	-100.0%
101-53-3478-0000	SAFETY CAMP	0	0	-	-	0	0	N/A
101-53-3479-0000	MUSIC IN THE PARK	0	0	-	785	0	0	N/A
101-53-3480-0000	PARK PROGRAM FEES	0	0	-	-	0	0	N/A
101-53-3481-0000	GARDEN FAIR	200	200	400	400	350	(50)	-12.5%
101-00-3482-0000	SPECIAL EVENT PERMIT FEES							
	Total Charges for Services	70,733	65,218	56,570	27,839	56,010	(560)	-1.0%
<u>FINES & FORFEITURES</u>								
101-00-3510-0000	FINES & FORFEITS	56,978	68,409	60,000	28,285	60,000	0	0.0%
101-00-3511-0000	IMPOUND FEES	0	0	-	-	0	0	N/A
	Total Fines & Forfeitures	56,978	68,409	60,000	28,285	60,000	0	0.0%
<u>SPECIAL ASSESSMENTS</u>								
101-00-3610-0000	SPECIAL ASSESSMENT-CURRENT	6,432	6,675	5,000	-	5,000	0	0.0%
101-00-3611-0000	SPECIAL ASSESSMENT-DELINQUENT	0	0	-	-	0	0	N/A
101-00-3614-0000	SPECIAL ASSESSMENT-INTEREST	0	0	-	-	0	0	N/A
	Total Special Assessments	6,432	6,675	5,000	-	5,000	0	0.0%
<u>MISCELLANEOUS</u>								

**General Fund
2025 Budget
Revenues by Line Item**

Account Number	Description	Actual 2021	Actual 2022	Budget 2024	YTD 6/30/2024 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
101-00-3620-0000	INTEREST EARNINGS	1,951	(4,398)	20,000	105,886	100,000	80,000	400.0%
101-00-3622-0000	LEASE INTEREST REVENUE	0	70,248	-	-	0	0	N/A
101-00-3623-0000	CONTRIBUTIONS AND DONATIONS	0	(460)	-	-	0	0	N/A
101-53-3623-0000	PARK DONATIONS	1,813	1,000	-	-	0	0	N/A
101-00-3624-0000	REFUNDS & REIMBURSEMENTS	66,020	21,884	25,000	33,535	47,000	22,000	88.0%
101-00-3626-0000	DRY HYDRANT CHARGES	0	0	-	-	0	0	N/A
101-00-3627-0000	CELLULAR ANTENNA REVENUE	163,386	253,070	202,000	208,925	166,000	(36,000)	-17.8%
101-00-3630-0000	LEASE REVENUE	0	0	-	-	0	0	N/A
101-00-3670-0000	MISCELLANEOUS REVENUE	1,127	3,825	1,034	2,991	1,000	(34)	-3.3%
Total Miscellaneous		234,297	345,169	248,034	351,337	314,000	65,966	26.6%
TOTAL REVENUES		5,812,165	6,147,943	6,460,291	3,331,409	6,772,888	312,597	4.8%

General Fund
 2025 Budget
 Revenues by Line Item

Account Number	Description	Actual 2021	Actual 2022	Budget 2024	YTD 6/30/2024 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
<u>OTHER FINANCING SOURCES</u>								
101-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	-	-	0	0	N/A
101-00-3920-0000	TRANSFERS IN	25,000	25,000	25,000	25,000	25,000	0	0.0%
	TOTAL OTHER FINANCING SOURCES	25,000	25,000	25,000	25,000	25,000	0	0.0%
	CONTINGENCY / USE OF FUND BALANCE					603,332		
	TOTAL REVENUES AND OTHER FINANCING SOURCES	5,837,165	6,172,943	6,485,291	3,356,409	7,401,220	312,597	14.1%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
<u>EXPENDITURES</u>									
<u>DEPT 11</u>									
<u>COUNCIL</u>									
<u>PERSONAL SERVICES</u>									
101-11-4103-0000	PART-TIME	19,625	20,600	25,100	25,500	12,750	25,500	0	0.0%
101-11-4121-0000	PERA CONTRIB - CITY SHARE	0	0	0	0	0	0	0	N/A
101-11-4122-0000	FICA CONTRIB - CITY SHARE	1,501	1,576	1,920	1,951	975	1,950	(1)	-0.1%
101-11-4151-0000	WORKERS COMPENSATION	0	0	0	0	0	0	0	N/A
Total Personal Services		21,126	22,176	27,020	27,451	13,725	27,450	(1)	0.0%
<u>SUPPLIES</u>									
101-11-4245-0000	GENERAL SUPPLIES	6,379	4,443	2,735	3,000	727	3,000	0	0.0%
101-11-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	N/A
Total Supplies		6,379	4,443	2,735	3,000	727	3,000	0	0.0%
<u>OTHER SERVICES AND CHARGES</u>									
101-11-4331-0000	TRAVEL, CONFERENCE & SCHOOL	409	2,215	1,030	3,000	2,355	5,000	2,000	66.7%
101-11-4346-0000	EVENTS	8,500	7,000	7,500	8,000	7,500	8,000	0	0.0%
101-11-4351-0000	PRINTING AND PUBLISHING	95	0	310	200	27	200	0	0.0%
101-11-4400-0000	CONTRACTUAL SERVICES	1,509	560	9,633	8,500	756	8,500	0	0.0%
101-11-4410-0000	RENTALS	0	0	0	0	0	0	0	N/A
101-11-4433-0000	DUES AND SUBSCRIPTIONS	44,468	38,124	34,455	50,000	14,499	48,000	(2,000)	-4.0%
101-11-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	N/A
101-11-4488-0000	COVID-19 Expenditures	438	0	0	0	0	0	0	N/A
Total Other Services and Charges		55,419	47,899	52,928	69,700	25,137	69,700	0	0.0%
Total Council		82,924	74,518	82,684	100,151	39,589	100,150	(1)	0.0%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 13									
ADMINISTRATION									
PERSONAL SERVICES									
101-13-4101-0000	FULL-TIME REGULAR	340,826	315,662	401,249	417,139	208,520	475,110	57,971	13.9%
101-13-4102-0000	OVERTIME	0	662	0	0	0	0	0	N/A
101-13-4103-0000	PART-TIME	16,675	19,764	23,120	28,101	0	0	(28,101)	-100.0%
101-13-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	N/A
101-13-4121-0000	PERA CONTRIB - CITY SHARE	26,638	20,764	31,626	33,393	15,627	35,630	2,237	6.7%
101-13-4122-0000	FICA CONTRIB - CITY SHARE	26,338	24,771	31,039	34,061	15,381	36,350	2,289	6.7%
101-13-4131-0000	EMPLOYEE INSURANCE - CITY	54,445	48,493	51,842	55,933	36,036	70,710	14,777	26.4%
101-13-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	N/A
101-13-4151-0000	WORKERS COMPENSATION	3,090	2,236	1,584	3,574	1,443	3,130	(444)	-12.4%
Total Personal Services		468,012	432,352	540,460	572,201	277,007	620,930	48,729	8.5%
SUPPLIES									
101-13-4200-0000	OFFICE SUPPLIES	3,461	4,637	8,738	5,000	2,392	5,000	0	0.0%
101-13-4208-0000	POSTAGE	9,750	7,705	7,509	8,000	2,952	8,000	0	0.0%
101-13-4221-0000	MAINTENANCE OF EQUIPMENT	0	0	0	0	0	0	0	N/A
101-13-4245-0000	GENERAL SUPPLIES	680	1,690	4,942	5,000	1,604	5,000	0	0.0%
Total Supplies		13,891	14,032	21,208	18,000	6,948	18,000	0	0.0%
OTHER SERVICES AND CHARGES									
101-13-4321-0000	COMMUNICATIONS - VOICE/DATA	270	360	2,508	5,000	643	5,000	0	0.0%
101-13-4331-0000	TRAVEL, CONFERENCE & SCHOOL	3,847	3,272	6,978	8,500	4,426	9,000	500	5.9%
101-13-4351-0000	PRINTING AND PUBLISHING	12,076	12,129	16,113	14,000	4,439	14,000	0	0.0%
101-13-4400-0000	CONTRACTUAL SERVICES	17,388	118,379	34,193	53,000	35,235	59,000	6,000	11.3%
101-13-4433-0000	DUES AND SUBSCRIPTIONS	10,156	10,544	11,815	12,000	2,095	13,000	1,000	8.3%
101-13-4488-0000	COVID-19 Expenditures	480	0	0	0	0	0	0	N/A
Total Other Services and Charges		44,217	144,684	71,606	92,500	46,839	100,000	7,500	8.1%
Total Administration		526,120	591,068	633,274	682,701	330,794	738,930	56,229	8.2%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 14	<u>ELECTIONS</u>								
	<u>PERSONAL SERVICES</u>								
101-14-4107-0000	ELECTION JUDGE	0	14,832	0	22,000	14,866	0	(22,000)	-100.0%
	Total Personal Services	0	14,832	0	22,000	14,866	0	(22,000)	-100.0%
	<u>SUPPLIES</u>								
101-14-4200-0000	OFFICE SUPPLIES	0	204	0	1,200	264	0	(1,200)	-100.0%
101-14-4208-0000	ELECTION POSTAGE	376	1,357	313	2,000	0	500	(1,500)	-75.0%
101-14-4221-0000	MAINTENANCE OF EQUIPMENT	(6)	1,836	(754)	3,000	0	1,000	(2,000)	-66.7%
101-14-4245-0000	GENERAL SUPPLIES	0	3,518	0	4,000	4,284	0	(4,000)	-100.0%
	Total Supplies	370	6,915	(441)	10,200	4,548	1,500	(8,700)	-85.3%
	<u>OTHER SERVICES AND CHARGES</u>								
101-14-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	123	0	1,000	843	0	(1,000)	-100.0%
101-14-4351-0000	PRINTING AND PUBLISHING	0	195	0	1,000	123	0	(1,000)	-100.0%
101-14-4400-0000	CONTRACTUAL SERVICES	0	0	25	0	0	0	0	N/A
101-14-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	1,000	0	0	(1,000)	-100.0%
101-14-4488-0000	COVID-19 Expenditures	0	0	0	0	0	0	0	N/A
	Total Other Services and Charges	0	318	25	3,000	966	0	(3,000)	-100.0%
	Total Elections	370	22,065	(416)	35,200	20,380	1,500	(33,700)	-95.7%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
FINANCE									
PERSONAL SERVICES									
101-15-4101-0000	FULL-TIME REGULAR	142,607	146,073	150,510	159,607	57,681	165,760	6,153	3.9%
101-15-4102-0000	OVERTIME	0	0	0	0	0	0	0	N/A
101-15-4103-0000	PART-TIME	0	0	0	0	0	0	0	N/A
101-15-4106-0000	OTHER	0	0	0	0	0	0	0	N/A
101-15-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	N/A
101-15-4121-0000	PERA CONTRIB - CITY SHARE	10,696	10,956	11,284	11,971	2,477	12,430	459	3.8%
101-15-4122-0000	FICA CONTRIB - CITY SHARE	10,902	11,176	11,516	12,210	4,417	12,680	470	3.8%
101-15-4131-0000	EMPLOYEE INSURANCE - CITY	16,394	17,190	17,782	19,005	5,817	22,360	3,355	17.7%
101-15-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	N/A
101-15-4151-0000	WORKERS COMPENSATION	946	1,044	765	1,309	328	1,120	(189)	-14.4%
Total Personal Services		181,545	186,439	191,857	204,102	70,720	214,350	10,248	5.0%
SUPPLIES									
101-15-4200-0000	OFFICE SUPPLIES	1,099	387	910	1,000	66	1,000	0	0.0%
101-15-4221-0000	MAINTENANCE OF EQUIPMENT	25,206	18,728	19,829	22,000	21,311	23,500	1,500	6.8%
101-15-4245-0000	GENERAL SUPPLIES	0	0	0	0	0	0	0	N/A
Total Supplies		26,305	19,115	20,739	23,000	21,377	24,500	1,500	6.5%
OTHER SERVICES AND CHARGES									
101-15-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	N/A
101-15-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	375	0	0	0	0	N/A
101-15-4331-0000	TRAVEL, CONFERENCE & SCHOOL	980	1,160	1,288	3,000	372	3,200	200	6.7%
101-15-4351-0000	PRINTING AND PUBLISHING	2,455	1,804	1,452	2,500	0	2,000	(500)	-20.0%
101-15-4360-0000	INSURANCE	0	0	0	0	0	0	0	N/A
101-15-4400-0000	CONTRACTUAL SERVICES	1,464	326	214	1,500	72,457	1,500	0	0.0%
101-15-4433-0000	DUES AND SUBSCRIPTIONS	1,015	1,062	935	1,200	0	1,400	200	16.7%
101-15-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	N/A
101-15-4450-0000	BANK SERVICE CHARGES	8,395	3,956	2,891	5,000	6,214	5,100	100	2.0%
101-15-4488-0000	COVID-19 Expenditures	150	0	0	0	0	0	0	N/A
Total Other Services and Charges		14,459	8,308	7,155	13,200	79,043	13,200	0	0.0%
Total Finance		222,309	213,862	219,751	240,302	171,140	252,050	11,748	4.9%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 16	<u>PROFESSIONAL SERVICES</u>								
	<u>SUPPLIES</u>								
101-16-4200-0000	OFFICE SUPPLIES	0	0	0	0	0	0	0	N/A
	<u>OTHER SERVICES AND CHARGES</u>								
101-16-4301-0000	AUDITING & ACCOUNTING	32,960	33,485	45,322	39,000	89,019	47,000	8,000	20.5%
101-16-4304-0000	LEGAL FEES	83,437	88,843	165,345	100,000	57,472	155,000	55,000	55.0%
101-16-4400-0000	CONTRACTUAL SERVICES	145,723	155,000	170,950	181,000	91,576	20,000	(161,000)	-89.0%
101-16-4488-0000	COVID-19 Expenditures	0	0	0	0	0	0	0	N/A
	Total Other Services and Charges	262,120	277,328	381,617	320,000	238,067	222,000	(98,000)	-30.6%
	Total Professional Services	262,120	277,328	381,617	320,000	238,067	222,000	(98,000)	-30.6%

**General Fund
2025 Budget
Expenditures by Line Item**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 18									
PLANNING									
PERSONAL SERVICES									
101-18-4101-0000	FULL-TIME REGULAR	201,638	203,029	220,222	200,277	115,636	273,970	73,693	36.8%
101-18-4102-0000	OVERTIME	0	0	0	0	0	0	0	N/A
101-18-4103-0000	PART-TIME	196	7,059	5,911	26,978	154	0	(26,978)	-100.0%
101-18-4106-0000	OTHER	0	0	0	0	0	0	0	N/A
101-18-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	N/A
101-18-4121-0000	PERA CONTRIB - CITY SHARE	15,081	15,757	16,959	17,044	8,324	20,550	3,506	20.6%
101-18-4122-0000	FICA CONTRIB - CITY SHARE	14,692	14,455	15,717	17,385	8,028	20,960	3,575	20.6%
101-18-4131-0000	EMPLOYEE INSURANCE - CITY	28,291	33,051	38,725	32,412	24,064	56,260	23,848	73.6%
101-18-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	N/A
101-18-4151-0000	WORKERS COMPENSATION	1,454	1,808	704	1,605	775	1,600	(5)	-0.3%
Total Personal Services		261,352	275,159	298,238	295,701	156,980	373,340	77,639	26.3%
SUPPLIES									
101-18-4200-0000	OFFICE SUPPLIES	171	482	373	500	2,419	1,300	800	160.0%
101-18-4208-0000	POSTAGE	19	0	0	0	0	0	0	N/A
101-18-4221-0000	MAINTENANCE OF EQUIPMENT	780	(274)	2,032	500	0	500	0	0.0%
101-18-4245-0000	GENERAL SUPPLIES	36	194	69	500	0	500	0	0.0%
Total Supplies		1,006	402	2,473	1,500	2,419	2,300	800	53.3%
OTHER SERVICES AND CHARGES									
101-18-4304-0000	LEGAL FEES	44,423	7,149	2,221	10,000	2,940	5,000	(5,000)	-50.0%
101-18-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	1,018	1,000	412	1,000	0	0.0%
101-18-4331-0000	TRAVEL, CONFERENCE & SCHOOL	454	427	606	3,000	198	2,000	(1,000)	-33.3%
101-18-4351-0000	PRINTING AND PUBLISHING	961	999	693	1,000	787	1,000	0	0.0%
101-18-4400-0000	CONTRACTUAL SERVICES	18,283	9,203	4,577	25,000	966	100,000	75,000	300.0%
101-18-4433-0000	DUES AND SUBSCRIPTIONS	1,152	1,138	6,700	1,500	1,204	2,500	1,000	66.7%
101-18-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	N/A
101-18-4488-0000	COVID-19 Expenditures	300	0	0	0	0	0	0	N/A
Total Other Services and Charges		65,573	18,916	15,814	41,500	6,507	111,500	70,000	168.7%
Total Planning		327,931	294,477	316,525	338,701	165,906	487,140	148,439	43.8%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 19	MUNICIPAL BUILDINGS								
	SUPPLIES								
101-19-4221-0000	MAINTENANCE OF EQUIPMENT	9,237	11,789	11,673	18,000	3,902	18,000	0	0.0%
101-19-4223-0000	MAINTENANCE OF BUILDINGS	4,635	675	13,900	17,000	7,399	17,000	0	0.0%
101-19-4245-0000	GENERAL SUPPLIES	2,490	4,420	4,034	4,000	831	4,000	0	0.0%
	Total Supplies	16,362	16,884	29,607	39,000	12,132	39,000	0	0.0%
	OTHER SERVICES AND CHARGES								
101-19-4321-0000	COMMUNICATIONS - VOICE/DATA	67,107	70,237	77,067	99,000	41,632	99,000	0	0.0%
101-19-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	114	30	0	31	0	0	N/A
101-19-4360-0000	INSURANCE	109,779	107,908	119,819	125,000	150,043	130,000	5,000	4.0%
101-19-4361-0000	INSURANCE DEDUCTIBLE	0	0	0	0	0	0	0	N/A
101-19-4380-0000	UTILITY SERVICES	9,288	12,955	12,699	15,000	4,783	15,000	0	0.0%
101-19-4400-0000	CONTRACTUAL SERVICES	14,740	21,456	20,529	24,000	4,901	30,000	6,000	25.0%
101-19-4410-0000	RENTALS	947	780	780	1,200	195	1,200	0	0.0%
101-19-4433-0000	DUES AND SUBSCRIPTIONS	295	1,098	474	1,200	317	1,200	0	0.0%
101-19-4437-0000	TAXES/LICENSES	16	16	0	100	0	100	0	0.0%
101-19-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	N/A
101-19-4488-0000	COVID-19 Expenditures	795	0	0	0	0	0	0	N/A
101-19-4720-0000	FISCAL AGENT FEES	0	0	0	0	0	0	0	N/A
	Total Other Services and Charges	202,967	214,564	231,398	265,500	201,902	276,500	11,000	4.1%
	Total Municipal Buildings	219,329	231,448	261,005	304,500	214,034	315,500	11,000	3.6%
	TOTAL GENERAL GOVERNMENT	1,641,103	1,704,766	1,894,440	2,021,555	1,179,910	2,117,270	95,715	4.7%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
<u>POLICE</u>									
<u>SUPPLIES</u>									
101-21-4221-0000	MAINTENANCE OF EQUIPMENT	2,956	0	0	0	0	0	0	N/A
101-21-4245-0000	GENERAL SUPPLIES	0	0	0	0	0	0	0	N/A
	Total Supplies	2,956	0	0	0	0	0	0	N/A
<u>OTHER SERVICES AND CHARGES</u>									
101-21-4360-0000	INSURANCE	0	0	0	0	0	0	0	N/A
101-21-4400-0000	CONTRACTUAL SERVICES	1,353,447	1,406,639	1,482,396	1,538,043	897,686	1,684,422	146,379	9.5%
101-21-4440-0000	MISC SERVICES/CONTINGENCY	891	2,920	4,307	3,000	821	53,708	50,708	1690.3%
	Total Other Services and Charges	1,354,338	1,409,559	1,486,703	1,541,043	898,507	1,738,130	197,087	12.8%
<u>CAPITAL OUTLAY</u>									
101-21-4620-0000	BUILDINGS & STRUCTURES	205,236	208,947	0	0	0	0	0	N/A
	Total Police	1,562,530	1,618,506	1,486,703	1,541,043	898,507	1,738,130	197,087	12.8%

General Fund
 2025 Budget
 Expenditures by Line Item

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
<u>FIRE</u>									
<u>OTHER SERVICES AND CHARGES</u>									
101-22-4400-0000	CONTRACTUAL SERVICES - EXCELSIOR	413,085	457,758	542,531	666,726	475,560	750,240	83,514	12.5%
101-22-4400-0000	CONTRACTUAL SERVICES - MOUND	24,560	26,391	27,653	32,646	24,485	30,000	(2,646)	-8.1%
	Total Other Services and Charges	437,645	484,149	570,184	699,372	500,045	780,240	80,868	11.6%
<u>CAPITAL OUTLAY</u>									
101-22-4620-0000	BUILDINGS & STRUCTURES	269,324	260,758	200,116	112,281	84,211	93,340	(18,941)	-16.9%
	Total Fire	706,969	744,907	770,300	811,653	584,256	873,580	61,927	7.6%

**General Fund
2025 Budget
Expenditures by Line Item**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 24	<u>PROTECTIVE INSPECTIONS</u>								
	<u>PERSONAL SERVICES</u>								
101-24-4101-0000	FULL-TIME REGULAR	90,836	94,336	102,574	148,455	55,926	121,200	(27,255)	-18.4%
101-24-4102-0000	OVERTIME	0	0	0	0	0	0	0	N/A
101-24-4103-0000	PART-TIME	0	0	0	0	0	0	0	N/A
101-24-4106-0000	OTHER	0	0	0	0	0	0	0	N/A
101-24-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	N/A
101-24-4121-0000	PERA CONTRIB - CITY SHARE	6,805	7,076	7,692	11,134	4,143	9,090	(2,044)	-18.4%
101-24-4122-0000	FICA CONTRIB - CITY SHARE	6,945	7,208	7,792	11,357	4,179	9,270	(2,087)	-18.4%
101-24-4131-0000	EMPLOYEE INSURANCE - CITY	16,565	17,205	19,575	29,748	10,311	21,510	(8,238)	-27.7%
101-24-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	N/A
101-24-4151-0000	WORKERS COMPENSATION	590	620	454	1,074	358	870	(204)	-19.0%
	Total Personal Services	121,741	126,445	138,087	201,768	74,917	161,940	(39,828)	-19.7%
	<u>SUPPLIES</u>								
101-24-4200-0000	OFFICE SUPPLIES	942	69	68	300	135	300	0	0.0%
101-24-4212-0000	MOTOR FUELS & LUBRICANTS	0	1,427	1,171	2,400	547	1,500	(900)	-37.5%
101-24-4221-0000	MAINTENANCE OF EQUIPMENT	149	0	0	500	0	0	(500)	-100.0%
101-24-4245-0000	GENERAL SUPPLIES	0	0	164	100	0	1,500	1,400	1400.0%
	Total Supplies	1,091	1,496	1,403	3,300	681	3,300	0	0.0%
	<u>OTHER SERVICES AND CHARGES</u>								
101-24-4303-0000	ENGINEERING FEES	0	0	0	0	0	0	0	N/A
101-24-4304-0000	LEGAL FEES	0	0	0	0	0	0	0	N/A
101-24-4321-0000	COMMUNICATIONS - VOICE/DATA	315	642	829	500	324	600	100	20.0%
101-24-4331-0000	TRAVEL, CONFERENCE & SCHOOL	2,787	960	1,308	2,000	363	2,000	0	0.0%
101-24-4351-0000	PRINTING AND PUBLISHING	0	0	0	0	380	0	0	N/A
101-24-4400-0000	CONTRACTUAL SERVICES	28,945	23,160	12,840	30,000	20,941	30,000	0	0.0%
101-24-4433-0000	DUES AND SUBSCRIPTIONS	599	531	361	600	160	600	0	0.0%
101-24-4437-0000	TAXES/LICENSES	0	0	0	0	85	0	0	N/A
101-24-4488-0000	COVID-19 Expenditures	150	0	0	0	0	0	0	N/A
	Total Other Services and Charges	32,796	25,293	15,338	33,100	22,252	33,200	100	0.3%
	Total Protective Inspections	155,628	153,234	154,829	238,168	97,850	198,440	(39,728)	-16.7%
	TOTAL PUBLIC SAFETY	2,425,127	2,516,647	2,411,831	2,590,864	1,580,613	2,810,150	219,286	8.5%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 31									
CITY ENGINEER									
SUPPLIES									
101-31-4200-0000	OFFICE SUPPLIES	0	0	70	0	0	0	0	N/A
101-31-4221-0000	MAINTENANCE OF EQUIPMENT	0	0	0	0	0	0	0	N/A
101-31-4245-0000	GENERAL SUPPLIES	0	190	0	0	0	0	0	N/A
	Total Supplies	0	190	70	0	0	0	0	N/A
OTHER SERVICES AND CHARGES									
101-31-4303-0000	ENGINEERING FEES	122,294	110,054	139,719	140,000	67,944	145,000	5,000	3.6%
101-31-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	0	0	N/A
101-31-4331-0000	TRAVEL, CONFERENCE & SCHOOL	50	0	0	0	0	0	0	N/A
101-31-4351-0000	PRINTING AND PUBLISHING	0	0	0	0	0	0	0	N/A
101-31-4400-0000	CONTRACTUAL SERVICES	20	173	0	0	0	0	0	N/A
101-31-4410-0000	RENTALS	0	0	0	0	0	0	0	N/A
101-31-4433-0000	DUES AND SUBSCRIPTIONS	0	0	0	0	0	0	0	N/A
	Total Other Services and Charges	122,364	110,227	139,719	140,000	67,944	145,000	5,000	3.6%
	Total City Engineer	122,364	110,417	139,789	140,000	67,944	145,000	5,000	3.6%

**General Fund
2025 Budget
Expenditures by Line Item**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 32									
<u>PUBLIC WORKS</u>									
<u>PERSONAL SERVICES</u>									
101-32-4101-0000	FULL-TIME REGULAR	412,779	421,468	453,250	432,171	206,270	463,340	31,169	7.2%
101-32-4102-0000	OVERTIME	2,954	9,130	7,288	5,000	0	5,000	0	0.0%
101-32-4103-0000	PART-TIME	0	0	2,358	0	0	0	0	N/A
101-32-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	N/A
101-32-4105-0000	STREET PAGER PAY	5,599	7,091	3,503	8,500	405	8,500	0	0.0%
101-32-4106-0000	OTHER	0	0	0	0	0	0	0	N/A
101-32-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	N/A
101-32-4121-0000	PERA CONTRIB - CITY SHARE	30,368	27,666	34,944	32,413	15,464	34,750	2,337	7.2%
101-32-4122-0000	FICA CONTRIB - CITY SHARE	28,889	30,632	34,194	33,061	15,076	35,450	2,389	7.2%
101-32-4131-0000	EMPLOYEE INSURANCE - CITY	66,302	56,729	71,161	74,134	40,798	83,840	9,706	13.1%
101-32-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	N/A
101-32-4151-0000	WORKERS COMPENSATION	29,284	30,070	25,642	44,791	14,930	22,080	(22,711)	-50.7%
Total Personal Services		576,175	582,786	632,340	630,070	292,944	652,960	22,890	3.6%
<u>SUPPLIES</u>									
101-32-4200-0000	OFFICE SUPPLIES	161	2,214	1,111	400	103	400	0	0.0%
101-32-4208-0000	POSTAGE	0	19	0	0	0	0	0	N/A
101-32-4212-0000	MOTOR FUELS & LUBRICANTS	39,395	55,105	55,042	52,000	18,208	54,000	2,000	3.8%
101-32-4221-0000	MAINTENANCE OF EQUIPMENT	18,041	52,925	37,762	35,000	2,266	35,000	0	0.0%
101-32-4223-0000	MAINTENANCE OF BUILDINGS	6,543	6,007	14,759	17,000	3,814	17,000	0	0.0%
101-32-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	406	3,453	2,719	3,500	2,347	3,500	0	0.0%
101-32-4245-0000	GENERAL SUPPLIES	17,920	19,799	19,260	23,000	9,821	23,000	0	0.0%
101-32-4250-0000	ROAD MAINT MATERIALS	18,051	34,285	65,170	70,000	4,004	70,000	0	0.0%
Total Supplies		100,517	173,807	195,822	200,900	40,562	202,900	2,000	1.0%
<u>OTHER SERVICES AND CHARGES</u>									
101-32-4303-0000	ENGINEERING FEES	0	33	0	0	0	0	0	N/A
101-32-4305-0000	DRUG TESTING	1,313	883	991	1,200	361	1,200	0	0.0%
101-32-4321-0000	COMMUNICATIONS - VOICE/DATA	7,722	6,509	9,473	8,000	2,018	8,000	0	0.0%
101-32-4331-0000	TRAVEL, CONFERENCE & SCHOOL	597	2,063	3,366	7,500	2,045	7,500	0	0.0%
101-32-4351-0000	PRINTING AND PUBLISHING	0	0	50	0	0	0	0	N/A
101-32-4380-0000	UTILITY SERVICES	9,206	11,229	11,820	15,000	4,700	15,000	0	0.0%
101-32-4399-0000	UTILITIES-STREET LIGHTS	42,427	51,954	51,415	45,000	16,581	52,000	7,000	15.6%
101-32-4400-0000	CONTRACTUAL SERVICES	84,019	70,313	95,364	120,000	26,456	130,000	10,000	8.3%
101-32-4410-0000	RENTALS	26	800	631	1,400	0	1,400	0	0.0%
101-32-4433-0000	DUES AND SUBSCRIPTIONS	1,693	487	519	1,700	341	1,700	0	0.0%
101-32-4437-0000	TAXES/LICENSES	885	968	331	1,000	933	1,000	0	0.0%
101-32-4440-0000	MISC SERVICES/CONTINGENCY	0	0	80	0	0	0	0	N/A
101-32-4488-0000	COVID-19 Expenditures	68	0	0	0	0	0	0	N/A
Total Other Services and Charges		147,956	145,239	174,041	200,800	53,436	217,800	17,000	8.5%
Total Public Works		824,648	901,832	1,002,203	1,031,770	386,942	1,073,660	41,890	4.1%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 33	ICE AND SNOW REMOVAL								
	PERSONAL SERVICES								
101-33-4101-0000	FULL-TIME REGULAR	39,291	56,208	41,662	38,843	21,530	46,330	7,487	19.3%
101-33-4102-0000	OVERTIME	7,785	11,733	12,675	10,000	0	10,000	0	0.0%
101-33-4103-0000	PART-TIME	0	0	70	0	0	0	0	N/A
101-33-4106-0000	OTHER	0	0	0	0	0	0	0	N/A
101-33-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	N/A
101-33-4121-0000	PERA CONTRIB - CITY SHARE	3,531	4,960	4,075	2,913	1,614	3,470	557	19.1%
101-33-4122-0000	FICA CONTRIB - CITY SHARE	3,169	4,590	3,674	2,971	1,594	3,540	569	19.2%
101-33-4131-0000	EMPLOYEE INSURANCE - CITY	6,883	5,840	4,162	6,251	4,257	9,040	2,789	44.6%
101-33-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	N/A
101-33-4151-0000	WORKERS COMPENSATION	3,085	4,545	3,288	2,852	1,932	2,940	88	3.1%
	Total Personal Services	63,744	87,876	69,607	63,830	30,929	75,320	11,490	18.0%
	SUPPLIES								
101-33-4245-0000	GENERAL SUPPLIES	59,553	82,165	45,509	85,000	33,946	85,000	0	0.0%
	OTHER SERVICES AND CHARGES								
101-33-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	0	780	2,000	0	2,000	0	0.0%
	Total Ice and Snow Removal	123,297	170,041	115,895	150,830	64,874	162,320	11,490	7.6%
	TOTAL STREETS	1,070,309	1,182,290	1,257,887	1,322,600	519,760	1,380,980	58,380	4.4%

**General Fund
2025 Budget
Expenditures by Line Item**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 52									
<u>PARK MAINTENANCE</u>									
<u>PERSONAL SERVICES</u>									
101-52-4101-0000	FULL-TIME REGULAR	91,257	90,585	135,382	181,182	80,413	181,500	318	0.2%
101-52-4102-0000	OVERTIME	0	0	476	1,500	0	1,500	0	0.0%
101-52-4103-0000	PART-TIME	8,372	0	7,902	16,000	9,516	44,200	28,200	176.3%
101-52-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	N/A
101-52-4106-0000	OTHER	0	0	0	0	0	0	0	N/A
101-52-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	N/A
101-52-4121-0000	PERA CONTRIB - CITY SHARE	6,845	6,566	10,783	13,565	6,744	13,610	45	0.3%
101-52-4122-0000	FICA CONTRIB - CITY SHARE	7,547	6,749	10,991	13,836	6,855	17,270	3,434	24.8%
101-52-4131-0000	EMPLOYEE INSURANCE - CITY	21,447	16,854	18,234	21,954	17,938	33,900	11,946	54.4%
101-52-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	N/A
101-52-4151-0000	WORKERS COMPENSATION	6,523	6,366	8,411	5,209	8,111	15,810	10,601	203.5%
Total Personal Services		141,991	127,120	192,179	253,246	129,578	307,790	54,544	21.5%
<u>SUPPLIES</u>									
101-52-4208-0000	POSTAGE	0	0	0	0	0	0	0	N/A
101-52-4221-0000	MAINTENANCE OF EQUIPMENT	150	172	7,132	8,000	1,859	8,000	0	0.0%
101-52-4223-0000	MAINTENANCE OF BUILDINGS	2,379	550	5,283	10,000	8,594	10,000	0	0.0%
101-52-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	743	103	478	1,200	0	1,200	0	0.0%
101-52-4245-0000	GENERAL SUPPLIES	7,552	9,531	8,985	9,500	11,967	9,500	0	0.0%
101-52-4247-0000	TREES PURCHASED	13,298	9,938	8,381	20,000	1,780	20,000	0	0.0%
Total Supplies		24,122	20,294	30,260	48,700	24,199	48,700	0	0.0%
<u>OTHER SERVICES AND CHARGES</u>									
101-52-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	N/A
101-52-4303-0000	ENGINEERING FEES	0	0	2,350	2,000	0	2,000	0	0.0%
101-52-4304-0000	LEGAL FEES	0	198	0	0	0	0	0	N/A
101-52-4321-0000	COMMUNICATIONS - VOICE/DATA	2,696	2,711	3,611	2,000	2,525	3,000	1,000	50.0%
101-52-4331-0000	TRAVEL, CONFERENCE & SCHOOL	192	0	89	1,200	0	1,200	0	0.0%
101-52-4351-0000	PRINTING AND PUBLISHING	7,298	9,332	8,582	9,000	3,992	9,000	0	0.0%
101-52-4380-0000	UTILITY SERVICES	22,095	26,017	26,674	35,000	77,258	35,000	0	0.0%
101-52-4400-0000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	N/A
101-52-4401-0000	LAKE MINNETONKA TREATMENT	5,000	5,000	5,000	5,000	0	5,000	0	0.0%
101-52-4402-0000	CHRISTMAS LAKE AIS INSPECTIONS	10,672	12,329	1,107	6,000	159	6,000	0	0.0%
101-52-4410-0000	RENTALS	0	503	674	0	0	0	0	N/A
101-52-4433-0000	DUES AND SUBSCRIPTIONS	0	0	0	0	0	0	0	N/A
101-52-4440-0000	MISC SERVICES/CONTINGENCY	0	0	67	0	0	0	0	N/A
Total Other Services and Charges		47,953	56,090	48,154	60,600	84,234	61,600	1,000	1.7%
Total Park Maintenance		214,066	203,504	270,593	362,546	238,012	418,090	55,544	15.3%

**General Fund
2025 Budget
Expenditures by Line Item**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 53	RECREATION								
	PERSONAL SERVICES								
101-53-4101-0000	FULL-TIME REGULAR	38,947	42,551	45,523	49,026	7,999	40,340	(8,686)	-17.7%
101-53-4102-0000	OVERTIME	0	0	0	0	0	0	0	N/A
101-53-4103-0000	PART-TIME	0	66	16,697	14,641	3,380	27,680	13,039	89.1%
101-53-4121-0000	PERA CONTRIB - CITY SHARE	2,921	2,407	4,466	4,547	670	4,900	353	7.8%
101-53-4122-0000	FICA CONTRIB - CITY SHARE	2,928	3,284	4,657	4,638	879	5,200	562	12.1%
101-53-4131-0000	EMPLOYEE INSURANCE - CITY	398	664	4,041	5,108	1,644	4,110	(998)	-19.5%
101-53-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	N/A
101-53-4151-0000	WORKERS COMPENSATION	1,989	1,864	1,224	1,734	400	1,390	(344)	-19.8%
	Total Personal Services	47,183	50,836	76,608	79,694	14,972	83,620	3,926	4.9%
	SUPPLIES								
101-53-4245-0000	GENERAL SUPPLIES	914	966	1,531	2,500	109	2,500	0	0.0%
101-53-4246-0000	PROGRAM SUPPLIES	0	25	1,351	1,200	0	1,200	0	0.0%
101-53-4248-0000	OTHER PROGRAMS FEE	7,928	5,989	192	750	554	500	(250)	-33.3%
	Total Supplies	8,842	6,980	3,073	4,450	663	4,200	(250)	-5.6%
	OTHER SERVICES AND CHARGES								
101-53-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	0	0	N/A
101-53-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	129	528	2,900	0	1,200	(1,700)	-58.6%
101-53-4351-0000	PRINTING AND PUBLISHING	1,560	445	881	2,500	1,590	1,200	(1,300)	-52.0%
101-53-4400-0000	CONTRACTUAL SERVICES	100	0	9,704	8,458	9,136	12,000	3,542	41.9%
101-53-4433-0000	DUES AND SUBSCRIPTIONS	254	0	1,094	570	635	1,010	440	77.2%
101-53-4437-0000	TAXES/LICENSES	0	0	0	0	0	0	0	N/A
101-53-4438-0000	OKTOBERFEST	0	1,480	416	5,000	0	5,500	500	10.0%
101-53-4441-0000	ARCTIC FEVER PROGRAMS	958	6,902	9,117	8,500	5,724	9,500	1,000	11.8%
101-53-4443-0000	Safety Camp	0	0	0	0	0	0	0	N/A
101-53-4444-0000	Entertainment in the Park	0	0	0	1,800	0	2,700	900	50.0%
101-53-4449-0000	Adaptive & Inclusion	0	0	0	1,500	0	3,800	2,300	153.3%
101-53-4488-0000	COVID-19 Expenditures	0	0	0	0	0	0	0	N/A
101-53-4450-0000	BANK SERVICE CHARGES	0	0	0	0	0	0	0	N/A
	Total Other Services and Charges	2,872	8,956	21,740	31,228	17,085	36,910	5,682	18.2%
	Total Recreation	58,897	66,772	101,421	115,372	32,719	124,730	9,358	8.1%
	TOTAL PARKS AND RECREATION	272,963	270,276	372,014	477,918	270,731	542,820	64,902	13.6%
	TOTAL EXPENDITURES	5,409,502	5,673,979	5,936,171	6,412,937	3,551,014	6,851,220	438,283	6.8%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
<u>OTHER FINANCING USES</u>									
<u>TRANSFERS OUT</u>									
101-00-4820-0000	SOUTHSHORE CENTER - BUILDING	32,300	32,300	32,300	0	0	0	0	N/A
101-11-4820-0000	SOUTHSHORE CENTER - OPERATIONS	70,000	70,000	70,000	105,000	105,000	0	(105,000)	-100.0%
101-19-4820-0000	CITY HALL DEBT SERVICE	0	507,949	0	0	0	0	0	N/A
101-32-4820-0000	EQUIPMENT REPLACEMENT	0	0	0	0	0	400,000	400,000	N/A
101-32-4820-0000	STREET IMPROVEMENTS	0	0	0	0	0	0	0	N/A
101-53-4820-0000	PARK IMPROVEMENTS	0	0	0	0	0	150,000	150,000	N/A
101-00-4820-0000	STORM WATER - MANOR PARK POND	0	0	0	0	0	0	0	N/A
Total Transfers Out		102,300	610,249	102,300	105,000	105,000	550,000	445,000	423.8%
TOTAL EXPENDITURES AND OTHER									
FINANCING USES									
		5,511,802	6,284,228	6,038,471	6,517,937	3,656,014	7,401,220	883,283	13.6%

	402	403	404	405	406	407
	Parks Improvement	Equipment Replacement	Streets Improvements	MSA	Trails	Community Infrastructure
Property tax levies	133,000	133,000	133,000	-	-	-
Interest Earnings	1,870	870	73,520	580	-	1,240
Misc.	-	-	-	-	-	-
Transfers In	150,000	400,000	428	-	-	-
TOTAL REVENUES	284,870	533,870	206,948	580	-	1,240
Street maintenance	-	-	305,000	-	-	-
Park improvement capital outlay	240,000	-	-	-	-	-
Vehicles & equipment	-	347,000	-	-	-	-
Computer Upgrades	-	10,900	-	-	-	-
Street capital improvements	-	-	1,522,500	-	-	-
Transfers Out	-	-	-	-	428	-
TOTAL EXPENDITURES	240,000	357,900	1,827,500	-	428	-

**EXCESS (DEFICIENCY) OF REVENUES
OVER (UNDER) EXPENDITURES**

	44,870	175,970	(1,620,552)	580	(428)	1,240
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**Water Fund
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
Water Utility									
FUND 601									
REVENUE									
601-00-3343-0000	PERA PENSION OTHER REVENUE	0	0	0	0	16	0	0	N/A
601-00-3353-0000	PERA PENSION OTHER REVENUE	289	1,002	0	0	0	0	0	N/A
601-00-3362-0000	MISC GRANTS	0	4,827	2,520	0	464	0	0	N/A
601-00-3610-0000	SPECIAL ASSESSMENTS - CURRENT	4,824	6,687	6,214	0	7,000	0	0	N/A
601-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	N/A
601-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	N/A
601-00-3620-0000	INTEREST EARNINGS	876	(610)	80,750	0	20,941	0	0	N/A
601-00-3620-0000	INTEREST EARNINGS	6,382	3,223	0	0	0	0	0	N/A
601-00-3620-0000	INTEREST EARNINGS	77,211	41,076	38,880	38,000	0	37,180	(820)	-2.2%
601-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	N/A
601-00-3624-0000	REFUNDS & REIMBURSEMENTS	2,497	751	0	0	6,137	0	0	N/A
601-00-3670-0000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/A
601-00-3710-0000	UTILITY REVENUE	737,399	812,193	945,122	990,000	287,362	796,500	(193,500)	-19.5%
601-00-3711-0000	WATER CONNECTION FEES	177,500	75,000	126,477	25,000	30,000	25,000	0	0.0%
601-00-3712-0000	UTILITY PERMIT FEES	3,000	1,050	1,680	1,000	960	0	(1,000)	-100.0%
601-00-3713-0000	WATER METER SALES	28,670	9,760	9,457	15,000	4,936	0	(15,000)	-100.0%
601-00-3715-0000	STATE SURCHARGE	0	0	74	0	0	0	0	N/A
601-00-3717-0000	Water Meter Permit	0	0	0	0	0	0	0	N/A
601-00-3720-0000	WATER PENALTIES	0	0	0	0	0	0	0	N/A
601-00-3725-0000	LOCAL SAC CHARGES	0	0	0	0	0	0	0	N/A
601-00-3900-0000	CAPITAL CONTRIBUTIONS	331,857	4,528	0	0	0	0	0	N/A
601-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	0	0	0	0	0	N/A
601-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	N/A
601-00-3940-0000	BOND PREMIUM	242	0	1,549	0	0	0	0	N/A
601-00-2400-0000	Unamortized Bond Premium	0	0	29,437	0	0	0	0	N/A
REVENUE Totals:		1,370,747	959,487	1,242,160	1,069,000	357,886	858,680	(210,320)	-19.7%
EXPENSE									
PERSONAL SERVICES									
601-00-4101-0000	FULL-TIME REGULAR	192,165	203,981	204,200	230,642	105,740	239,440	8,798	3.8%
601-00-4102-0000	OVERTIME	6,876	8,321	2,724	5,000	0	5,000	0	0.0%
601-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	N/A
601-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	N/A
601-00-4105-0000	WATER PAGER PAY	4,527	4,879	2,820	5,500	1,381	5,500	0	0.0%
601-00-4106-0000	OTHER	0	0	0	0	0	0	0	N/A
601-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	N/A
601-00-4121-0000	PERA CONTRIB - CITY SHARE	15,267	15,589	15,730	17,298	7,771	17,960	662	3.8%
601-00-4122-0000	FICA CONTRIB - CITY SHARE	14,791	15,541	15,563	17,644	7,957	18,320	676	3.8%

**Water Fund
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
601-00-4131-0000	EMPLOYEE INSURANCE - CITY	33,803	34,183	36,635	40,848	21,598	44,640	3,792	9.3%
601-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	N/A
601-00-4151-0000	WORKERS COMPENSATION	8,404	9,268	7,419	11,411	7,025	11,860	449	3.9%
601-00-4161-0000	PENSION EXPENSE	2,711	33,104	(18,813)	0	0	0	0	N/A
	Total Personal Services	278,544	324,866	266,278	328,343	151,472	342,720	14,377	4.4%
SUPPLIES									
601-00-4200-0000	OFFICE SUPPLIES	352	0	524	200	0	200	0	0.0%
601-00-4208-0000	POSTAGE	1,476	1,527	2,070	1,500	30	2,000	500	33.3%
601-00-4215-0000	SHOP MATERIALS	0	0	0	0	0	0	0	N/A
601-00-4221-0000	MAINTENANCE OF EQUIPMENT	7,839	5,555	18,428	32,000	10,289	32,000	0	0.0%
601-00-4223-0000	MANTENANCE OF BUILDINGS	26,167	5,239	12,360	25,000	1,423	25,000	0	0.0%
601-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	5,535	1,111	1,672	2,000	943	2,000	0	0.0%
601-00-4245-0000	GENERAL SUPPLIES	7,738	19,050	25,089	14,000	8,123	14,000	0	0.0%
601-00-4260-0000	WATER PURCHASES - TONKA BAY	5,197	5,811	5,911	5,000	1,254	6,000	1,000	20.0%
601-00-4261-0000	WATER PURCHASES - EXCELSIOR	16,895	27,758	35,083	18,000	6,233	22,000	4,000	22.2%
601-00-4262-0000	WATER PURCHASES - MINNETONK	0	0	0	1,000	0	0	(1,000)	-100.0%
601-00-4263-0000	WATER PURCHASES-CHANHASSEN	13,007	15,230	15,290	12,000	3,850	14,000	2,000	16.7%
601-00-4265-0000	WATER METER PURCHASES	45,094	45,696	13,523	30,000	13,162	30,000	0	0.0%
	Total Supplies	129,300	126,977	129,950	140,700	45,307	147,200	6,500	4.6%

OTHER SERVICES AND CHARGES

601-00-4212-0000	MOTOR FUELS & LUBRICANTS	0	0	0	0	134	0	0	N/A
601-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	N/A
601-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	N/A
601-00-4303-0000	ENGINEERING FEES	17,582	20,000	15,178	20,000	12,413	20,000	0	0.0%
601-00-4304-0000	LEGAL FEES	1,268	0	0	0	0	0	0	N/A
601-00-4312-0000	ENGINEERING	0	0	0	0	0	0	0	N/A
601-00-4321-0000	COMMUNICATIONS - VOICE/DATA	7,323	6,379	7,077	7,000	1,130	7,000	0	0.0%
601-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	581	1,105	1,577	2,500	1,174	2,500	0	0.0%
601-00-4351-0000	PRINTING AND PUBLISHING	0	154	449	500	0	500	0	0.0%
601-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	N/A
601-00-4380-0000	UTILITY SERVICES	0	0	0	0	0	0	0	N/A
601-00-4394-0000	UTILITIES - AMESBURY WELL	12,255	8,986	6,883	12,000	2,260	10,000	(2,000)	-16.7%
601-00-4395-0000	UTILITIES - BADGER WELL	14,405	20,644	12,954	14,000	2,009	12,000	(2,000)	-14.3%
601-00-4396-0000	UTILITIES - BOULDER BRIDGE	22,143	21,112	30,558	20,000	8,429	26,000	6,000	30.0%
601-00-4397-0000	UTILITIES - WOODHAVEN WELL	0	0	0	0	0	0	0	N/A
601-00-4398-0000	UTILITIES - SE AREA WELL	28,348	36,984	37,273	35,000	8,537	35,000	0	0.0%
601-00-4400-0000	CONTRACTUAL SERVICES	98,993	106,708	45,856	95,000	37,412	95,000	0	0.0%
601-00-4410-0000	RENTALS	0	0	0	0	0	0	0	N/A
601-00-4420-0000	DEPRECIATION	348,143	357,571	437,208	460,000	109,172	419,707	(40,293)	-8.8%

**Water Fund
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
601-00-4433-0000	DUES AND SUBSCRIPTIONS	0	0	1,520	4,100	1,247	4,100	0	0.0%
601-00-4437-0000	TAXES/LICENSES	2,654	4,011	3,467	5,000	929	5,000	0	0.0%
601-00-4440-0000	MISC SERVICES/CONTINGENCY	3,226	0	0	0	0	0	0	N/A
601-00-4450-0000	BANK SERVICE CHARGES	4,252	5,873	6,705	5,000	1,790	6,000	1,000	20.0%
601-00-4499-0000	FEMA ELIGIBLE EXPENSES	0	0	0	0	0	0	0	N/A
601-00-4620-0000	BUILDINGS & STRUCTURES	0	8,682	0	0	0	0	0	N/A
601-00-4640-0000	MACHINERY & EQUIPMENT	0	0	0	0	0	0	0	N/A
601-00-4680-0000	OTHER IMPROVEMENTS	0	29,890	644	10,000	0	10,000	0	0.0%
	Total Other Services and Charges	561,173	628,099	607,348	690,100	186,636	652,807	(37,293)	-5.4%
<u>NON-OPERATING EXPENSES</u>									
601-00-4711-0000	BOND INTEREST	18,470	18,491	76,618	96,865	8,329	90,673	(6,192)	-6.4%
601-00-4720-0000	FISCAL AGENT FEES	1,495	1,000	0	2,000	0	2,000	0	0.0%
601-00-4730-0000	BOND ISSUANCE COSTS	3,709	12,230	20,131	0	0	0	0	N/A
601-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	N/A
601-00-4820-0000	OPERATING TRANSFERS	12,500	12,500	12,500	12,500	12,500	12,500	0	0.0%
601-00-4820-0000	TRANSFERS FOR CIP STREETS	0	0	0	0	0	0	0	N/A
	Total Non-Operating Expenses	36,174	44,221	109,249	111,365	20,829	105,173	(6,192)	-5.6%
	Total Expenses	1,005,191	1,124,163	1,112,824	1,270,508	404,244	1,247,900	(22,608)	-1.8%
	Change in Net Position	365,556	(164,676)	129,336	(201,508)	(46,358)	(389,220)	(187,712)	93.2%

**Stormwater Management Fund
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 04/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
FUND 631	Storm Water Utility								
REVENUE									
631-00-3195-0000	FRANCHISE FEES - ELECTRIC	0	171,464	172,318	171,200	42,708	171,200	0	0.0%
631-00-3196-0000	FRANCHISE FEES - GAS	0	150,638	150,546	150,000	37,874	150,000	0	0.0%
631-00-3353-0000	PERA PENSION OTHER REVENUE	81	234	0	0	4	0	0	N/A
631-00-3362-0000	MISC GRANTS	0	0	0	0	0	0	0	N/A
631-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	N/A
631-00-3610-0000	SPECIAL ASSESSMENTS - CURRENT	200	190	622	0	0	0	0	N/A
631-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	N/A
631-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	N/A
631-00-3620-0000	INTEREST EARNINGS	2,791	(3,953)	126,006	5,000	16,237	5,000	0	0.0%
631-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	N/A
631-00-3670-0000	MISCELLANEOUS REVENUE	48,779	487,273	515,978	545,400	278,737	556,800	11,400	2.1%
631-00-3710-0000	UTILITY REVENUE	447,314	0	0	0	0	0	0	N/A
631-00-3712-0000	UTILITY PERMIT FEES	0	0	0	0	0	0	0	N/A
631-00-3720-0000	STORM WATER PENALTIES	0	0	0	0	0	0	0	N/A
631-00-3900-0000	CAPITAL CONTRIBUTIONS	90,820	364,728	0	0	0	0	0	N/A
631-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	0	0	0	0	0	N/A
631-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	N/A
631-00-3940-0000	BOND PREMIUM	193	0	1,201	0	0	0	0	N/A
631-00-2400-0000	Unamortized Bond Premium	0	0	22,813	0	0	0	0	N/A
REVENUE Totals:		590,178	1,170,574	989,484	871,600	375,560	883,000	81,940	10.2%
EXPENSE									
PERSONAL SERVICES									
631-00-4101-0000	FULL-TIME REGULAR	57,143	53,046	51,782	62,440	26,333	64,890	2,450	3.9%
631-00-4102-0000	OVERTIME	0	290	221	800	0	800	0	0.0%
631-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	N/A
631-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	N/A
631-00-4106-0000	OTHER	0	0	0	0	0	0	0	N/A
631-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	N/A
631-00-4121-0000	PERA CONTRIB - CITY SHARE	4,286	3,646	3,899	4,683	1,710	4,870	187	4.0%
631-00-4122-0000	FICA CONTRIB - CITY SHARE	4,230	3,861	3,993	4,777	1,988	4,960	183	3.8%
631-00-4131-0000	EMPLOYEE INSURANCE - CITY	7,961	7,549	8,378	8,995	4,348	10,030	1,035	11.5%
631-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	N/A
631-00-4151-0000	WORKERS COMPENSATION	2,014	1,844	1,447	4,535	998	1,610	(2,925)	-64.5%
631-00-4161-0000	PENSION EXPENSE	934	1,634	(2,394)	0	0	0	0	N/A
Total Personal Services		76,568	71,870	67,327	86,230	35,377	87,160	6,513	8.1%

**Stormwater Management Fund
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 04/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
SUPPLIES									
631-00-4200-0000	OFFICE SUPPLIES	352	0	519	200	0	200	0	0.0%
631-00-4208-0000	POSTAGE	1,461	1,527	2,070	1,400	6	1,800	400	28.6%
631-00-4212-0000	MOTOR FUELS & LUBRICANTS	0	0	0	0	0	0	0	N/A

**Stormwater Management Fund
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 04/30/24	Preliminary Budget		Budget Change 2025	Percentage Change 2025
							2025	2025		
631-00-4215-0000	SHOP MATERIALS	0	0	0	0	0	0	0	0	N/A
631-00-4221-0000	MAINTENANCE OF EQUIPMENT	1,020	2,680	7,827	3,500	3,935	3,500	0	0	0.0%
631-00-4223-0000	MAINTENANCE OF BUILDINGS	0	0	0	0	0	0	0	0	N/A
631-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	0	0	0	250	0	250	0	0	0.0%
631-00-4245-0000	GENERAL SUPPLIES	405	1,203	867	4,000	477	4,000	0	0	0.0%
Total Supplies		3,238	5,410	11,283	9,350	4,419	9,750	900	900	10.2%

OTHER SERVICES AND CHARGES

631-00-4301-0000	AUDITING & ACCOUNTING	6,000	0	0	0	0	0	0	0	N/A
631-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
631-00-4302-0005	MS4 (DO NOT USE)	0	0	0	0	0	0	0	0	N/A
631-00-4302-0009	MS4 SERVICES	26,100	19,602	10,590	26,000	1,347	26,000	0	0	0.0%
631-00-4303-0000	ENGINEERING FEES	7,143	37,729	47,213	45,000	73,008	45,000	0	0	0.0%
631-00-4304-0000	LEGAL FEES	0	0	0	5,000	0	5,000	0	0	0.0%
631-00-4312-0000	ENGINEERING	0	0	0	0	0	0	0	0	N/A
631-00-4321-0000	COMMUNICATIONS - VOICE/DATA	527	972	1,055	1,000	98	1,000	0	0	0.0%
631-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	0	635	3,000	0	3,000	0	0	0.0%
631-00-4351-0000	PRINTING AND PUBLISHING	0	824	449	0	0	0	0	0	N/A
631-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
631-00-4380-0000	UTILITY SERVICES	0	0	0	0	0	0	0	0	N/A
631-00-4400-0000	CONTRACTUAL SERVICES	17,439	1,670	20,509	25,000	1,367	25,000	0	0	0.0%
631-00-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
631-00-4420-0000	DEPRECIATION	68,095	86,559	139,011	160,000	h	139,000	(21,000)	0	-13.1%
631-00-4433-0000	DUES AND SUBSCRIPTIONS	0	0	0	0	0	0	0	0	N/A
631-00-4437-0000	TAXES/LICENSES	0	303	0	1,200	0	1,200	0	0	0.0%
631-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
631-00-4450-0000	BANK SERVICE CHARGES	3,547	4,145	5,183	4,500	1,264	4,500	0	0	0.0%
631-00-4499-0000	FEMA ELIGIBLE EXPENSES	0	0	0	0	0	0	0	0	N/A
631-00-4610-0000	LAND	0	0	0	0	0	0	0	0	N/A
631-00-4620-0000	BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0	N/A
631-00-4640-0000	MACHINERY & EQUIPMENT	0	0	0	0	0	0	0	0	N/A
631-00-4680-0000	OTHER IMPROVEMENTS	0	68,569	(0)	0	(57,160)	0	0	0	N/A
Total Other Services and Charges		128,851	220,373	224,645	270,700	19,924	249,700	66,000	66,000	35.9%

NON-OPERATING EXPENSES

631-00-4711-0000	BOND INTEREST	42,345	52,440	135,961	150,148	12,830	141,650	(8,498)	0	-5.7%
631-00-4720-0000	FISCAL AGENT FEES	0	0	0	500	0	500	0	0	0.0%
631-00-4730-0000	BOND ISSUANCE COSTS	2,955	22,014	15,602	0	0	0	0	0	N/A
631-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	0	N/A
631-00-4820-0000	OPERATING TRANSFERS	0	0	0	0	105,000	0	0	0	N/A
631-00-4820-0000	TRANSFERS FOR CIP STREETS	0	0	0	0	0	0	0	0	N/A

**Stormwater Management Fund
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 04/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
	Total Non-Operating Expenses	45,300	74,454	151,563	150,648	117,830	142,150	88,885	166.9%
	Total Expenses	253,957	372,107	454,817	516,928	177,549	488,760	162,298	49.7%
	Change in Net Position	336,221	798,467	534,667	354,672	198,011	394,240	(80,358)	-16.9%

**Sewer Fund
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
FUND 611 Sanitary Sewer Utility									
REVENUE									
611-00-3353-0000	PERA PENSION OTHER REVENUE	249	814	0	0	13	0	0	N/A
611-00-3362-0000	MISC GRANTS	600	0	31,192	0	0	0	0	N/A
611-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	N/A
611-00-3610-0000	SPECIAL ASSESSMENTS - CURRENT	179	183	1,146	0	0	0	0	N/A
611-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	N/A
611-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	N/A
611-00-3620-0000	INTEREST EARNINGS	(3,122)	(2,743)	77,365	8,000	28,807	8,000	0	0.0%
611-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	N/A
611-00-3670-0000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/A
611-00-3710-0000	UTILITY REVENUE	1,169,863	1,285,352	1,388,300	1,476,950	755,232	1,506,400	29,450	2.0%
611-00-3712-0000	UTILITY PERMIT FEES	4,086	1,200	450	3,000	120	1,000	(2,000)	-66.7%
611-00-3720-0000	SEWER PENALTIES	0	0	0	0	0	0	0	N/A
611-00-3725-0000	LOCAL SAC CHARGES PAYABLE	14,862	2,400	21,760	5,000	7,455	5,000	0	0.0%
611-00-3727-0000	OUTSIDE SEWER REPAIR	1,050	900	2,297	750	2,700	1,000	250	33.3%
611-00-3900-0000	CAPITAL CONTRIBUTIONS	0	0	0	0	0	0	0	N/A
611-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	1,032	0	2,326	0	0	N/A
611-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	N/A
611-00-3940-0000	BOND PREMIUM	20	20	1,123	0	0	0	0	N/A
611-00-2400-0000	Unamortized Bond Premium	0	0	21,342	0	0	0	0	N/A
REVENUE Totals:		1,187,787	1,288,126	1,546,007	1,493,700	796,653	1,521,400	27,700	1.9%
EXPENSE									
PERSONAL SERVICES									
611-00-4101-0000	FULL-TIME REGULAR	167,364	171,722	158,786	195,397	88,764	202,380	6,983	3.6%
611-00-4102-0000	OVERTIME	3,239	5,613	1,678	5,000	0	5,000	0	0.0%
611-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	N/A
611-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	N/A
611-00-4105-0000	SEWER PAGER PAY	4,527	4,879	2,639	5,500	1,381	5,500	0	0.0%
611-00-4106-0000	OTHER	0	0	0	0	0	0	0	N/A
611-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	N/A
611-00-4121-0000	PERA CONTRIB - CITY SHARE	13,135	12,987	12,232	14,655	6,498	15,180	525	3.6%
611-00-4122-0000	FICA CONTRIB - CITY SHARE	12,697	13,128	12,263	14,948	6,682	15,480	532	3.6%
611-00-4131-0000	EMPLOYEE INSURANCE - CITY	28,111	28,422	30,380	33,561	17,715	36,760	3,199	9.5%
611-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	N/A
611-00-4151-0000	WORKERS COMPENSATION	6,751	6,988	5,343	10,459	5,245	8,850	(1,609)	-15.4%
611-00-4161-0000	PENSION EXPENSE	7,698	24,022	(23,640)	0	0	0	0	N/A
Total Personal Services		243,522	267,761	199,682	279,520	126,285	289,150	9,630	3.4%

**Sewer Fund
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
6111-00-4200-0000	OFFICE SUPPLIES	352	0	494	250	0	250	0	0.0%
6111-00-4208-0000	POSTAGE	1,461	1,527	2,070	1,500	6	1,800	300	20.0%
6111-00-4212-0000	MOTOR FUELS & LUBRICANTS	0	0	0	0	0	0	0	N/A
6111-00-4215-0000	SHOP MATERIALS	0	0	0	0	0	0	0	N/A
6111-00-4221-0000	MAINTENANCE OF EQUIPMENT	2,038	3,845	9,614	10,000	7,979	10,000	0	0.0%
6111-00-4223-0000	MAINTENANCE OF BUILDINGS	3,659	1,414	0	0	0	0	0	N/A
6111-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	139	528	1,246	1,400	0	1,400	0	0.0%
6111-00-4245-0000	GENERAL SUPPLIES	1,664	1,402	1,247	2,000	230	2,000	0	0.0%
	Total Supplies	9,313	8,716	14,671	15,150	8,216	15,450	300	2.0%

SUPPLIES

OTHER SERVICES AND CHARGES

6111-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	N/A
6111-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	N/A
6111-00-4303-0000	ENGINEERING FEES	31,694	26,660	28,307	35,000	25,050	35,000	0	0.0%
6111-00-4304-0000	LEGAL FEES	5,148	132	0	0	0	0	0	N/A
6111-00-4312-0000	ENGINEERING	0	0	0	0	0	0	0	N/A
6111-00-4321-0000	COMMUNICATIONS - VOICE/DATA	9,756	10,785	9,353	10,000	81	10,000	0	0.0%
6111-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	1,012	615	975	2,000	23	2,000	0	0.0%
6111-00-4351-0000	PRINTING AND PUBLISHING	745	706	1,101	1,000	0	1,000	0	0.0%
6111-00-4360-0000	INSURANCE	2,500	0	214	0	0	0	0	N/A
6111-00-4380-0000	UTILITY SERVICES	3,975	3,598	5,766	0	(2,420)	5,000	5,000	N/A
6111-00-4385-0000	MCES SAC Payables Charges	995,899	1,070,850	1,162,113	1,076,772	628,117	1,074,420	(2,352)	-0.2%
6111-00-4386-0000	Excelsior Sewer Charges	848	0	0	32,000	0	32,000	0	0.0%
6111-00-4400-0000	CONTRACTUAL SERVICES	48,218	30,259	34,697	40,000	4,224	40,000	0	0.0%
6111-00-4410-0000	RENTALS	0	0	0	0	0	0	0	N/A
6111-00-4420-0000	DEPRECIATION	102,474	111,280	140,298	130,000	35,211	122,770	(7,230)	-5.6%
6111-00-4433-0000	DUES AND SUBSCRIPTIONS	0	0	0	0	0	0	0	N/A
6111-00-4437-0000	TAXES/LICENSES	498	0	0	500	0	500	0	0.0%
6111-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	N/A
6111-00-4450-0000	BANK SERVICE CHARGES	8,602	9,364	11,835	7,000	2,365	7,000	0	0.0%
6111-00-4499-0000	FEMA ELIGIBLE EXPENSES	0	0	0	0	0	0	0	N/A
6111-00-4620-0000	BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	N/A
6111-00-4640-0000	MACHINERY & EQUIPMENT	0	0	0	6,000	0	6,000	0	0.0%
6111-00-4680-0000	OTHER IMPROVEMENTS	0	0	(0)	20,000	30,081	20,000	0	0.0%
6111-00-4680-0001	MCES Forcemain(DO NOT USE)	0	0	0	0	0	0	0	N/A
6111-00-4680-0011	MCES FORCEMAIN IMPROVEMENT	0	0	0	0	0	0	0	N/A
	Total Other Services and Charges	1,211,369	1,264,249	1,394,659	1,360,272	722,732	1,355,690	(4,582)	-0.3%

**Sewer Fund
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
NON-OPERATING EXPENSES									
6111-00-4711-0000	BOND INTEREST	4,520	9,231	69,035	83,410	7,165	77,620	(5,790)	-6.9%
6111-00-4720-0000	FISCAL AGENT FEES	0	0	0	500	0	0	(500)	-100.0%
6111-00-4730-0000	BOND ISSUANCE COSTS	300	14,676	14,595	0	0	0	0	N/A
6111-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	N/A
6111-00-4820-0000	OPERATING TRANSFERS	12,500	12,500	12,500	12,500	12,500	12,500	0	0.0%
6111-00-4820-0000	TRANSFERS FOR CIP STREETS	0	0	0	0	0	0	0	N/A
	Total Non-Operating Expenses	17,320	36,407	96,130	96,410	19,665	90,120	(6,290)	-6.5%
	Total Expenses	1,481,524	1,577,133	1,705,142	1,751,352	876,898	1,750,410	(942)	-0.1%
	Change in Net Position	(293,737)	(289,007)	(159,135)	(257,652)	(80,245)	(229,010)	28,642	-11.1%

**Recycling Fund
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
Recycling Utility									
FUND 621									
REVENUE									
621-00-3353-0000	PERA PENSION OTHER REVENUE	21	61	0	0	1	0	0	N/A
621-00-3362-0000	MISC GRANTS	16,525	15,727	15,783	15,000	0	15,000	0	0.0%
621-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	N/A
621-00-3610-0000	SPECIAL ASSESSMENTS - CURRENT	180	183	362	300	0	300	0	0.0%
621-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	N/A
621-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	N/A
621-00-3620-0000	INTEREST EARNINGS	(362)	(357)	32,269	3,000	8,410	3,000	0	0.0%
621-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	N/A
621-00-3623-0000	CONTRIBUTIONS AND DONATIONS	0	0	0	0	0	0	0	N/A
621-00-3670-0000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	N/A
621-00-3710-0000	UTILITY REVENUE	167,119	168,258	169,684	190,000	96,362	218,200	28,200	14.8%
621-00-3720-0000	RECYCLING PENALTIES	0	0	0	0	0	0	0	N/A
621-00-3732-0000	CITY CLEANUP CHARGES	6,857	5,685	6,344	6,000	6,424	6,000	0	0.0%
621-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	N/A
	REVENUE Totals:	190,340	189,557	224,441	214,300	111,197	242,500	28,200	13.2%
EXPENSE									
PERSONAL SERVICES									
621-00-4101-0000	FULL-TIME REGULAR	14,583	15,670	7,387	14,867	7,170	11,060	(3,807)	-25.6%
621-00-4102-0000	OVERTIME	470	779	355	0	0	0	0	N/A
621-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	N/A
621-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	N/A
621-00-4106-0000	OTHER	0	0	0	0	0	0	0	N/A
621-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	N/A
621-00-4121-0000	PERA CONTRIB - CITY SHARE	1,129	945	581	1,115	538	830	(285)	-25.6%
621-00-4122-0000	FICA CONTRIB - CITY SHARE	1,006	1,152	589	1,137	514	850	(287)	-25.2%
621-00-4131-0000	EMPLOYEE INSURANCE - CITY	1,962	1,702	1,040	1,891	816	1,410	(481)	-25.4%
621-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	N/A
621-00-4151-0000	WORKERS COMPENSATION	113	115	44	104	95	80	(24)	-23.1%
621-00-4161-0000	PENSION EXPENSE	1,295	270	(4,541)	0	0	0	0	N/A
	Total Personal Services	20,558	20,633	5,456	19,114	9,133	14,230	(4,884)	-25.6%
SUPPLIES									
621-00-4200-0000	OFFICE SUPPLIES	384	0	443	2,000	0	2,000	0	0.0%
621-00-4208-0000	POSTAGE	1,461	1,527	2,070	1,500	6	1,500	0	0.0%
621-00-4221-0000	MAINTENANCE OF EQUIPMENT	1,020	2,680	2,549	3,000	2,681	3,000	0	0.0%

**Recycling Fund
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
621-00-4223-0000	MAINTENANCE OF BUILDINGS	0	0	0	0	0	0	0	N/A
621-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	0	0	0	0	0	0	0	N/A
621-00-4245-0000	GENERAL SUPPLIES	78	13	62	4,000	0	4,000	0	0.0%
	Total Supplies	2,943	4,220	5,123	10,500	2,687	10,500	0	0.0%
<u>OTHER SERVICES AND CHARGES</u>									
621-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	N/A
621-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	N/A
621-00-4303-0000	ENGINEERING FEES	0	0	0	0	0	0	0	N/A
621-00-4304-0000	LEGAL FEES	0	0	0	0	0	0	0	N/A
621-00-4312-0000	ENGINEERING	0	0	0	0	0	0	0	N/A
621-00-4321-0000	COMMUNICATIONS - VOICE/DATA	150	0	0	200	0	200	0	0.0%
621-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	305	295	5	1,000	0	1,000	0	0.0%
621-00-4347-0000	CITY CLEANUP EXP	7,597	8,386	15,942	11,500	8,183	11,500	0	0.0%
621-00-4351-0000	PRINTING AND PUBLISHING	1,021	185	449	1,500	0	1,500	0	0.0%
621-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	N/A
621-00-4380-0000	UTILITY SERVICES	0	0	0	0	0	0	0	N/A
621-00-4400-0000	CONTRACTUAL SERVICES	171,953	124,111	131,801	145,000	68,252	187,800	42,800	29.5%
621-00-4400-0026	ORGANIC GARBAGE	1,648	2,497	4,296	5,000	2,241	5,000	0	0.0%
621-00-4410-0000	RENTALS	0	0	0	0	0	0	0	N/A
621-00-4420-0000	DEPRECIATION	0	0	0	0	0	0	0	N/A
621-00-4433-0000	DUES AND SUBSCRIPTIONS	25	100	0	200	0	200	0	0.0%
621-00-4437-0000	TAXES/LICENSES	0	0	0	0	0	0	0	N/A
621-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	N/A
621-00-4450-0000	BANK SERVICE CHARGES	2,392	2,159	2,555	0	845	0	0	N/A
	Total Other Services and Charges	185,091	137,733	155,048	164,400	79,521	207,200	42,800	26.0%
<u>NON-OPERATING EXPENSES</u>									
621-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	N/A
621-00-4820-0000	OPERATING TRANSFERS	0	0	0	0	0	0	0	N/A
	Total Non-Operating Expenses	0	0	0	0	0	0	0	N/A
	Total Expenses	208,592	162,586	165,627	194,014	91,341	231,930	37,916	19.5%
	Change in Net Position	(18,252)	26,971	58,814	20,286	19,856	10,570	(9,716)	-47.9%

**Shorewood Community & Event Center
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
FUND 201 Shorewood Community & Event Center									
REVENUE									
201-00-3010-0000	CURRENT AD VALOREM TAXES	0	0	0	0	0	164,000	164,000	N/A
201-00-3410-0000	RENTAL INCOME	35,439	45,929	68,242	61,000	43,363	92,040	31,040	50.9%
201-00-3471-0000	PARK FEES & RENTALS	0	0	0	0	0	0	0	N/A
201-00-3473-0000	EVENT PROGRAM FEES	85	96	0	500	0	0	(500)	-100.0%
201-00-3477-0000	METRO DINING CARDS	1,035	1,600	0	0	0	0	0	N/A
201-00-3480-0000	PROGRAM (CLASS) FEES	135	105	1,164	0	379	0	0	N/A
201-00-3620-0000	INTEREST EARNINGS	8	(124)	4,293	0	1,575	3,150	3,150	N/A
201-00-3623-0000	CONTRIBUTIONS AND DONATIONS	0	100	0	0	0	0	0	N/A
201-00-3670-0000	MISCELLANEOUS REVENUE	0	198	158	0	(5)	0	0	N/A
201-00-3920-0000	TRANSFERS IN	102,300	102,300	102,300	105,000	105,000	0	(105,000)	-100.0%
REVENUE Totals:		139,002	150,204	176,157	166,500	150,312	259,190	92,690	55.7%
EXPENDITURES									
PERSONAL SERVICES									
201-00-4101-0000	FULL-TIME REGULAR	40,379	65,442	44,609	49,026	11,999	60,510	11,484	23.4%
201-00-4102-0000	OVERTIME	41	361	0	1,000	0	0	(1,000)	-100.0%
201-00-4103-0000	PART-TIME	9,091	11,935	26,521	14,641	26,206	18,880	4,239	29.0%
201-00-4121-0000	PERA CONTRIB - CITY SHARE	3,371	4,381	4,838	4,547	2,217	4,540	(7)	-0.2%
201-00-4122-0000	FICA CONTRIB - CITY SHARE	3,785	5,917	5,468	4,638	2,914	6,070	1,432	30.9%
201-00-4131-0000	EMPLOYEE INSURANCE - CITY	597	996	5,719	5,108	2,224	6,170	1,062	20.8%
201-00-4151-0000	WORKERS COMPENSATION	2,404	2,823	1,091	1,734	468	1,620	(114)	-6.6%
Total Personal Services		59,668	91,855	88,246	80,694	46,028	97,790	17,096	21.2%
SUPPLIES									
201-00-4200-0000	OFFICE SUPPLIES	188	219	4,397	2,300	3,657	1,500	(800)	-34.8%
201-00-4223-0000	MAINTENANCE OF BUILDINGS	5,959	5,681	5,723	8,500	9,099	9,000	500	5.9%
201-00-4245-0000	GENERAL SUPPLIES	1,035	3,221	4,596	3,000	1,956	4,500	1,500	50.0%
201-00-4246-0000	EVENT SUPPLIES EXPENSE	0	0	122	500	85	500	0	0.0%
201-00-4247-0000	COMMUNITY EVENT EXPENSE	2,000	3,000	0	500	0	0	(500)	-100.0%
201-00-4248-0000	PROGRAM (CLASS) EXPENSES	6,427	10,134	11,050	7,000	3,481	10,000	3,000	42.9%
Total Supplies		15,609	22,255	25,888	21,800	18,278	25,500	3,700	17.0%
OTHER SERVICES AND CHARGES									
201-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	N/A
201-00-4304-0000	LEGAL FEES	0	0	0	0	0	0	0	N/A
201-00-4321-0000	COMMUNICATIONS - VOICE/DATA	7,126	1,918	2,149	5,000	709	2,500	(2,500)	-50.0%
201-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	19	242	205	600	0	600	0	0.0%
201-00-4351-0000	PRINTING AND PUBLISHING	851	1,197	0	7,310	80	2,000	(5,310)	-72.6%
201-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	N/A
201-00-4380-0000	UTILITY SERVICES	10,083	13,201	14,948	12,000	4,598	17,000	5,000	41.7%
201-00-4400-0000	CONTRACTUAL SERVICES	14,517	18,687	24,037	30,853	7,261	34,000	3,147	10.2%

**Shorewood Community & Event Center
2025 Budget**

Account Number	Description	Actual 2021	Actual 2022	Actual 2023	Budget 2024	YTD 06/30/24	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
201-00-4433-0000	DUES AND SUBSCRIPTIONS	482	1,819	689	800	1,753	800	0	0.0%
201-00-4437-0000	TAXES/LICENSES	869	886	903	1,200	1,017	1,000	(200)	-16.7%
201-00-4440-0000	MISC SERVICES	0	0	67	1,000	0	1,000	0	0.0%
201-00-4441-0000	ARCTIC FEVER PROGRAMS	0	0	0	0	181	0	0	N/A
201-00-4450-0000	BANK SERVICE CHARGES	0	0	61	0	1,226	0	0	N/A
201-00-4488-0000	COVID-19 Expenditures	0	0	0	0	0	0	0	N/A
	Total Other Services and Charges	33,947	37,950	43,059	58,763	16,825	58,900	137	0.2%
<u>CAPITAL OUTLAY</u>									
201-00-4620-0000	BUILDINGS & STRUCTURES	0	10,790	15,074	29,000	29	77,000	48,000	165.5%
201-00-4680-0000	OTHER IMPROVEMENTS	0	0	0	0	0	0	0	N/A
	Total Capital Outlay	0	10,790	15,074	29,000	29	77,000	48,000	165.5%
	EXPENDITURES TOTAL	109,224	162,850	172,268	190,257	81,160	259,190	68,933	36.2%
	CHANGE IN FUND BALANCE	29,778	(12,646)	3,889	(23,757)	69,152	0	23,757	-100.0%
	ENDING FUND BALANCE (estimated for 2024 & 2025)		74,514	78,404	54,647		54,647		

City of Shorewood
Property Tax Levies 2024-2025

	2024	2025	Change in \$	Change in %
General Fund	\$5,638,012	\$5,992,903	\$354,891	6.3%
Non-General Fund Levies				
Special Revenue Fund:				
Shorewood Community and Event Center	\$105,000	\$164,000	\$59,000	100.0%
Debt Service Funds:				
2020A G.O. Street Reconstruction Bonds	\$228,492	\$226,497	(\$1,995)	-0.9%
2021A G.O. Street Reconstruction Bonds	\$310,023	\$307,241	(\$2,782)	-0.9%
2022A G.O. Street Reconstruction Bonds	\$289,416	\$289,009	(\$407)	-0.1%
2023A G.O. Street Reconstruction Bonds	\$160,331	\$273,210	\$112,879	70.4%
Total Debt Service Funds	\$988,262	\$1,095,957	\$107,695	
Capital Project Funds:				
Equipment Replacement	\$128,000	\$133,000	\$5,000	3.9%
Street Improvements	\$128,000	\$133,000	\$5,000	3.9%
Park Improvements	\$128,000	\$133,000	\$5,000	3.9%
Total Capital Project Funds	\$384,000	\$399,000	\$15,000	
Total Non-General Fund Levies	\$1,477,262	\$1,658,957	\$181,695	
Total Levies	\$7,115,274	\$7,651,860	\$536,586	7.5%