



City of
Shorewood

**2025
BUDGET**

CITY OF SHOREWOOD 2025 ANNUAL BUDGET

TABLE OF CONTENTS

	<u>PAGE NO.</u>
INTRODUCTION	
Budget Message	1
Directory of Officials.....	6
Overall Levy	7
GENERAL FUND	8
General Fund Budget Summary	9
General Fund Revenue Charts	11
General Fund Expenditure Charts	12
General Government.....	15
Council	16
Administration	17
Elections	18
Finance	19
Professional Services	20
Planning	21
Municipal Building	22
Public Safety.....	23
Police	24
Fire.....	25
Protective Inspection	26
Streets.....	27
City Engineer.....	28
Public Works Service.....	29
Ice and Snow Removal	30
Parks and Recreation.....	31
Parks Maintenance	32
Recreation.....	33
Other	34
Other Financing Uses	35
SPECIAL REVENUE FUNDS	36
Southshore Community Center Fund	37
Local Fiscal Recovery Fund ARPA.....	38
DEBT SERVICE FUNDS	39
General Obligation Funds.....	40

CAPITAL PROJECT FUNDS.....	41
Capital Improvement Fiscal Policy.....	42
Capital Project Summary.....	43
Park Capital Outlay Fund.....	44
Equipment Replacement Fund.....	45
Street Reconstruction Capital Fund.....	46
Municipal State Aid Capital Fund.....	47
Community Infrastructure Fund.....	48
ENTERPRISE FUNDS	49
Enterprise Summary.....	50
Water Fund.....	51
Sanitary Sewer Fund.....	52
Stormwater Management Fund.....	53
Recycling Fund.....	54
GENERAL FUND DETAIL.....	55
Revenue.....	56
General Government	
Council.....	58
Administration.....	59
Elections.....	60
Finance.....	61
Professional Services.....	62
Planning.....	63
Municipal Building.....	64
Public Safety	
Police.....	65
Fire.....	66
Protective Inspection.....	67
Streets	
City Engineer.....	68
Public Works Service.....	69
Ice and Snow Removal.....	70
Parks and Recreation	
Parks Maintenance.....	71
Recreation.....	72
Other	
Other Financing Uses.....	73
SPECIAL REVENUE FUND DETAIL.....	74
Southshore Community Center Fund.....	75

CAPITAL PROJECT FUNDS DETAIL..... 76
 Park Capital Outlay Fund 77
 Equipment Replacement Fund 78
 Street Capital Outlay Fund 79
 MSA Street Construction Fund 80

ENTERPRISE FUNDS DETAIL 81
 Water Fund 82
 Sanitary Sewer Fund..... 83
 Stormwater Management Fund 84
 Recycling Fund 85

GLOSSARY 86



December 9, 2024

Honorable Mayor and City Council Members
Residents of the City of Shorewood

Dear Mayor and City Council:

2025 BUDGET OVERVIEW

The budget summaries enclosed within this document include budgets for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Enterprise Funds for the City of Shorewood. The Council held several budget work sessions over the past several months to discuss 2025 budget priorities.

The 2025 budget includes a net tax levy certification for taxes payable in 2025 in the amount of \$7,593,570. This amount is an increase of \$478,296 over last year's certified net tax levy which equates to a 6.7% increase in tax. The 2025 levy is estimated to result in an increase for the average homeowners' taxes in 2025 of \$7, or 0.8% (for no change in assessed value). The City's tax base value is expected to increase approximately 3.4% including existing value increases and new construction. This would equate to an increase in the estimated City Tax Rate from 22.359 to 23.072 which is an increase of 0.714 in the estimated tax rate.

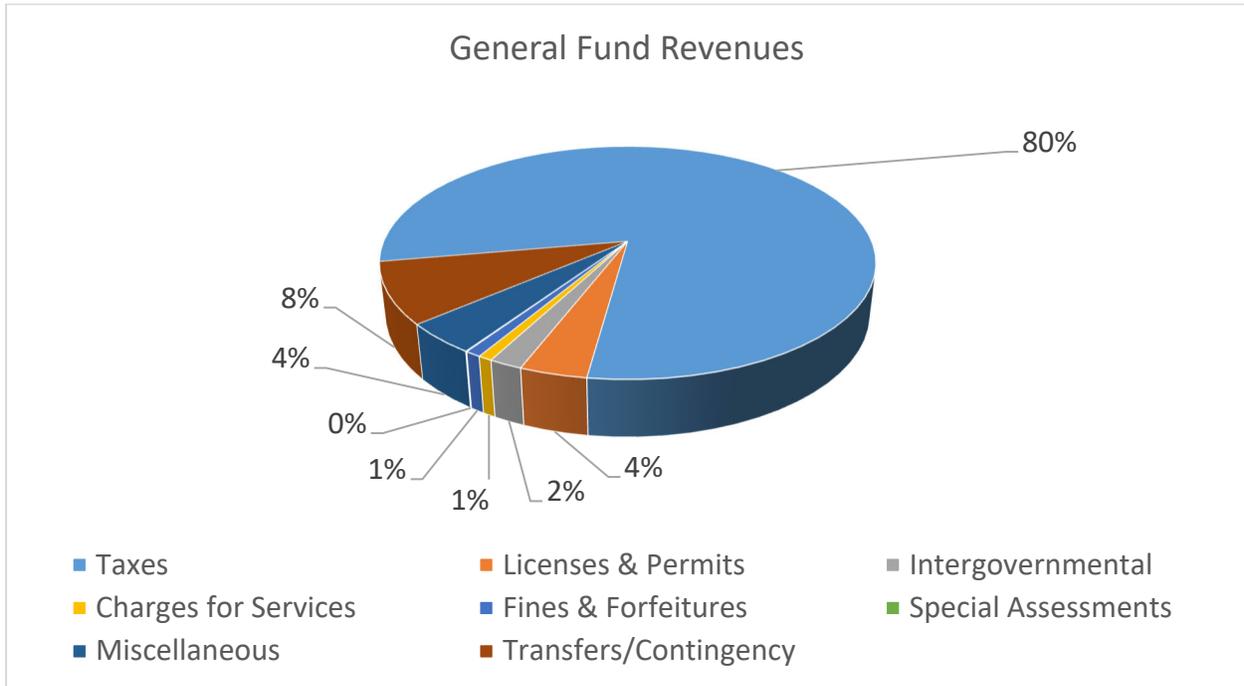
General Fund

GENERAL FUND REVENUES

The General Fund is the chief operating fund of the City. It accounts for all revenues and expenditures of a governmental unit which are not accounted for in other funds. It is usually the largest and most important accounting activity for state and local governments, normally receiving a greater variety and number of taxes and revenues than any other fund. Specifically, it receives such revenue as general property taxes, licenses and permits, fines and penalties, rents, charges for current services, state grants and aids, and interest earnings. In turn, the General Fund finances a larger range of municipal services including police, fire, street and park maintenance, recreation programs, administration, planning and zoning, and building inspections.

The General Fund reflects a projected revenue stream of \$7,385,220 which reflects an increase of 15.8% over the projected 2024 revenue stream. The 2025 General Fund Budget is funded primarily from ad valorem taxes (property taxes in proportion to the value).

The following chart shows the General Fund revenue amounts by category, as a percentage of total revenue.

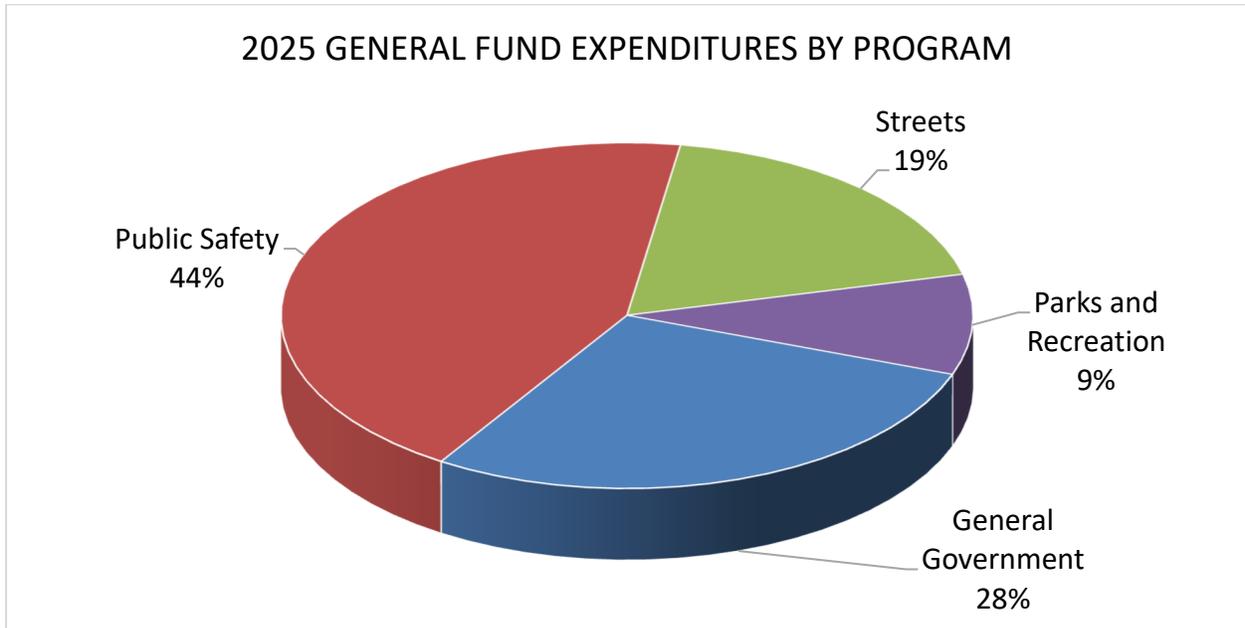


GENERAL FUND EXPENDITURES

The General Fund operating expenditures are expected to increase 15.8% in 2025 to \$7,385,220. This includes two one-time transfers totaling \$550,000 for capital activity. Operating activity increased 7.1% over the 2024 General Fund budget.

The majority of the changes in the 2025 budget are incremental for the continuing cost of doing business. The significant changes to the General Fund budget include an increase in Police & Fire due to contractual obligations. Legal Services are increasing due to increased prosecution costs. The request for an increase in contract services for Planning is to accommodate hiring consultants to complete additional code amendments for the zoning regulations, which may include a full re-draft of the zoning ordinance and beginning the 2050 Comprehensive Plan update. Required for the update will be reviews and updates as necessary of all the parts of the plans, such as land use (if any changes are necessary), utilities, stormwater, transportation, housing, and parks, etc. For the Comprehensive Plan, the City will need both engineering and planning consultants, preferably in one company. Before hiring a firm, the City will need to decide how much visioning and community outreach is necessary for the update based on the recent adoption of the 2040 plan.

The following chart shows the General Fund Expenditures by Function. Public Safety accounts for the largest portion of the budget or 44%, at \$2,810,150. Streets is 19% of the General Funds budget at \$1,380,980. Parks and Recreation is now 9% or \$542,820 in the 2025 budget.



Special Revenue Funds

The City special revenue fund is the Shorewood Community and Event Center. A thorough review of the Center’s operations is planned for 2025. While effort is being made to generate additional rental revenues, budget forecasts indicate that revenues will not fully cover expenses for 2025 and a tax levy subsidy will be required. The levy support for this fund is a levy increase of \$17,000 to create a balanced budget with 66% levy support. This budget reflects an increase of \$12,893, which is mainly personnel costs of \$17,096, and capital outlay is reflected at \$21,000.

Debt Service Funds

These funds are used for the collection of ad valorem taxes and revenues from other sources for the payment of principal, interest and fiscal agent fees of general obligation bonds. The debt service levy is proposed at \$1,095,957. This is an increase of \$107,695 from 2024 fiscal year.

Capital Project Funds

Capital Project Funds include the Park Improvement Fund, the Equipment Replacement Capital Fund, the Street Improvement Projects Fund, and the Municipal State Aid Street Improvement Fund. Budgeted expenditures for these funds are detailed and included in the 2025-2034 Capital Improvement Plan. The Park Improvement Capital Fund has historically been supported by

Property Tax Levy, Park Dedication Fees, Contributions, and Grants. This budget includes a \$150,000 transfer in 2025 as well as a Property Tax Levy increase of \$7,000 for 2025.

The Equipment Replacement Capital Fund is supported by Property Taxes and there have been transfers from the General Fund over the years as well. The preliminary 2025 budget includes a transfer of \$400,000 and the Property Tax Levy increase of \$37,000 in 2025. This is projected to be sufficient to support this fund through 2034 and will be evaluated through the CIP process annually.

The Street Improvement Capital Fund is supported by Property Tax Levy, Municipal State Aid (MSA) Funds, Bond Proceeds. There have also been transfers periodically to supplement the fund with general operating surplus. The City's strategy to finance projects has been to bond. Bonds were issued from 2020-2023 to finance various projects within the fund, the City's outstanding debt will essentially grow larger each year until the first bonds issued in 2020 are paid off. The 2025 CIP reflects \$798,000 in street projects to be funded through the Street Improvement Fund. The property tax levy of \$170,500 is 55% of the \$310,000 pavement maintenance.

The MSA Street Improvement Capital Fund is supported by Municipal State Aid (MSA) Funds. The Municipal State Aid Street program is administered through the State of Minnesota's Department of Transportation. There are two projects within the CIP that qualify for the utilization of MSA dollars. There is 10% of the Eureka Road project that does not meet the criteria for MSA dollars as some drainage and work outside of the right-of-way does not qualify for this funding. The Mill Street Trail ROW project led by the County will also qualify for this funding in 2025.

Annually, the City Council will adopt the 10-year Capital Improvement Plan (CIP). The CIP lists major capital improvements, and the sources to pay for them. Items in the CIP are not mandated, and the Council reviews capital spending throughout the year. The CIP provides an estimation of the timing and cost of future projects. The CIP includes activity of the SCEC and four capital project funds detailed above as well as the enterprise funds activity. There are \$3,513,500 projects for 2025 and a total of \$30,778,910 for projects across the five years.

Enterprise Funds

Enterprise Funds include the Water, Sanitary Sewer, Stormwater Management, and Recycling funds. Included within these budgets are capital expenses to fund the utility portion of street projects, and other utility infrastructure projects. These improvement projects are detailed in the 2025-2034 Capital Improvement Plan. The Enterprise Funds reflect increases in personnel costs related to COLA, wage steps, and health insurance benefits. The Water Fund has planned increases in the base rates and consumption rates included in 2025. The water rates have a projected need to increase the base fee by 10.0%, \$7.94 per quarter for the average residential customer. These rates continue to remain low in comparison to neighboring communities. Based on the analysis from a previous rate study, the sanitary sewer rate increase by 9%, or \$11.02 per quarter. The following budget also includes a 0% increase in the Water and Sewer Availability

Charges. Also based on the analysis from a previous rate study, Stormwater rates are to increase 8%, or \$3.22/quarter. The 2025 rate would be \$43.49/REF. These increases are needed to assist with the cost of additional regulations for water quality for stormwater systems imposed by the State of Minnesota. A \$2 rate increase in Recycling fees will offset the 15% increase in recycling/organic contractual services.

SUMMARY

The City Administrator submits to the City Council an annual budget, which is a complete financial plan for all City funds and activities for the fiscal year. The City Council is responsible for review, revision and adoption of the budget and tax levy.

The 2025 budgets and levy were prepared according to the priorities and directions from the City Council. The City Council and Staff share a mutual goal to provide budgets that represent a responsible plan to balance the City's service delivery needs, provide for infrastructure needs, and maintain the City's financial position while providing quality services to our residents with a spirit of fiscal prudence.

The 2025 Budget is a credit to the resourcefulness and dedication of the City's Leadership Team. We look forward to working with the Mayor and City Council and City Employees in carrying out the Community Vision 2040 and the work plan of this budget document.

Respectfully submitted,



Marc Nevinski
City Administrator



Jeanne Schmuck
Finance Director

CITY OF SHOREWOOD
ANNUAL BUDGET
FOR FISCAL YEAR BEGINNING
JANUARY 1, 2025

DIRECTORY OF OFFICIALS
(Upon Adoption)

Jennifer Labadie	Mayor
Paula Callies	Councilmember
Dustin Maddy	Councilmember
Guy Sanschagrín	Councilmember
Scott Zerby	Councilmember

Marc Nevinski, City Administrator

Jeanne Schmuck, Finance Director

Matt Morreim, Public Works Director

Sandie Thone, City Clerk/Human Resources Director

Marie Darling, Planning Director

Mitch Czech, Parks & Recreation Manager

City of Shorewood
Property Tax Levies 2024-2025

	2024	2025	Change in \$	Change in %
General Fund	\$5,638,012	\$5,905,113	\$267,101	4.7%
Non-General Fund Levies:				
Special Revenue Fund:				
Shorewood Community and Event Center	\$105,000	\$122,000	\$17,000	16.2%
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	\$165,000	\$37,000	28.9%
Street Improvements	\$128,000	\$170,500	\$42,500	33.2%
Park Improvements	\$128,000	\$135,000	\$7,000	5.5%
Total Capital Project Funds	\$384,000	\$470,500	\$86,500	
Total Non-General Fund Levies	\$1,477,262	\$1,688,457	\$211,195	14.3%
Total Levies	\$7,115,274	\$7,593,570	\$478,296	6.7%

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in other funds. It normally receives a greater variety and number of taxes and other general revenues than any other fund. The majority of the current day-to-day operations will be financed from this fund.

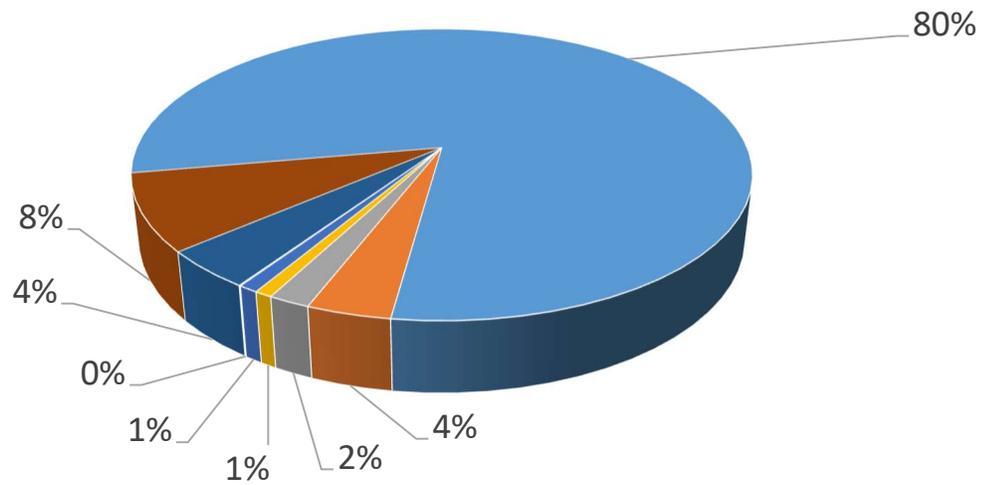
**General Fund
2025 Budget
Summary**

Account Number	Actual 2022	Actual 2023	Budget 2024	Final Budget 2025	Budget Change 2025	Percentage Change 2025
<u>REVENUES</u>						
Taxes	\$ 5,189,295	\$ 5,346,592	\$ 5,638,012	\$ 5,905,113	\$ 267,101	4.7%
Licenses & Permits	361,873	325,529	232,225	275,225	43,000	18.5%
Intergovernmental	111,304	449,455	115,450	136,250	20,800	18.0%
Charges for Services	65,218	56,563	56,570	58,100	1,530	2.7%
Fines & Forfeitures	68,409	80,525	60,000	64,500	4,500	7.5%
Special Assessments	6,675	13,103	5,000	5,000	0	0.0%
Miscellaneous	345,169	554,347	248,034	312,700	64,666	26.1%
Transfers In	25,000	25,000	25,000	25,000	0	0.0%
Use of Fund Balance	0	0	0	603,332	603,332	
TOTAL REVENUES, OTHER FINANCING SOURCES, & CONTINGENCY	6,172,943	6,851,114	6,380,291	7,385,220	1,004,929	15.8%
<u>EXPENDITURES</u>						
<u>GENERAL GOVERNMENT</u>						
Council	74,518	82,684	100,151	92,150	(8,001)	-8.0%
Administration	591,068	633,274	682,701	738,930	56,229	8.2%
Elections	22,065	(416)	35,200	1,500	(33,700)	-95.7%
Finance	213,862	219,751	240,302	252,050	11,748	4.9%
Professional Services	277,328	381,617	320,000	214,000	(106,000)	-33.1%
Planning	294,477	316,525	338,701	487,140	148,439	43.8%
Municipal Buildings	231,448	261,005	304,500	315,500	11,000	3.6%
TOTAL GENERAL GOVERNMENT	1,704,766	1,894,440	2,021,555	2,101,270	79,715	3.9%
<u>PUBLIC SAFETY</u>						
Police	1,618,506	1,486,703	1,541,043	1,738,130	197,087	12.8%
Fire	744,907	770,300	779,007	873,580	94,573	12.1%
Protective Inspections	153,234	154,829	238,168	198,440	(39,728)	-16.7%
TOTAL PUBLIC SAFETY	2,516,647	2,411,831	2,558,218	2,810,150	251,932	9.8%
<u>STREETS</u>						
Engineer	110,417	139,789	140,000	145,000	5,000	3.6%
Public Works	901,832	1,002,203	1,031,770	1,073,660	41,890	4.1%
Ice and Snow Removal	170,041	115,895	150,830	162,320	11,490	7.6%
TOTAL STREETS	1,182,290	1,257,887	1,322,600	1,380,980	58,380	4.4%

**General Fund
2025 Budget
Summary**

Account Number	Actual 2022	Actual 2023	Budget 2024	Final Budget 2025	Budget Change 2025	Percentage Change 2025
<u>PARKS AND RECREATION</u>						
Park Maintenance	203,504	270,593	362,546	418,090	55,544	15.3%
Recreation	66,772	101,421	115,372	124,730	9,358	8.1%
<i>TOTAL PARKS AND RECREATION</i>	270,276	372,014	477,918	542,820	64,902	13.6%
TOTAL EXPENDITURES	5,673,979	5,936,171	6,380,291	6,835,220	454,929	7.1%
<u>OTHER FINANCING USES</u>						
Transfers Out - Southshore Center	102,300	102,300	0	0	0	
Transfers Out - Park Improvements			0	150,000	150,000	
Transfers Out - Equipment Replacement	610,249	102,300	0	400,000	400,000	
<i>TOTAL TRANSFERS OUT</i>	610,249	102,300	0	550,000	550,000	
TOTAL EXPENDITURES AND OTHER FINANCING USES	6,284,228	6,038,471	6,380,291	7,385,220	1,004,929	15.8%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (111,285)	\$ 812,643	\$ -	\$ -	\$ -	

General Fund Revenues



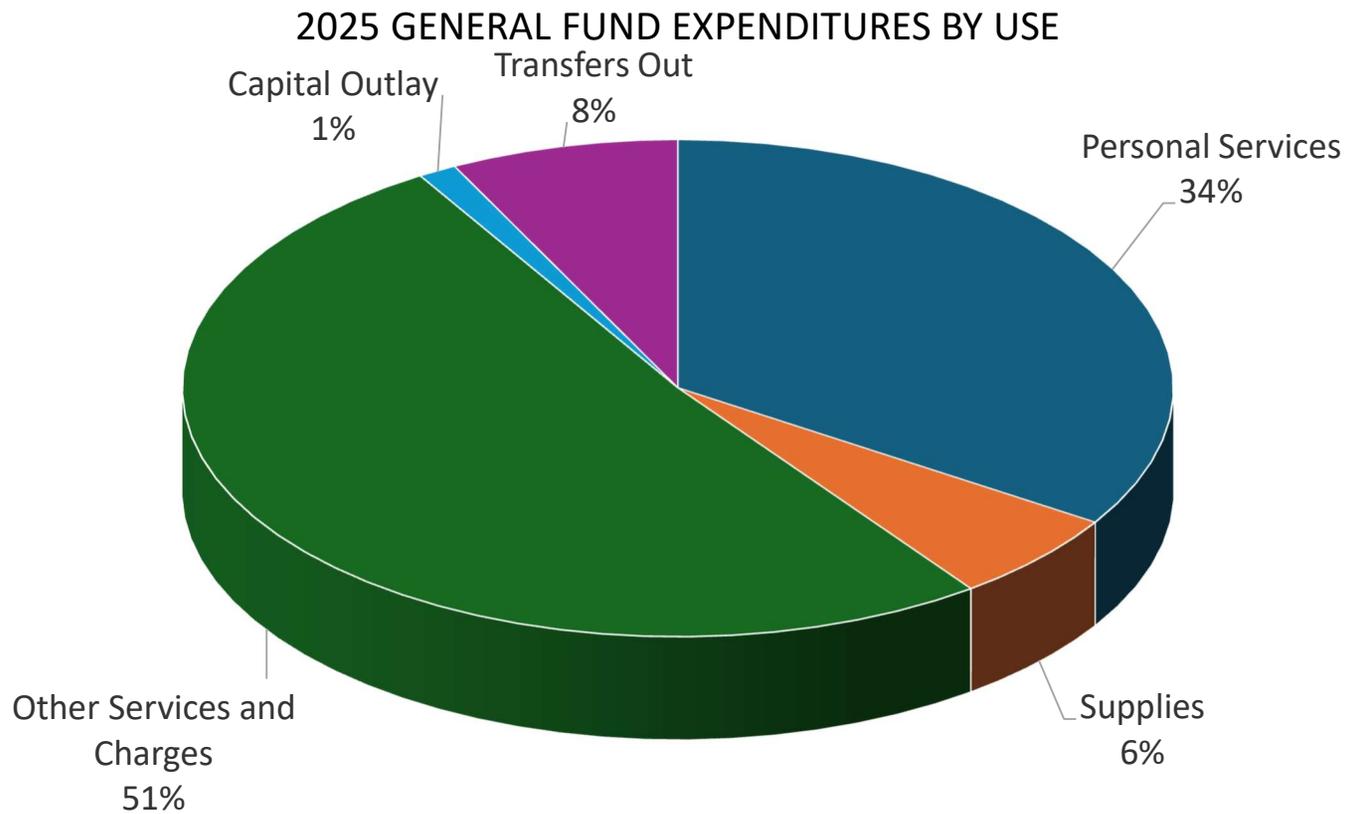
- Taxes
- Licenses & Permits
- Intergovernmental
- Charges for Services
- Fines & Forfeitures
- Special Assessments
- Miscellaneous
- Transfers/Contingency

2025 General Fund Revenues

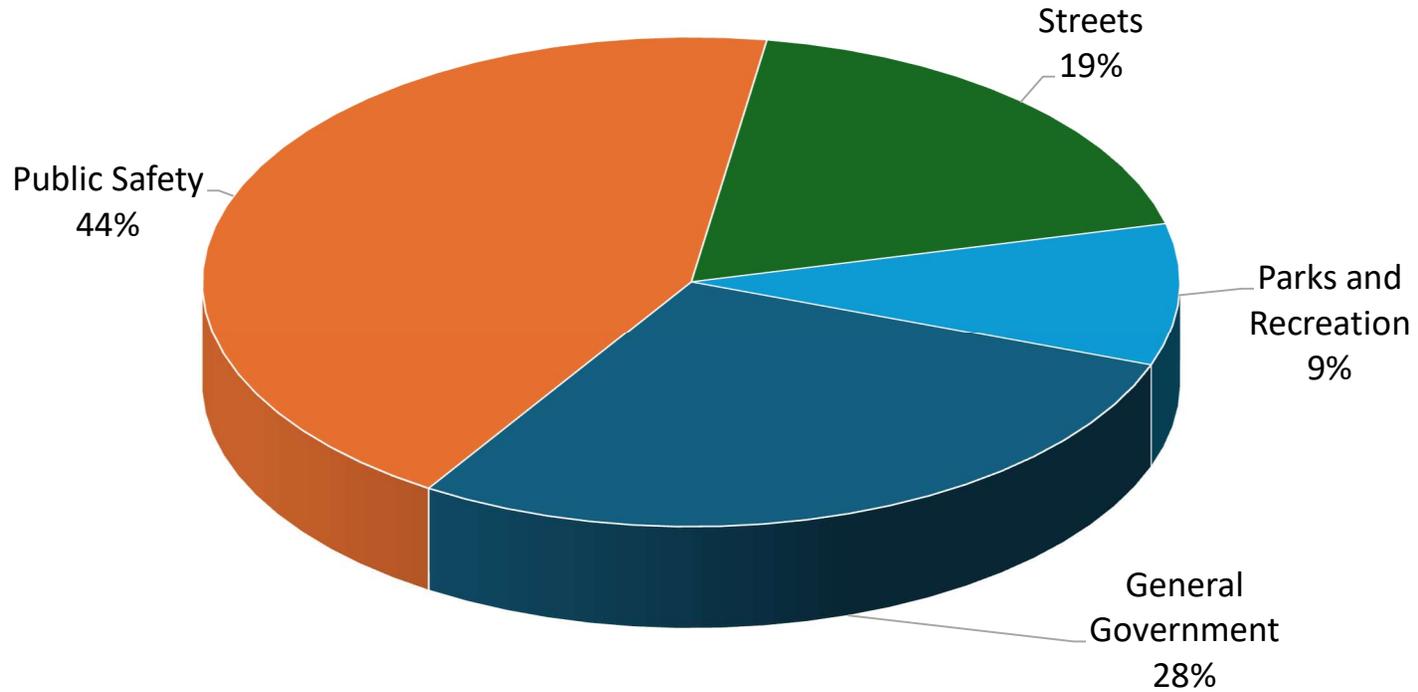
Taxes	\$ 5,905,113
Licenses & Permits	275,225
Intergovernmental	136,250
Charges for Services	58,100
Fines & Forfeitures	64,500
Special Assessments	5,000
Miscellaneous	312,700
Transfers/Contingency	628,332
TOTAL REVENUES	\$ 7,385,220

2025 General Fund Expenditures by Use

Personal Services	\$ 2,517,700
Supplies	432,400
Other Services and Charges	3,791,780
Capital Outlay	93,340
Transfers Out	550,000
TOTAL EXPENDITURES	\$ 7,385,220



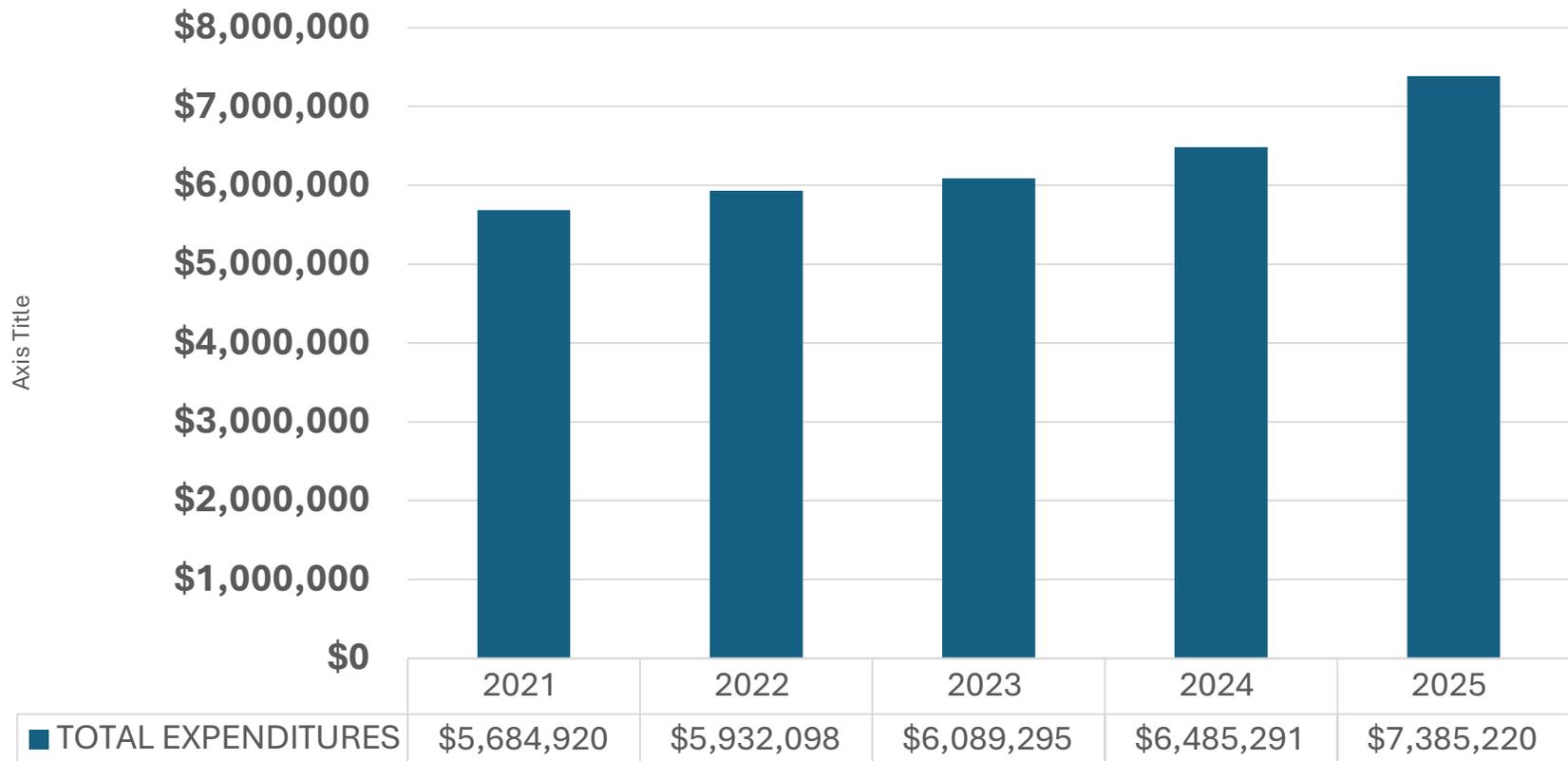
2025 GENERAL FUND EXPENDITURES BY PROGRAM



2025 General Fund Expenditures

General Government	\$ 2,101,270
Public Safety	2,810,150
Streets	1,380,980
Parks and Recreation	542,820
Other	550,000
TOTAL EXPENDITURES	\$ 7,385,220

GENERAL FUND EXPENDITURE BUDGET BY YEAR



GENERAL GOVERNMENT



	Actual 2022	Actual 2023	Budget 2024	Final Budget 2025	Budget Change 2025	Percentage Change 2025
<u>GENERAL GOVERNMENT</u>						
Council	\$ 74,518	\$ 82,684	\$ 100,151	\$ 92,150	(8,001)	-8.0%
Administration	591,068	633,274	682,701	738,930	56,229	8.2%
Elections	22,065	(416)	35,200	1,500	(33,700)	-95.7%
Finance	213,862	219,751	240,302	252,050	11,748	4.9%
Professional Services	277,328	381,617	320,000	214,000	(106,000)	-33.1%
Planning	294,477	316,525	338,701	487,140	148,439	43.8%
Municipal Buildings	231,448	261,005	304,500	315,500	11,000	3.6%
TOTAL GENERAL GOVERNMENT	\$ 1,704,766	\$ 1,894,440	\$ 2,021,555	\$ 2,101,270	79,715	3.9%

GENERAL GOVERNMENT

COUNCIL (11)

Department Mission

The Mayor and City Council set policy for the City and provide general direction to the administrator in policy implementation. The department budget supports council development, information efforts and special City associations and programs.

Department Description/Services

This activity provides the City Council with legislative control over matters of policy. The Council exercises budgetary control through the adoption of an annual budget certified by major funds. The Council appoints various citizen boards, commissions, and committees to render advice on legislative and policy related matters and provides general direction to the operating departments through the City Administrator.

The City Council meets twice monthly and in periodic special work sessions to consider and adopt legislative and administrative policies that pertain to the services provided to residents. The City Council also sits as the Shorewood Economic Development Authority (EDA).

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Personal Services	\$ 22,176	\$ 27,020	\$ 27,451	\$ 27,450	\$ (1)	0.0%
Supplies	4,443	2,735	3,000	3,000	-	0.0%
Other Services and Charges	47,899	52,928	69,700	61,700	(8,000)	-11.5%
Total Council	\$ 74,518	\$ 82,684	\$ 100,151	\$ 92,150	\$ (8,001)	-8.0%

GENERAL GOVERNMENT

ADMINISTRATION (13)

Department Mission

The Administration Department implements City Council policies and manages the administrative operations of the city consistently with established guidelines. This department also provides information to residents through the use of printed and electronic publications and mailings.

Department Description/Services

This activity provides the administrative direction for the City and its departments as provided by the Code of Ordinances. City Administrator serves as chief administrative officer for the City, ensuring that the ordinances, resolutions, and policies of the City Council are enforced and implemented. Moreover, the City Administrator is responsible for managing the overall operations of all City departments. Administration’s responsibilities also include:

- Coordinate City Council activities including preparation of Council agenda packets and meeting minutes. Administer personnel policies/programs, (including compensation practices, labor relations, and contract negotiations), with the authority to hire, suspend, or terminate employees subordinate to administration and department directors subject to Council review and approval.
- Coordinate the recruitment and appointment of members to advisory boards and commissions.
- Manage official records and documents of the City, including agreements and contracts.
- Administer of licensing processes and procedures.
- Oversee the execution of City elections.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Personal Services	\$ 432,352	\$ 540,460	\$ 572,201	\$ 620,930	\$ 48,729	8.5%
Supplies	14,032	21,208	18,000	18,000	-	0.0%
Other Services and Charges	144,684	71,606	92,500	100,000	7,500	8.1%
Total Administration	\$ 591,068	\$ 633,274	\$ 682,701	\$ 738,930	\$ 56,229	8.2%

GENERAL GOVERNMENT

ELECTIONS (14)

Department Mission

This activity provides for the preparation of any and all elections including organizing of the polling places, election judges, and vote tabulation.

Department Description/Services

Conduct safe and efficient elections. Implement election judge software in partnership with Rice County to provide election and training transparency. Provide outreach via our website, social media, and local media regarding elections and election security. Implement changes or revisions imposed by legislature regarding conduct of local elections.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Personal Services	\$ 14,832	\$ -	\$ 22,000	\$ -	\$ (22,000)	
Supplies	6,915	(441)	10,200	1,500	(8,700)	
Other Services and Charges	318	25	3,000	-	(3,000)	
Total Elections	\$ 22,065	\$ (416)	\$ 35,200	\$ 1,500	\$ (33,700)	

GENERAL GOVERNMENT

FINANCE (15)

Department Mission

The Finance Department goal is to present timely, accurate, and complete financial information in an understandable and friendly manner to the council, residents, and staff members of the city. This department also protects and manages the assets of the City in accordance with council policies.

Department Description/Services

This activity directs the City’s financial affairs pursuant to generally accepted accounting standards. This includes initiation of financial plans, review and implementation of internal controls, safeguarding assets and accounting of financial transactions, including: accounts receivable, accounts payable, investment management, debt management and accounting control as well as facilitating the annual preparation of the Annual Comprehensive Financial Report, Long Term Financial Plan, budget documents and Capital Improvement Plan.

- Accounts payable
- Accounts receivable
- Cash receipting
- Project accounting
- Implementation of financial controls
- Integrated financial services software and internal reporting
- Budget preparation
- Capital Improvement Plan
- Grant administration
- Cash and investment management
- Utility billing
- Utility rate analysis
- Audit and Annual Comprehensive Financial Report
- Long-range financial planning
- Debt service analysis, bond issues and payments
- Tax Increment Financing
- Tax levy administration
- Special assessments
- Asset management
- Insurance and risk management
- Banking relations
- Mandated state and federal reporting

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Personal Services	\$ 186,439	\$ 191,857	\$ 204,102	\$ 214,350	\$ 10,248	5.0%
Supplies	19,115	20,739	23,000	24,500	1,500	6.5%
Other Services and Charges	8,308	7,155	13,200	13,200	-	0.0%
Total Finance	\$ 213,862	\$ 219,751	\$ 240,302	\$ 252,050	\$ 11,748	4.9%

GENERAL GOVERNMENT

PROFESSIONAL SERVICES (16)

Department Mission

This department provides for contracted legal, assessing and auditing services for the City.

Department Description/Services

This activity directs the overall legal services for the City, including the issuance of legal opinions, preparation of ordinances, resolutions, contracts and agreements, and the conduct of civil litigation. In addition, this account group provides prosecution of misdemeanor criminal violations, preparation of complaints, processing of evidence, and the trial work associated with prosecution. Legal services are provided by two private law firms, one for criminal prosecution and the other for civil matters. Assessing services provide property valuation information for tax purposes. Audit services provide for the annual financial audit required by Minnesota State Statutes.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Other Services and Charges	\$ 277,328	\$ 381,617	\$ 320,000	\$ 214,000	\$ (106,000)	-33.1%
Total Professional Services	\$ 277,328	\$ 381,617	\$ 320,000	\$ 214,000	\$ (106,000)	-33.1%

GENERAL GOVERNMENT

PLANNING (18)

Department Mission

Guide and Control the physical development of the community. Coordinate and implement long range, city-wide and area planning activities.

Department Description/Services

This department is responsible for the review of development proposals, preparing and updating the City's Comprehensive Plan, and other long range planning activities. It provides for administration and enforcement of the City's zoning codes, and preparation and upkeep of zoning, subdivision, floodplain, and other planning and zoning related ordinances. Specific responsibilities of the Planning and Zoning Division include the following:

- Provide liaison and support to the Planning Commission, the Development Review Committee, the Airport Zoning Board, and ad hoc committees.
- Interpret and administer the Unified Development Ordinance (UDO) and other land use-related provisions of the City Code.
- Amend and update the UDO to be consistent with the Comprehensive Plan and City Council direction.
- Review development applications and permits for zoning compliance.
- Coordinate the development review and approval process.
- Enforce zoning violations.
- Conduct land use studies and develop small area plans.
- Coordinate and administer the City's Comprehensive Plan and planning processes.
- Assist with administrative projects as requested.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Personal Services	\$ 275,159	\$ 298,238	\$ 295,701	\$ 373,340	\$ 77,639	26.3%
Supplies	402	2,473	1,500	2,300	800	53.3%
Other Services and Charges	18,916	15,814	41,500	111,500	70,000	168.7%
Total Planning	\$ 294,477	\$ 316,525	\$ 338,701	\$ 487,140	\$ 148,439	43.8%

GENERAL GOVERNMENT

MUNICIPAL BUILDINGS (19)

Department Mission

To provide for the physical operation of city hall, including utilities, office equipment and building maintenance. Provide insurance coverage for the city including general liability, property & casualty, auto, and workers compensation coverage.

Department Description/Services

The Municipal Building department provides for physical operation of the city offices, including equipment maintenance and janitorial services. General Liability, Property and Casualty insurance coverage are also provided under this department.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Supplies	\$ 16,884	\$ 29,607	\$ 39,000	\$ 39,000	\$ -	-
Other Services and Charges	214,564	231,398	265,500	276,500	11,000	11,000
Total Municipal Buildings	\$ 231,448	\$ 261,005	\$ 304,500	\$ 315,500	\$ 11,000	11,000

PUBLIC SAFETY



	Actual 2022	Actual 2023	Budget 2024	Final Budget 2025
<u>PUBLIC SAFETY</u>				
Police	\$ 1,618,506	\$ 1,486,703	\$ 1,541,043	\$ 1,738,130
Fire	744,907	770,300	779,007	873,580
Protective Inspections	153,234	154,829	238,168	198,440
<u>TOTAL PUBLIC SAFETY</u>	\$ 2,516,647	\$ 2,411,831	\$ 2,558,218	\$ 2,810,150

PUBLIC SAFETY

POLICE (21)

Department Mission

Provide a modern, flexible, full-service criminal justice agency which is responsive to community needs.

Department Description/Services

The South Lake Minnetonka Police Department (SLMPD) is a cooperative joint venture between the cities of Excelsior, Greenwood, Shorewood and Tonka Bay. Through this arrangement, the department provides for the safety of citizens in the community, the prevention and detection of crime, and the enforcement of all local, state, and federal laws in a cost-effective manner. Costs and staff are allocated to each of the participating cities on a set percentage basis. Shorewood's share for the period 2012-2016 is 48.49% as amended by the mediation formula.

A separate obligation was incurred to finance the SLMPD station. The cost is apportioned on an ad valorem basis among four cities.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Other Services and Charges	\$ 1,409,559	\$ 1,486,703	\$ 1,541,043	\$ 1,738,130	\$ 197,087	12.8%
Buildings and Structures	208,947	-	-	-	-	
Total Police	\$ 1,618,506	\$ 1,486,703	\$ 1,541,043	\$ 1,738,130	\$ 197,087	12.8%

PUBLIC SAFETY

FIRE (22)

Department Mission

Provide a high-quality fire education, prevention, suppression, and First Responder emergency medical service.

Department Description/Services

Fire service is provided to the City through the Excelsior Fire District and the City of Mound. This department provides for the protection of life and property of the residents of Shorewood through fire prevention and suppression, fire inspection, building inspection, fire code enforcement and emergency medical services.

A separate obligation was incurred to finance the Excelsior Fire District main fire station. The cost is apportioned to the cities served by this station.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Other Services and Charges	\$ 484,149	\$ 570,184	\$ 666,726	\$ 780,240	\$ 113,514	17.0%
Buildings and Structures	260,758	200,116	112,281	93,340	(18,941)	-16.9%
Total Fire	\$ 744,907	\$ 770,300	\$ 779,007	\$ 873,580	\$ 94,573	12.1%

PUBLIC SAFETY

PROTECTIVE INSPECTION (24)

Department Mission

Enforce construction safety and related building codes through plan review and inspections.

Department Description/Services

This department provides enforcement of property maintenance codes, plans review and inspection of all new construction, alteration, and/or repair projects within the City by a state-licensed Building Official, and administration of the Rental Housing Licensing and inspections program. The purpose of these inspections is to protect property owners and ensure compliance with the current MN State Building Code, Property Maintenance Code, Electrical Code, and their related appendices and local ordinances. The Code division services include:

- Building permit administration and plan review.
- Building code enforcement and inspections.
- Electrical code enforcement and inspections.
- Mechanical code enforcement and inspections.
- Plumbing code enforcement and inspections.
- Property maintenance code enforcement and inspections.
- Time of Sale inspections for manufactured homes.
- Rental housing licensing and inspections.
- Sign inspections.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Personal Services	\$ 126,445	\$ 138,087	\$ 201,768	\$ 161,940	\$ (39,828)	-19.7%
Supplies	1,496	1,403	3,300	3,300	-	0.0%
Other Services and Charges	25,293	15,338	33,100	33,200	100	0.3%
Total Protective Inspections	\$ 153,234	\$ 154,829	\$ 238,168	\$ 198,440	\$ (39,728)	-16.7%

STREETS



	Actual 2022	Actual 2023	Budget 2024	Final Budget 2025
<u>STREETS</u>				
Engineer	\$ 110,417	\$ 139,789	\$ 140,000	\$ 145,000
Public Works	901,832	1,002,203	1,031,770	1,073,660
Ice and Snow Removal	170,041	115,895	150,830	162,320
<i>TOTAL STREETS</i>	\$ 1,182,290	\$ 1,257,887	\$ 1,322,600	\$ 1,380,980

STREETS

CITY ENGINEER (31)

Department Mission

Provide engineering and construction management services for the city.

Department Description/Services

This department is responsible for general engineering services in the City, maintenance project plans and specifications. The City Engineer also reviews all development proposals and plans.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Supplies	\$ 190	\$ 70	\$ -	\$ -	\$ -	
Other Services and Charges	110,227	139,719	140,000	145,000	5,000	3.6%
Total City Engineer	\$ 110,417	\$ 139,789	\$ 140,000	\$ 145,000	\$ 5,000	3.6%

STREETS

PUBLIC WORKS SERVICES (32)

Department Mission

Provide for all general public works duties, maintenance of all public works equipment, and maintenance of the public works facility.

Department Description/Services

This activity provides for maintenance of City streets, including patching, crack filling, seal coating, tree trimming, mowing of road sides, and street sweeping. In addition, this budget includes the Street Division employee and equipment costs for ice and snow removal from City streets (as well as state and county highways covered under maintenance agreements) along with traffic control signals/signage. Also, weed control, tree trimming, and removal of dead and diseased trees on public property. The Public Works and Parks Maintenance building operational costs are also included in this budget.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Personal Services	\$ 582,786	\$ 632,340	\$ 630,070	\$ 652,960	\$ 22,890	3.6%
Supplies	173,807	195,822	200,900	202,900	2,000	1.0%
Other Services and Charges	145,239	174,041	200,800	217,800	17,000	8.5%
Public Works	\$ 901,832	\$ 1,002,203	\$ 1,031,770	\$ 1,073,660	\$ 41,890	4.1%

STREETS

ICE AND SNOW REMOVAL (33)

Department Mission

Provide ice and snow removal on city streets and city-owned parking lots to allow for the safe and efficient movement of traffic after a winter event.

Department Description/Services

This activity provides for materials and outside services for ice and snow removal on City streets, alleys, trails, and parking lots including the cost of deicer, sand, and the contract hauling of snow from the public right-of-way.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Personal Services	\$ 87,876	\$ 69,607	\$ 63,830	\$ 75,320	\$ 11,490	18.0%
Supplies	82,165	45,509	85,000	85,000	-	0.0%
Other Services and Charges	-	780	2,000	2,000	-	0.0%
Ice and Snow Removal	\$ 170,041	\$ 115,895	\$ 150,830	\$ 162,320	\$ 11,490	7.6%

PARKS AND RECREATION



	Actual 2022	Actual 2023	Budget 2024	Final Budget 2025
<i><u>PARKS AND RECREATION</u></i>				
Park Maintenance	\$ 203,504	\$ 270,593	\$ 362,546	\$ 418,090
Recreation	66,772	101,421	115,372	124,730
<i>TOTAL PARKS AND RECREATION</i>	\$ 270,276	\$ 372,014	\$ 477,918	\$ 542,820

PARKS AND RECREATION

PARK MAINTENANCE (52)

Department Mission

This department has been separated from Recreation for 2012. Provides maintenance for city parks, trails, and beaches to provide safe and enjoyable recreational opportunities for residents of all ages and abilities.

Department Description/Services

This department is responsible for the maintenance of city parks, ballfields, trails, ice rinks, building, and play structures.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Personal Services	\$ 127,120	\$ 192,179	\$ 253,246	\$ 307,790	\$ 54,544	21.5%
Supplies	20,294	30,260	48,700	48,700	-	0.0%
Other Services and Charges	56,090	48,154	60,600	61,600	1,000	1.7%
Park Maintenance	\$ 203,504	\$ 270,593	\$ 362,546	\$ 418,090	\$ 55,544	15.3%

PARKS AND RECREATION

RECREATION (53)

Department Mission

This department has been separated from Parks Maintenance for 2012. Provides recreational programs for residents of all ages and abilities.

Department Description/Services

This department is responsible for the provision of recreation programs and winter warming houses.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
Personal Services	\$ 50,836	\$ 76,608	\$ 79,694	\$ 83,620	\$ 3,926	4.9%
Supplies	6,980	3,073	4,450	4,200	(250)	-5.6%
Other Services and Charges	8,956	21,740	31,228	36,910	5,682	18.2%
Recreation	\$ 66,772	\$ 101,421	\$ 115,372	\$ 124,730	\$ 9,358	8.1%

OTHER



	Actual 2022	Actual 2023	Budget 2024	Budget 2025
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OTHER FINANCING USES

Transfers Out	\$ 610,249	\$ 102,300	\$ -	\$ 550,000
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OTHER

OTHER FINANCING USES

Department Mission

This activity provides for the administration of miscellaneous accounts not established in the previous activities.

Department Description/Services

This budget includes a one-time transfer of \$400,000 to the Equipment Replacement Fund (403). As well as a one-time transfer of \$150,000 to the Park Improvement Capital Fund (402). These transfers will utilize part of the General Fund Fund Balance.

Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
SOUTHSHORE CENTER - BUILDING	\$ 32,300	\$ 32,300	\$ -	\$ -	\$ -	
SOUTHSHORE CENTER - OPERATIONS	70,000	70,000	-	-	-	
CITY HALL DEBT SERVICE	507,949	-	-	-	-	
EQUIPMENT REPLACEMENT	-	-	-	400,000	400,000	
PARK IMPROVEMENTS	-	-	-	150,000	150,000	
Transfers Out	\$ 610,249	\$ 102,300	\$ -	\$ 550,000	\$ 550,000	

SPECIAL REVENUE FUNDS

Special Revenue funds are established for specific revenues or sources that are designated for financing particular functions or activities as required by federal regulations, state statute, city charter provisions, local ordinances or specific grant agreements.

Shorewood Community and Event Center - This fund was established to account for the resources accumulated from events and activities held at the City's community center, and the payment of expenditures related to operations of the community center. The City has committed charges for services revenues for operations. Property taxes support the community center when fees generated from facility rental are not sufficient to cover expenses.

Local Fiscal Recovery Fund ARPA - This fund was established to account for the resources accumulated from the American Rescue Plan Act and the payment of plan expenditures.

SPECIAL REVENUE

SHOREWOOD COMMUNITY AND EVENT CENTER FUND (201)

Fund Mission

This fund was established to account for the resources accumulated from events and activities held at the City’s community center, and the payment of expenditures related to operations of the community center. The City has committed charges for services revenues for operations. Property taxes support the community center when fees generated from facility rental are not sufficient to cover expenses.

Fund Description/Services

The Shorewood Community & Event Center (SCEC) is nestled in the woods right next to Shorewood City Hall and Badger Park to provide recreational services and programs. Classes and programs are offered to accommodate a variety of ages and interests. The SCEC offers multiple room rentals, with spaces for birthday parties, graduations, weddings, receptions, memorials, HOA meetings, teleconferencing, dances, and more.

Revenue/Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Preliminary Budget 2025	Budget Change 2025	Percentage Change 2025
REVENUE						
Current Ad Valorum Taxes	\$ 102,300	\$ 102,300	\$ 105,000	\$ 122,000	\$ 17,000	16.2%
Rental Income	45,929	68,242	61,000	78,000	17,000	27.9%
Event Program Fees	96	0	500	0	(500)	-100.0%
Metro Dining Cards	1,600	0	0	0	0	N/A
Program (Class) Fees	105	1,164	0	0	0	N/A
Interest Earnings	(124)	4,293	0	3,150	3,150	N/A
Contributions and Donations	100	0	0	0	0	N/A
Miscellaneous Revenues	198	158	0	0	0	N/A
Revenue Totals:	<u>\$ 150,204</u>	<u>\$ 176,157</u>	<u>\$ 166,500</u>	<u>\$ 203,150</u>	<u>\$ 36,650</u>	22.0%
EXPENDITURES						
Personal Services	\$ 91,855	\$ 88,246	\$ 80,694	\$ 97,750	\$ 17,056	21.1%
Supplies	22,255	25,888	21,800	25,500	3,700	17.0%
Other Services and Charges	37,950	43,059	58,763	58,900	137	0.2%
Capital Outlay	10,790	15,074	29,000	21,000	(8,000)	-27.6%
Expenditure Totals:	<u>162,850</u>	<u>172,268</u>	<u>190,257</u>	<u>203,150</u>	<u>12,893</u>	6.8%
CHANGE IN FUND BALANCE	<u>\$ (12,646)</u>	<u>\$ 3,889</u>	<u>\$ (23,757)</u>	<u>\$ -</u>	<u>\$ 23,757</u>	-100.0%
ENDING FUND BALANCE						0.0%
(estimated for 2024 & 2025)	<u>\$ 74,514</u>	<u>\$ 78,404</u>	<u>\$ 54,647</u>	<u>\$ 54,647</u>	<u>\$ -</u>	

SPECIAL REVENUE

LOCAL FISCAL RECOVERY FUND ARPA (211)

Fund Mission

This fund was established to account for the resources accumulated from the American Rescue Plan Act and the payment of plan expenditures.

Fund Description/Services

The American Rescue Plan Act (ARPA) was passed by Congress and signed into law by President Biden in March 2021. The ARPA is intended to provide immediate relief to families and workers affected by the COVID-19 pandemic with direct relief payments, expanded tax credits, homeowner and renter assistance, and support for state, local, and tribal governments across the country.

Use of funds may include:

- Support public health expenditures
- Address negative economic impacts caused by the public health emergency
- Replace lost public sector revenue
- Provide premium pay for essential workers
- Invest in water, sewer, and broadband infrastructure

Funds must be obligated by December 31, 2024 and the period of performance will run until December 31, 2026, which will provide recipients a reasonable amount of time to complete projects funded with ARPA Funds.

Budgets are approved by independent resolutions through plan amendments.

Revenue/Expenditures

Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
REVENUE						
Intergovernmental Revenue	\$ 551,580	\$ -	\$ -	\$ -	\$ -	N/A
Interest on Investments	(83)	20,315	-	-	-	N/A
Revenue Totals:	\$ 551,497	\$ 20,315	\$ -	\$ -	\$ -	N/A
EXPENDITURES						
Capital Improvements	\$ 65,898	\$ (126,108)	\$ 200,332	\$ -	\$ (200,332)	-100.0%
Expenditure Totals:	\$ 65,898	\$ (126,108)	\$ 200,332	\$ -	\$ (200,332)	-100.0%
CHANGE IN FUND BALANCE	\$ 485,599	\$ 146,423	\$ (200,332)	\$ -	\$ 200,332	-100.0%
ENDING FUND BALANCE (estimated for 2024 & 2025)	\$ 486,176	\$ 380,383	\$ 180,051	\$ -	\$ (180,051)	-100.0%

DEBT SERVICE FUNDS

Debt service funds are used to account for the payment of interest and principal on long-term general obligation debt other than debt issued for and serviced primarily by enterprise funds. The City issues general obligation bonds for the acquisition of major capital facilities and infrastructure. General obligation bonds have been issued for both governmental and business-type activities. These bonds are reported in the proprietary funds if they are expected to be repaid from proprietary revenues. In addition, general obligation bonds have been issued to refund special assessments related bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the City.

DEBT SERVICE

GENERAL OBLIGATION FUNDS

Fund Mission

This fund was established to account for the resources accumulated for the payment of interest and principal on the outstanding governmental debt service activities. The City has pledged the full faith and credit and these bonds will be repaid from future tax levies.

General Obligation Debt Service Levies

	Actual Pay 2021	Actual Pay 2022	Actual Pay 2023	Actual Pay 2024	General Levy Pay 2025*
Debt Service Fund Levies:					
2017A Lease Revenue Refunding Bonds	\$ 93,090	\$ 96,065	\$ -	\$ -	\$ -
2020A G.O. Street Reconstruction Bonds	208,186	232,482	230,487	228,492	226,497
2021A G.O. Street Reconstruction Bonds		282,891	312,806	310,023	307,241
2022A G.O. Street Reconstruction Bonds			228,639	289,416	289,009
2023A G.O. Street Reconstruction Bonds				160,331	273,210
Total Debt Service Levies	\$ 301,276	\$ 611,438	\$ 771,932	\$ 988,262	\$ 1,095,957

General Obligation Street Reconstruction Bonds Outstanding

	Interest Rates	Issue Date	Final Maturity Date	Authorized & Issued	Balance 12/31/2023	Balance 12/31/24	Current Portion
General Obligation Street Reconstruction Bonds							
320 G.O. Street Reconstruction Bonds 2020A	1.0-1.625	8/25/2020	2/1/2041	\$ 3,030,000	\$ 2,650,000	\$ 2,460,000	\$ 190,000
321 G.O. Street Reconstruction Bonds 2021A	1.0-1.625	7/28/2021	2/1/2034	3,285,000	3,020,000	2,755,000	265,000
322 G.O. Street Reconstruction Bonds 2022A	4.31	12/1/2022	2/1/2043	3,535,000	3,535,000	3,495,000	40,000
323 G.O. Street Reconstruction Bonds 2023A	4	7/12/2023	2/1/2044	3,380,000	3,380,000	3,380,000	-
<i>Total G.O. Street Reconstruction Bonds</i>					\$ 12,585,000	\$ 12,090,000	\$ 495,000

General Obligation Street Reconstruction Bonds Annual Service Requirements to Maturity

	Governmental G.O. Activities		
	Principal	Interest	Total
2025	\$ 705,000	\$ 164,384	\$ 869,384
2026	715,000	156,708	871,708
2027	730,000	148,873	878,873
2028	740,000	140,831	880,831
2029	760,000	132,532	892,532
2030-2034	3,885,000	527,447	4,412,447
2035-2039	2,335,000	307,638	2,642,638
2040-2044	2,220,000	77,181	2,297,181
	\$12,090,000	\$1,655,595	\$13,745,595

CAPITAL PROJECTS FUNDS

Capital Projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by enterprise funds. Details of these funds can be found in the 10-Year Capital Improvement Plan.

Park Capital Improvement Fund - This fund accounts for parkland acquisition and other capital improvements in the City parks.

Equipment Replacement Fund -

Street Reconstruction Fund - This fund was established for the purpose of funding the periodic reconstruction of City streets and roadways.

MSA Road Reconstruction Fund - This fund was established to account for the accumulation of Municipal State Aid (MSA) to fund the periodic reconstruction of MSA designated roads.

Community Infrastructure Fund - This fund was established to account for various capital improvement projects that may be financed without the need to issue bonds.

CAPITAL IMPROVEMENTS FISCAL POLICY

GENERAL POLICY

Shorewood's Capital Improvements Program reflects an assessment of the community's needs and its ability to pay for major improvements. It is founded on the policy that reinvestment required for replacement, maintenance, or the increased efficiency of existing systems shall have priority over investments for expansion of existing systems or the provision of new services.

FUNDING PRIORITIES

Capital spending proposals will generally be funded on the following priority basis:

1. Those projects necessary for contributing to the public health and welfare.
2. Those projects which will help to maintain an existing system.
3. Those projects that will make an existing system more efficient.
4. Those projects representing the expansion of an existing system for new service or completely new public facility or service.

FUNDING PRINCIPLES

As a result, the following principles shall govern the implementation of the recommended Capital Improvements Program:

1. The City will make all capital improvements in accordance with the adopted Capital Improvements Program.
2. The City will develop a multi-year plan for Capital Improvements and update it annually.
3. The City will coordinate development of the Capital Improvements Program with development of the annual operating budget. Future optional costs associated with new capital improvements will be projected and included in operation budget forecasts.

	402 Parks Improvement	403 Equipment Replacement	404 Streets Improvements	405 MSA	406 Trails
REVENUES:					
Property tax levies	\$ 135,000	\$ 165,000	\$ 170,500	\$ -	\$ -
Interest Earnings	2,230	920	65,510	580	-
Municipal State Aid	-	-	-	724,500	-
Transfers In	150,000	400,000	428	-	-
TOTAL REVENUES	\$ 287,230	\$ 565,920	\$ 236,438	\$ 725,080	\$ -
EXPENDITURES:					
Street maintenance	-	-	310,000	-	-
Park improvement capital outlay	240,000	-	-	-	-
Vehicles & equipment	-	360,000	-	-	-
Computer Upgrades	-	10,900	-	-	-
Street capital improvements	-	-	798,000	724,500	-
Transfers Out	-	-	-	-	428
TOTAL EXPENDITURES	\$ 240,000	\$ 370,900	\$ 1,108,000	\$ 724,500	\$ 428
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 47,230	\$ 195,020	\$ (871,562)	\$ 580	\$ (428)

CAPITAL IMPROVEMENT

PARK IMPROVEMENT CAPITAL FUND (402)

Fund Mission

This fund was established to account for the resources accumulated from events and activities held at the City's community center, and the payment of expenditures related to operations of the community center. The City has committed charges for services revenues for operations. Property taxes support the community center when fees generated from facility rental are not sufficient to cover expenses.

Fund Description/Services

The Park Improvement Capital Fund provides for major facilities and equipment for City parks. Fees collected from new subdivision development and transfers from the General Fund are dedicated for the development and improvement of City parks.

Revenue/Expenditures

	Actual 2022	Actual 2023	Budget 2024	Budget 2025
<u>REVENUES</u>				
Property Taxes	118,000	123,000		135,000
Park Dedication Fees	13,000	78,000	-	-
Interest Earnings	(65)	(3,748)	(117)	2,230
Transfers in - Excess Reserves	-	-	-	150,000
TOTAL REVENUES	175,935	197,252	127,883	287,230
<u>EXPENDITURES</u>				
Other Misc.	-	160		
Other Improvements	168,362	753,292	-	240,000
TOTAL EXPENDITURES	211,122	753,452	-	240,000
Revenues Over/(Under) Expenditures	(35,187)	(556,200)	127,883	47,230
Beginning Fund Balance	(54,471)	(89,658)	(645,858)	148,593
Ending Fund Balance	(89,658)	(645,858)	(517,975)	195,823

CAPITAL IMPROVEMENT

EQUIPMENT REPLACEMENT CAPITAL FUND (403)

Fund Mission

This fund was established for the purpose of funding the replacement of capital equipment.

Fund Description/Services

The Equipment Replacement Capital Fund is supported by Property Taxes and there have been transfers from the General Fund over the years as well. These sources provide for the accumulation of funds for acquisition and replacement of equipment utilized in City operations and infrastructure.

Revenue/Expenditures

	Actual 2022	Actual 2023	Budget 2024	Budget 2025
<u>REVENUES</u>				
Property Taxes	118,000	123,000	128,000	165,000
Interest Earnings	(235)	31,824	6,942	920
Sale of Capital Assets	-	39,597	-	-
Transfers in - Excess Reserves	-	-	-	400,000
TOTAL REVENUES	117,765	194,421	134,942	565,920
<u>EXPENDITURES</u>				
Public Works	51,589	166,654	362,200	360,000
Administration	4,630	11,049	21,211	10,900
Parks	12,044	-	-	-
TOTAL EXPENDITURES	68,263	177,703	383,411	370,900
Revenues Over/(Under) Expenditures	49,502	16,718	(248,469)	195,020
Beginning Fund Balance	242,606	292,108	694,229	61,306
Ending Fund Balance	292,108	308,826	445,760	256,326

CAPITAL IMPROVEMENT

STREET RECONSTRUCTION CAPITAL FUND (404)

Fund Mission

This fund was established for the purpose of funding the periodic maintenance, upgrade, and reconstruction of City streets and roadways.

Fund Description/Services

The Street Improvement Capital Fund is supported by Property Tax Levy, Bond Proceeds. There have also been transfers periodically to supplement the fund with general operating surplus. The City's strategy to finance projects has been to bond. Bonds were issued from 2020-2023 to finance various projects within the fund, the City's outstanding debt will essentially grow larger each year until the first bonds issued in 2020 are paid off.

Revenue/Expenditures

	Actual 2022	Actual 2023	Budget 2024	Budget 2025
REVENUES				
Interest Earnings	(4,756)	217,237	\$ 28,387	\$ 65,510
Transfers in - Fund 406 closure	-	-	-	428
Capital Levy	118,000	123,000	128,000	170,500
TOTAL REVENUES	\$ 3,677,147	\$ 3,836,530	\$ 156,387	\$ 236,438
EXPENDITURES				
CIP Street Program	-	-	\$ 771,750	\$ 798,000
Chip Seal/Replay/Crack Seal	197,508	278,595	305,000	310,000
TOTAL EXPENDITURES	\$ 200,508	\$ 341,187	\$ 1,076,750	\$ 1,108,000
Revenues Over/(Under) Expenditures	\$ 3,476,639	\$ 3,495,343	\$ (920,363)	\$ (871,562)

CAPITAL IMPROVEMENT

MUNICIPAL STATE AID CAPITAL FUND (405)

Fund Mission

This fund was established to account for the accumulation of Municipal State Aid (MSA) to fund the periodic reconstruction of MSA designated roads.

Fund Description/Services

The MSA Street Improvement Capital Fund is supported by Municipal State Aid (MSA) Funds. The MSA Street program is administered through the State of Minnesota's Department of Transportation. The funds are used for the maintenance, upgrade, and reconstruction of City streets and roadways designated on the City's MSA system.

Revenue/Expenditures

	Actual 2022	Actual 2023	Budget 2024	Budget 2025
REVENUES				
Interest Earnings	\$ (126)	\$ 1,537	\$ 193	\$ 580
MSA	-	-	-	724,500
TOTAL REVENUES	\$ (126)	\$ 1,537	\$ 193	\$ 725,080
EXPENDITURES				
Other Improvements	\$ -	\$ -	\$ -	\$ 724,500
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 724,500
Revenues Over/(Under) Expenditures	\$ (126)	\$ 1,537	\$ 193	\$ 580
Beginning Fund Balance	\$ 38,458	\$ 38,332	\$ 38,524	\$ 38,910
Ending Fund Balance	\$ 38,332	\$ 39,869	\$ 38,716	\$ 39,490

CAPITAL IMPROVEMENT

COMMUNITY INFRASTRUCTURE CAPITAL FUND (450)

Fund Mission

This fund was established to account for various capital improvement public facilities projects that may be financed without the need to issue bonds.

Fund Description/Services

The Community Infrastructure Capital Fund provides for the accumulation of funds for acquisition, maintenance, and replacement of public facilities within the City.

Revenue/Expenditures

	Actual 2022	Actual 2023	Budget 2024	Budget 2025
REVENUES				
Interest Earnings	\$ (86)	\$ 3,220	\$ 1,158	\$ 1,240
Miscellaneous revenue	1,844	-	-	
TOTAL REVENUES	\$ 1,758	\$ 3,220	\$ 1,158	\$ 1,240
EXPENDITURES				
Other Improvements	\$ 1,844	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 1,844	\$ -	\$ -	\$ -
Revenues Over/(Under) Expenditures	\$ (86)	\$ 3,220	\$ 1,158	\$ 1,240
Beginning Fund Balance	\$ 230,538	\$ 230,452	\$ 231,604	\$ 239,210
Ending Fund Balance	\$ 230,452	\$ 233,672	\$ 232,762	\$ 240,450
Land Held For Resale	\$ 150,068	\$ 150,068	\$ 150,068	\$ 150,068
Fund Balance, Excluding Land Held For Resale	\$ 80,384	\$ 83,604	\$ 82,694	\$ 90,382

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business, where the costs of providing services to the general public are financed primarily through user charges.

Water Operations Fund - This fund is used to account for the activities of the City water system.

Water Debt Service Fund - This fund is used to account for accumulation of funds for, and payment of, debt service for the City water system.

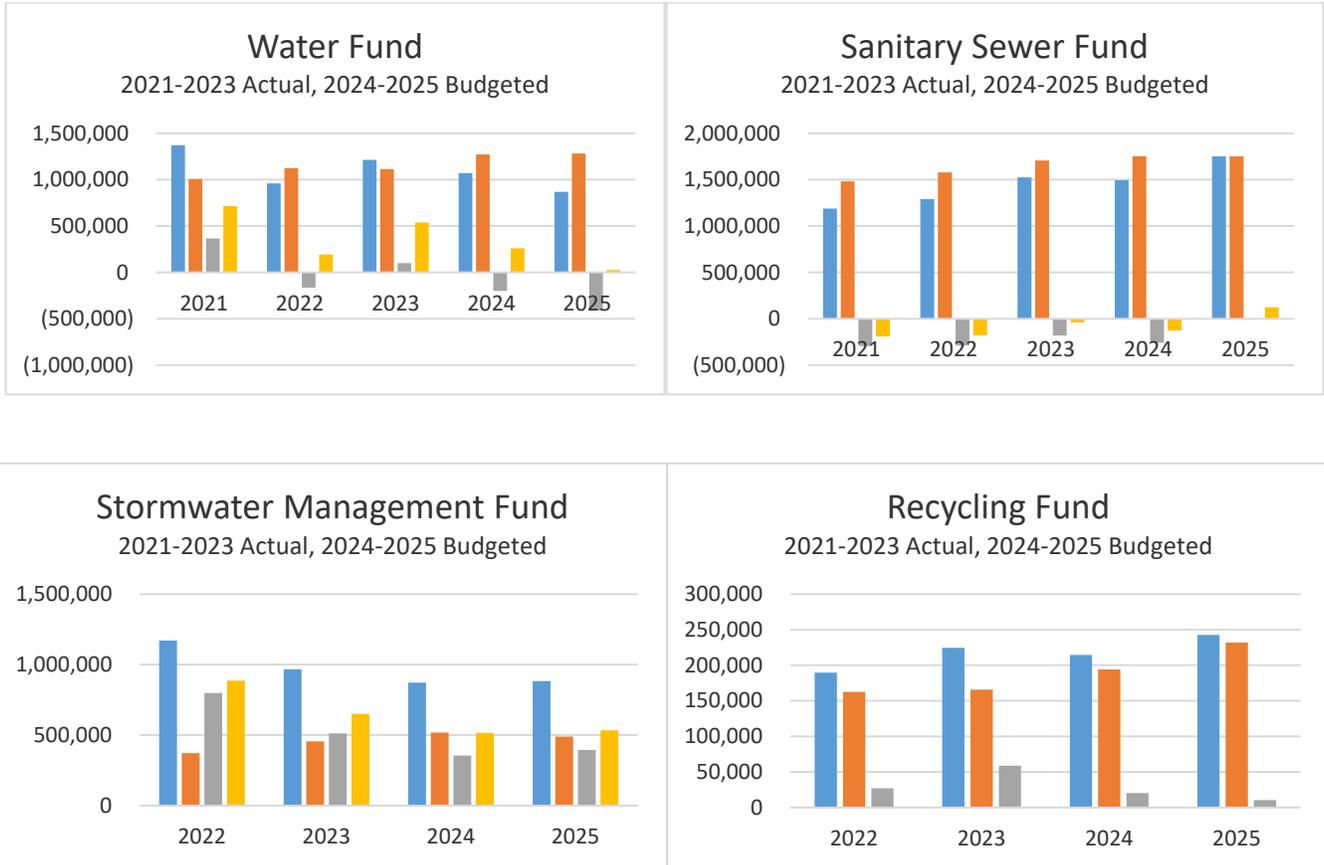
Sanitary Sewer Fund - This fund is used to account for the activities of the City sanitary sewer system.

Stormwater Management Fund - This fund is used to account for the activities of the City Stormwater Management system.

Recycling Fund - This fund is used to account for the activities of the City recycling program.

ENTERPRISE

The four Enterprise Funds of the City consist of the Water Fund, Sanitary Sewer Fund, Stormwater Management Fund, and the Recycling Fund. These funds are classified as enterprise, or proprietary funds, relying on user fees to support the operations, infrastructure, and capital improvements of the funds.



ENTERPRISE

WATER FUND (601)

Fund Mission

This fund is used to account for the activities of the City water system. To provide a safe, clean, uninterrupted supply of drinking water to all City residents connected to the municipal water system.

Fund Description/Services

The municipal water fund is responsible for operation and maintenance of six (6) well systems, including all pumps and well houses, maintenance of water towers, and extension of new water-main and construction of new water facilities, as necessary. This fund provides for the operation of the water system so that a continuous quality supply of water is furnished to customers at a reasonable cost. The water supply is maintained at proper pressure levels and bacteria free. Metering devices are also maintained to account for usage. The primary services provided by this fund are production and distribution of potable water for the residents, businesses, and institutions in the City of Shorewood. The distribution system also provides the general fire protection system (hydrants) for the City and is also responsible for City utility locates under the Gopher State One Call system.

Revenue/Expenditures

	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
<u>REVENUES</u>						
Utility Revenue	\$ 812,193	\$ 945,122	\$ 990,000	\$ 796,500	\$ (193,500)	-19.55%
Water Connection Fees	75,000	126,477	25,000	25,000	0	0.00%
Utility Permit Fees	1,050	1,680	1,000	0	(1,000)	-100.00%
Water Meter Sales	9,760	9,457	15,000	10,000	(5,000)	-33.33%
State Surcharge	0	74	0	0	0	
Miscellaneous Revenue	56,956	128,380	38,500	37,180	(1,320)	-3.4%
Capital Contribution	4,528	0	0	0	0	
Bonds Premium	0	1,549	0	0	0	
Total Revenues	\$ 959,487	\$ 1,212,739	\$ 1,069,500	\$ 868,680	\$ (200,820)	-18.78%
<u>EXPENSES</u>						
Personal Services	\$ 324,866	\$ 266,279	\$ 328,343	\$ 342,720	\$ 14,377	4.38%
Supplies	126,977	129,950	140,700	147,200	6,500	4.62%
Other Services and Charges	628,099	607,348	690,100	685,308	(4,792)	-0.69%
Non-Operating Expenses	44,221	109,249	111,365	105,173	(6,192)	-5.56%
Total Expenses	\$ 1,124,163	\$ 1,112,825	\$ 1,270,508	\$ 1,280,401	\$ 9,893	0.78%
Change in Net Position	\$ (164,676)	\$ 99,914	\$ (201,008)	\$ (411,721)	\$ (210,713)	104.83%

ENTERPRISE

SANITARY SEWER FUND (611)

Fund Mission

This fund is used to account for the activities of the City sanitary sewer system.

Fund Description/Services

The Sanitary Sewer Fund finances the operation and maintenance of the City's wastewater collection, including fourteen sanitary sewer lift stations throughout the system. As well as cleaning, televising and repairing sewer mains to control inflow and infiltration. Sewage treatment is performed by Metropolitan Council Environmental Services (MCES) and is provided for in this area.

Revenue/Expenditures

	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
<u>REVENUES</u>						
Utility Revenue	\$ 1,285,352	\$ 1,388,300	\$ 1,476,950	\$ 1,735,410	\$ 258,460	17.50%
Sewer Connection Fees	2,400	21,760	5,000	5,000	0	0.00%
Utility Permit Fees	1,200	450	3,000	1,000	(2,000)	-66.67%
Miscellaneous Revenue	(846)	112,013	8,750	9,000	250	2.9%
Capital Contribution	0	0	0	0	0	
Bonds Premium	20	1,123	0	0	0	
Total Revenues	\$ 1,288,126	\$ 1,524,678	\$ 1,493,700	\$ 1,750,410	\$ 256,710	17.19%
<u>EXPENSES</u>						
Personal Services	\$ 267,761	\$ 199,682	\$ 279,520	\$ 289,150	\$ 9,630	3.45%
Supplies	8,716	14,671	15,150	15,450	300	1.98%
Other Services and Charges	1,264,249	1,394,659	1,360,272	1,355,690	(4,582)	-0.34%
Non-Operating Expenses	36,407	96,130	96,410	90,120	(6,290)	-6.52%
Total Expenses	\$ 1,577,133	\$ 1,705,142	\$ 1,751,352	\$ 1,750,410	\$ (942)	-0.05%
Change in Net Position	\$ (289,007)	\$ (180,464)	\$ (257,652)	\$ -	\$ 257,652	-100.00%

ENTERPRISE

STORMWATER MANAGEMENT FUND (631)

Fund Mission

This fund is used to account for the activities of the City Stormwater Management system.

Fund Description/Services

The Stormwater Management Fund is utilized to provide the operation, maintenance and repair of the stormwater conveyance system, including 14 miles of infrastructure, including catch basins, drainage ditches, and retention posts. As well as implementation of the city-wide Stormwater Pollution Prevention Program (SWPPP) for compliance with the NPDES Municipal Separate Storm Sewer System (MS4) permit program, which authorized the City to discharge stormwater runoff. Infrastructure and stormwater facilities are properly maintained to manage, convey, and treat stormwater runoff. In addition, infrastructure improvements are constructed and repaired as deemed necessary.

Revenue/Expenditures

	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
REVENUES						
Utility Revenue	\$ 487,273	\$ 515,978	\$ 545,400	\$ 556,800	\$ 11,400	2.09%
Franchise Fees-Electric	171,464	172,318	171,200	171,200	-	0.00%
Franchise Fees-Gas	150,638	150,546	150,000	150,000	-	0.00%
Miscellaneous Revenue	(3,529)	127,833	5,000	5,000	-	0.0%
Capital Contribution	364,728	-	-	-	-	
Bonds Premium	-	1,201	-	-	-	
Total Revenues	\$ 1,170,574	\$ 966,675	\$ 871,600	\$ 883,000	\$ 11,400	10.23%
EXPENSES						
Personal Services	\$ 71,870	\$ 67,327	\$ 86,230	\$ 87,160	\$ 930	8.08%
Supplies	5,410	11,283	9,350	9,750	400	10.17%
Other Services and Charges	220,373	224,645	270,700	249,700	(21,000)	35.93%
Non-Operating Expenses	74,454	151,563	150,648	142,150	(8,498)	166.87%
Total Expenses	\$ 372,107	\$ 454,817	\$ 516,928	\$ 488,760	\$ (28,168)	49.71%
Change in Net Position	\$ 798,467	\$ 511,858	\$ 354,672	\$ 394,240	\$ 39,568	-16.93%

ENTERPRISE

RECYCLING FUND (621)

Fund Mission

This fund is used to account for the activities of the City recycling program.

Fund Description/Services

The City contracts with Republic Services for residential recycling. Each single-family home up to four-plex is covered under the service contract. The collection is every other week, and each property is provided with 65 or 90-gallon recycling carts depending on preference.

Revenue/Expenditures

	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
REVENUES						
Utility Revenue	\$ 168,258	\$ 169,684	\$ 190,000	\$ 218,200	\$ 28,200	14.84%
Miscellaneous Revenue	(113)	32,630	3,301	3,300	-	-0.03%
City Cleanup Charges	5,685	6,344	6,000	6,000	-	0.00%
Miscellaneous Grant	15,727	15,783	15,000	15,000	-	0.00%
Total Revenues	\$ 189,557	\$ 224,441	\$ 214,301	\$ 242,500	\$ 28,199	13.16%
EXPENSES						
Personal Services	\$ 20,633	\$ 5,456	\$ 19,114	\$ 14,230	\$ (4,884)	-25.55%
Supplies	4,220	5,123	10,500	10,500	-	0.00%
Other Services and Charges	137,733	155,048	164,400	207,200	42,800	26.03%
Total Expenses	\$ 162,586	\$ 165,627	\$ 194,014	\$ 231,930	\$ 37,916	19.54%
Change in Net Position	\$ 26,971	\$ 58,814	\$ 20,287	\$ 10,570	\$ (9,717)	-47.90%

GENERAL FUND DETAILED BUDGETS

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

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Final Budget 2025	Budget Change 2025	Percentage Change 2025
REVENUES							
TAXES							
101-00-3010-0000	CURRENT AD VALOREM TAXES	\$ 5,003,008	\$ 5,182,970	\$ 5,638,012	\$ 5,905,113	\$ 267,101	4.7%
101-00-3011-0000	DELINQUENT AD VALOREM TAXES	9,444	7,618	-	-	-	
101-00-3100-0000	FISCAL DISPARITIES	171,948	154,209	-	-	-	
101-00-3191-0000	PENALTIES & INT. ON AD VALOREM	4,895	1,795	-	-	-	
	Total Taxes	5,189,295	5,346,592	5,638,012	5,905,113	267,101	4.7%
LICENSES & PERMITS							
101-00-3211-0000	LIQUOR LICENSES	1,430	3,230	3,500	3,500	-	0.0%
101-00-3212-0000	TOBACCO LICENSES	1,500	2,250	500	2,250	1,750	350.0%
101-00-3215-0000	REFUSE COLLECTION LICENSES	1,350	1,825	1,375	1,825	450	32.7%
101-00-3216-0000	TREE TRIMMING LICENSES	630	1,050	500	600	100	20.0%
101-24-3217-0000	RENTAL HOUSING LICENSES	2,935	4,425	2,400	4,100	1,700	70.8%
101-00-3218-0000	OTHER BUSINESS LICENSES&PEN	610	1,584	750	750	-	0.0%
101-00-3219-0000	LAWN FERTILIZER LICENSE	180	150	200	200	-	0.0%
101-00-3221-0000	BUILDING PERMITS	4,279	9,025	-	-	-	
101-24-3221-0000	BUILDING PERMITS	265,228	222,591	180,000	200,000	20,000	11.1%
101-24-3222-0000	PLAN CHECK FEES	82,121	77,769	40,000	60,000	20,000	50.0%
101-00-3223-0000	DOG LICENSES	1,035	1,305	2,000	1,500	(500)	-25.0%
101-00-3224-0000	FARM ANIMAL PERMIT	150	150	-	-	-	
101-00-3225-0000	HORSE PERMITS	25	25	-	-	-	
101-00-3226-0000	OTHER NON-BUSINESS LICENSES AN	-	-	-	-	-	
101-00-3235-0000	SOLICITOR PERMIT	400	150	1,000	500	(500)	-50.0%
	Total Licenses & Permits	361,873	325,529	232,225	275,225	43,000	18.5%
INTERGOVERNMENTAL							
101-00-3314-0000	BULLETPROOF VEST GRANT	-	-	500	-	(500)	-100.0%
101-00-3340-0000	PUBLIC SAFETY STATE AID	-	342,512	-	-	-	
101-00-3343-0000	MKT VALUE CREDIT AID	66	42	-	-	-	
101-00-3344-0000	PERA AID	-	-	4,750	4,750	-	0.0%
101-00-3345-0000	MUNICIPAL STATE AID FOR STREET	109,644	106,846	108,000	131,500	23,500	21.8%
101-00-3348-0000	PRES NOMINATION PRIMARY REIMB	-	-	-	-	-	
101-00-3362-0000	MISC GRANTS	-	-	-	-	-	
101-00-3365-0000	EXCELSIOR ANNEX-DETACH	1,594	55	2,200	-	(2,200)	-100.0%
	Total Intergovernmental	111,304	449,455	115,450	136,250	20,800	18.0%
CHARGES FOR SERVICES							
101-00-3413-0000	ZONING AND SUBDIVISION FEES	10,538	11,742	10,000	10,000	-	0.0%
101-00-3414-0000	PASS-THRU CHARGES	-	(2,210)	-	-	-	
101-00-3415-0000	SALE OF COPIES	695	237	250	250	-	0.0%
101-00-3417-0000	SPECIAL ASSESSMENT SEARCHES	150	(175)	-	-	-	
101-00-3420-0000	ELECTION FILING FEES	10	-	10	-	(10)	-100.0%
101-00-3471-0000	PARK FEES & RENTALS	39,822	34,999	35,000	-	(35,000)	-100.0%
101-53-3471-0000	PARK FEES & RENTALS	-	235	-	35,000	35,000	
101-00-3472-0000	TREE SALES	8,502	8,729	7,000	8,000	1,000	14.3%

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

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Final Budget 2025	Budget Change 2025	Percentage Change 2025
101-00-3473-0000	PARK PROGRAM FEES	167	-	-	-	-	
101-00-3474-0000	ARCTIC FEVER DONATIONS	4,260	3,292	2,210	3,000	790	35.7%
101-53-3475-0000	ARCTIC FEVER TEA PARTY		(25)	-	-	-	
101-53-3476-0000	COMM GARDEN PLOT RENTAL	1,340	1,285	1,200	1,500	300	25.0%
101-53-3478-0000	SAFETY CAMP	(466)	(933)	500	-	(500)	-100.0%
101-53-3479-0000	MUSIC IN THE PARK	-	(1,655)	-	-	-	
101-53-3480-0000	PARK PROGRAM FEES		692	-	-	-	
101-00-3482-0000	SPECIAL EVENT PERMIT FEES	200	350	400	350	(50)	-12.5%
	Total Charges for Services	65,218	56,563	56,570	58,100	1,530	2.7%
<u>FINES & FORFEITURES</u>							
101-00-3510-0000	FINES & FORFEITS	68,409	80,525	60,000	64,500	4,500	7.5%
	Total Fines & Forfeitures	68,409	80,525	60,000	64,500	4,500	7.5%
<u>SPECIAL ASSESSMENTS</u>							
101-00-3610-0000	SPECIAL ASSESSMENT-CURRENT	6,675	13,103	5,000	5,000	-	0.0%
	Total Special Assessments	6,675	13,103	5,000	5,000	-	0.0%
<u>MISCELLANEOUS</u>							
101-00-3620-0000	INTEREST EARNINGS	(4,398)	195,622	20,000	100,000	80,000	400.0%
101-00-3622-0000	LEASE INTEREST REVENUE	70,248	67,630	-	-	-	
101-00-3623-0000	CONTRIBUTIONS AND DONATIONS	(460)	-	-	-	-	
101-53-3623-0000	PARK DONATIONS	1,000	24	-	-	-	
101-00-3624-0000	REFUNDS & REIMBURSEMENTS	21,884	34,030	25,000	45,700	20,700	82.8%
101-00-3627-0000	CELLULAR ANTENNA REVENUE	253,070	226,729	202,000	166,000	(36,000)	-17.8%
101-00-3670-0000	MISCELLANEOUS REVENUE	3,825	30,312	1,034	1,000	(34)	-3.3%
	Total Miscellaneous	345,169	554,347	248,034	312,700	64,666	26.1%
	TOTAL REVENUES	6,147,943	6,826,114	6,355,291	6,756,888	401,597	6.3%
<u>OTHER FINANCING SOURCES</u>							
101-00-3920-0000	TRANSFERS IN	25,000	25,000	25,000	25,000	-	0.0%
	TOTAL OTHER FINANCING SOURCES	25,000	25,000	25,000	25,000	-	0.0%
CONTINGENCY / USE OF FUND BALANCE					603,332	603,332	
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 6,172,943	\$ 6,851,114	\$ 6,380,291	\$ 7,385,220	\$ 1,004,929	15.8%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
<u>EXPENDITURES</u>							
DEPT 11	<u>COUNCIL</u>						
<u>PERSONAL SERVICES</u>							
101-11-4103-0000	PART-TIME	\$ 20,600	\$ 25,100	\$ 25,500	\$ 25,500	\$ -	0.0%
101-11-4122-0000	FICA CONTRIB - CITY SHARE	1,576	1,920	1,951	1,950	(1)	-0.1%
	Total Personal Services	<u>22,176</u>	<u>27,020</u>	<u>27,451</u>	<u>27,450</u>	<u>(1)</u>	0.0%
<u>SUPPLIES</u>							
101-11-4245-0000	GENERAL SUPPLIES	4,443	2,735	3,000	3,000	-	0.0%
	Total Supplies	<u>4,443</u>	<u>2,735</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	0.0%
<u>OTHER SERVICES AND CHARGES</u>							
101-11-4331-0000	TRAVEL, CONFERENCE & SCHOOL	2,215	1,030	3,000	5,000	2,000	66.7%
101-11-4346-0000	EVENTS	7,000	7,500	8,000	8,000	-	0.0%
101-11-4351-0000	PRINTING AND PUBLISHING	-	310	200	200	-	0.0%
101-11-4400-0000	CONTRACTUAL SERVICES	560	9,633	8,500	4,500	(4,000)	-47.1%
101-11-4433-0000	DUES AND SUBSCRIPTIONS	38,124	34,455	50,000	44,000	(6,000)	-12.0%
	Total Other Services and Charges	<u>47,899</u>	<u>52,928</u>	<u>69,700</u>	<u>61,700</u>	<u>(8,000)</u>	-11.5%
	Total Council	<u>\$ 74,518</u>	<u>\$ 82,684</u>	<u>\$ 100,151</u>	<u>\$ 92,150</u>	<u>\$ (8,001)</u>	-8.0%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 13	<u>ADMINISTRATION</u>						
	<u>PERSONAL SERVICES</u>						
101-13-4101-0000	FULL-TIME REGULAR	315,662	401,249	417,139	475,110	57,971	13.9%
101-13-4102-0000	OVERTIME	662	-	-	-	-	N/A
101-13-4103-0000	PART-TIME	19,764	23,120	28,101	-	(28,101)	-100.0%
101-13-4121-0000	PERA CONTRIB - CITY SHARE	20,764	31,626	33,393	35,630	2,237	6.7%
101-13-4122-0000	FICA CONTRIB - CITY SHARE	24,771	31,039	34,061	36,350	2,289	6.7%
101-13-4131-0000	EMPLOYEE INSURANCE - CITY	48,493	51,842	55,933	70,710	14,777	26.4%
101-13-4151-0000	WORKERS COMPENSATION	2,236	1,584	3,574	3,130	(444)	-12.4%
	Total Personal Services	432,352	540,460	572,201	620,930	48,729	8.5%
	<u>SUPPLIES</u>						
101-13-4200-0000	OFFICE SUPPLIES	4,637	8,758	5,000	5,000	-	0.0%
101-13-4208-0000	POSTAGE	7,705	7,509	8,000	8,000	-	0.0%
101-13-4245-0000	GENERAL SUPPLIES	1,690	4,942	5,000	5,000	-	0.0%
	Total Supplies	14,032	21,208	18,000	18,000	-	0.0%
	<u>OTHER SERVICES AND CHARGES</u>						
101-13-4321-0000	COMMUNICATIONS - VOICE/DATA	360	2,508	5,000	5,000	-	0.0%
101-13-4331-0000	TRAVEL, CONFERENCE & SCHOOL	3,272	6,978	8,500	9,000	500	5.9%
101-13-4351-0000	PRINTING AND PUBLISHING	12,129	16,113	14,000	14,000	-	0.0%
101-13-4400-0000	CONTRACTUAL SERVICES	118,379	34,193	53,000	59,000	6,000	11.3%
101-13-4433-0000	DUES AND SUBSCRIPTIONS	10,544	11,815	12,000	13,000	1,000	8.3%
	Total Other Services and Charges	144,684	71,606	92,500	100,000	7,500	8.1%
	Total Administration	591,068	633,274	682,701	738,930	56,229	8.2%

General Fund
2025 Budget
Expenditures by Line Item

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

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 15	<u>FINANCE</u>						
	<u>PERSONAL SERVICES</u>						
101-15-4101-0000	FULL-TIME REGULAR	146,073	150,510	159,607	165,760	6,153	3.9%
101-15-4121-0000	PERA CONTRIB - CITY SHARE	10,956	11,284	11,971	12,430	459	3.8%
101-15-4122-0000	FICA CONTRIB - CITY SHARE	11,176	11,516	12,210	12,680	470	3.8%
101-15-4131-0000	EMPLOYEE INSURANCE - CITY	17,190	17,782	19,005	22,360	3,355	17.7%
101-15-4151-0000	WORKERS COMPENSATION	1,044	765	1,309	1,120	(189)	-14.4%
	Total Personal Services	<u>186,439</u>	<u>191,857</u>	<u>204,102</u>	<u>214,350</u>	<u>10,248</u>	5.0%
	<u>SUPPLIES</u>						
101-15-4200-0000	OFFICE SUPPLIES	387	910	1,000	1,000	-	0.0%
101-15-4221-0000	MAINTENANCE OF EQUIPMENT	18,728	19,829	22,000	23,500	1,500	6.8%
	Total Supplies	<u>19,115</u>	<u>20,739</u>	<u>23,000</u>	<u>24,500</u>	<u>1,500</u>	6.5%
	<u>OTHER SERVICES AND CHARGES</u>						
101-15-4321-0000	COMMUNICATIONS - VOICE/DATA	-	375	-	-	-	N/A
101-15-4331-0000	TRAVEL, CONFERENCE & SCHOOL	1,160	1,288	3,000	3,200	200	6.7%
101-15-4351-0000	PRINTING AND PUBLISHING	1,804	1,452	2,500	2,000	(500)	-20.0%
101-15-4400-0000	CONTRACTUAL SERVICES	326	214	1,500	1,500	-	0.0%
101-15-4433-0000	DUES AND SUBSCRIPTIONS	1,062	935	1,200	1,400	200	16.7%
101-15-4450-0000	BANK SERVICE CHARGES	3,956	2,891	5,000	5,100	100	2.0%
	Total Other Services and Charges	<u>8,308</u>	<u>7,155</u>	<u>13,200</u>	<u>13,200</u>	<u>-</u>	0.0%
	Total Finance	<u>213,862</u>	<u>219,751</u>	<u>240,302</u>	<u>252,050</u>	<u>11,748</u>	4.9%

General Fund
 2025 Budget
 Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 16	<u>PROFESSIONAL SERVICES</u>						
	<u>OTHER SERVICES AND CHARGES</u>						
101-16-4301-0000	AUDITING & ACCOUNTING	33,485	45,322	39,000	39,000	-	0.0%
101-16-4304-0000	LEGAL FEES	88,843	165,345	100,000	155,000	55,000	55.0%
101-16-4400-0000	CONTRACTUAL SERVICES	155,000	170,950	181,000	20,000	(161,000)	-89.0%
	Total Other Services and Charges	277,328	381,617	320,000	214,000	(106,000)	-33.1%
	Total Professional Services	277,328	381,617	320,000	214,000	(106,000)	-33.1%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 18	<u>PLANNING</u>						
	<u>PERSONAL SERVICES</u>						
101-18-4101-0000	FULL-TIME REGULAR	203,029	220,222	200,277	273,970	73,693	36.8%
101-18-4103-0000	PART-TIME	7,059	5,911	26,978	-	(26,978)	-100.0%
101-18-4121-0000	PERA CONTRIB - CITY SHARE	15,757	16,959	17,044	20,550	3,506	20.6%
101-18-4122-0000	FICA CONTRIB - CITY SHARE	14,455	15,717	17,385	20,960	3,575	20.6%
101-18-4131-0000	EMPLOYEE INSURANCE - CITY	33,051	38,725	32,412	56,260	23,848	73.6%
101-18-4151-0000	WORKERS COMPENSATION	1,808	704	1,605	1,600	(5)	-0.3%
	Total Personal Services	275,159	298,238	295,701	373,340	77,639	26.3%
	<u>SUPPLIES</u>						
101-18-4200-0000	OFFICE SUPPLIES	482	373	500	1,300	800	160.0%
101-18-4221-0000	MAINTENANCE OF EQUIPMENT	(274)	2,032	500	500	-	0.0%
101-18-4245-0000	GENERAL SUPPLIES	194	69	500	500	-	0.0%
	Total Supplies	402	2,473	1,500	2,300	800	53.3%
	<u>OTHER SERVICES AND CHARGES</u>						
101-18-4304-0000	LEGAL FEES	7,149	2,221	10,000	5,000	(5,000)	-50.0%
101-18-4321-0000	COMMUNICATIONS - VOICE/DATA	-	1,018	1,000	1,000	-	0.0%
101-18-4331-0000	TRAVEL, CONFERENCE & SCHOOL	427	606	3,000	2,000	(1,000)	-33.3%
101-18-4351-0000	PRINTING AND PUBLISHING	999	693	1,000	1,000	-	0.0%
101-18-4400-0000	CONTRACTUAL SERVICES	9,203	4,577	25,000	100,000	75,000	300.0%
101-18-4433-0000	DUES AND SUBSCRIPTIONS	1,138	6,700	1,500	2,500	1,000	66.7%
	Total Other Services and Charges	18,916	15,814	41,500	111,500	70,000	168.7%
	Total Planning	294,477	316,525	338,701	487,140	148,439	43.8%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 19	<u>MUNICIPAL BUILDINGS</u>						
	<u>SUPPLIES</u>						
101-19-4221-0000	MAINTENANCE OF EQUIPMENT	11,789	11,673	18,000	18,000	-	0.0%
101-19-4223-0000	MAINTENANCE OF BUILDINGS	675	13,900	17,000	17,000	-	0.0%
101-19-4245-0000	GENERAL SUPPLIES	4,420	4,034	4,000	4,000	-	0.0%
	Total Supplies	16,884	29,607	39,000	39,000	-	0.0%
	<u>OTHER SERVICES AND CHARGES</u>						
101-19-4321-0000	COMMUNICATIONS - VOICE/DATA	70,237	77,067	99,000	99,000	-	0.0%
101-19-4331-0000	TRAVEL, CONFERENCE & SCHOOL	114	30	-	-	-	N/A
101-19-4360-0000	INSURANCE	107,908	119,819	125,000	130,000	5,000	4.0%
101-19-4380-0000	UTILITY SERVICES	12,955	12,699	15,000	15,000	-	0.0%
101-19-4400-0000	CONTRACTUAL SERVICES	21,456	20,529	24,000	30,000	6,000	25.0%
101-19-4410-0000	RENTALS	780	780	1,200	1,200	-	0.0%
101-19-4433-0000	DUES AND SUBSCRIPTIONS	1,098	474	1,200	1,200	-	0.0%
101-19-4437-0000	TAXES/LICENSES	16	-	100	100	-	0.0%
	Total Other Services and Charges	214,564	231,398	265,500	276,500	11,000	4.1%
	Total Municipal Buildings	231,448	261,005	304,500	315,500	11,000	3.6%
	TOTAL GENERAL GOVERNMENT	1,704,766	1,894,440	2,021,555	2,101,270	79,715	3.9%

General Fund
 2025 Budget
 Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 21	<u>POLICE</u>						
	<u>OTHER SERVICES AND CHARGES</u>						
101-21-4400-0000	CONTRACTUAL SERVICES	1,406,639	1,482,396	1,538,043	1,684,422	146,379	9.5%
101-21-4440-0000	MISC SERVICES/CONTINGENCY	2,920	4,307	3,000	53,708	50,708	1690.3%
	Total Other Services and Charges	<u>1,409,559</u>	<u>1,486,703</u>	<u>1,541,043</u>	<u>1,738,130</u>	<u>197,087</u>	12.8%
	<u>CAPITAL OUTLAY</u>						
101-21-4620-0000	BUILDINGS & STRUCTURES	208,947	-	-	-	-	N/A
	Total Police	<u>1,618,506</u>	<u>1,486,703</u>	<u>1,541,043</u>	<u>1,738,130</u>	<u>197,087</u>	12.8%

General Fund
 2025 Budget
 Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 22	<u>FIRE</u>						
	<u>OTHER SERVICES AND CHARGES</u>						
101-22-4400-0000	CONTRACTUAL SERVICES - EXCELSIOR	457,758	542,531	634,080	750,240	116,160	18.3%
101-22-4400-0000	CONTRACTUAL SERVICES - MOUND	26,391	27,653	32,646	30,000	(2,646)	-8.1%
	Total Other Services and Charges	484,149	570,184	666,726	780,240	113,514	17.0%
	<u>CAPITAL OUTLAY</u>						
101-22-4620-0000	BUILDINGS & STRUCTURES	260,758	200,116	112,281	93,340	(18,941)	-16.9%
	Total Fire	744,907	770,300	779,007	873,580	94,573	12.1%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	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	94,336	102,574	148,455	121,200	(27,255)	-18.4%
101-24-4121-0000	PERA CONTRIB - CITY SHARE	7,076	7,692	11,134	9,090	(2,044)	-18.4%
101-24-4122-0000	FICA CONTRIB - CITY SHARE	7,208	7,792	11,357	9,270	(2,087)	-18.4%
101-24-4131-0000	EMPLOYEE INSURANCE - CITY	17,205	19,575	29,748	21,510	(8,238)	-27.7%
101-24-4151-0000	WORKERS COMPENSATION	620	454	1,074	870	(204)	-19.0%
	Total Personal Services	<u>126,445</u>	<u>138,087</u>	<u>201,768</u>	<u>161,940</u>	<u>(39,828)</u>	-19.7%
	<u>SUPPLIES</u>						
101-24-4200-0000	OFFICE SUPPLIES	69	68	300	300	-	0.0%
101-24-4212-0000	MOTOR FUELS & LUBRICANTS	1,427	1,171	2,400	1,500	(900)	-37.5%
101-24-4221-0000	MAINTENANCE OF EQUIPMENT	-	-	500	-	(500)	-100.0%
101-24-4245-0000	GENERAL SUPPLIES	-	164	100	1,500	1,400	1400.0%
	Total Supplies	<u>1,496</u>	<u>1,403</u>	<u>3,300</u>	<u>3,300</u>	<u>-</u>	0.0%
	<u>OTHER SERVICES AND CHARGES</u>						
101-24-4321-0000	COMMUNICATIONS - VOICE/DATA	642	829	500	600	100	20.0%
101-24-4331-0000	TRAVEL, CONFERENCE & SCHOOL	960	1,308	2,000	2,000	-	0.0%
101-24-4400-0000	CONTRACTUAL SERVICES	23,160	12,840	30,000	30,000	-	0.0%
101-24-4433-0000	DUES AND SUBSCRIPTIONS	531	361	600	600	-	0.0%
101-24-4437-0000	TAXES/LICENSES	-	-	-	-	-	N/A
	Total Other Services and Charges	<u>25,293</u>	<u>15,338</u>	<u>33,100</u>	<u>33,200</u>	<u>100</u>	0.3%
	Total Protective Inspections	<u>153,234</u>	<u>154,829</u>	<u>238,168</u>	<u>198,440</u>	<u>(39,728)</u>	-16.7%
	TOTAL PUBLIC SAFETY	<u>2,516,647</u>	<u>2,411,831</u>	<u>2,558,218</u>	<u>2,810,150</u>	<u>251,932</u>	9.8%

General Fund
 2025 Budget
 Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 31	<u>CITY ENGINEER</u>						
	<u>SUPPLIES</u>						
101-31-4200-0000	OFFICE SUPPLIES	-	70	-	-	-	N/A
101-31-4245-0000	GENERAL SUPPLIES	190	-	-	-	-	N/A
	Total Supplies	190	70	-	-	-	N/A
	<u>OTHER SERVICES AND CHARGES</u>						
101-31-4303-0000	ENGINEERING FEES	110,054	139,719	140,000	145,000	5,000	3.6%
101-31-4400-0000	CONTRACTUAL SERVICES	173	-	-	-	-	N/A
	Total Other Services and Charges	110,227	139,719	140,000	145,000	5,000	3.6%
	Total City Engineer	110,417	139,789	140,000	145,000	5,000	3.6%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	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	421,468	453,250	432,171	463,340	31,169	7.2%
101-32-4102-0000	OVERTIME	9,130	7,288	5,000	5,000	-	0.0%
101-32-4103-0000	PART-TIME	-	2,358	-	-	-	N/A
101-32-4105-0000	STREET PAGER PAY	7,091	3,503	8,500	8,500	-	0.0%
101-32-4121-0000	PERA CONTRIB - CITY SHARE	27,666	34,944	32,413	34,750	2,337	7.2%
101-32-4122-0000	FICA CONTRIB - CITY SHARE	30,632	34,194	33,061	35,450	2,389	7.2%
101-32-4131-0000	EMPLOYEE INSURANCE - CITY	56,729	71,161	74,134	83,840	9,706	13.1%
101-32-4141-0000	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	N/A
101-32-4151-0000	WORKERS COMPENSATION	30,070	25,642	44,791	22,080	(22,711)	-50.7%
	Total Personal Services	582,786	632,340	630,070	652,960	22,890	3.6%
	<u>SUPPLIES</u>						
101-32-4200-0000	OFFICE SUPPLIES	2,214	1,111	400	400	-	0.0%
101-32-4208-0000	POSTAGE	19	-	-	-	-	N/A
101-32-4212-0000	MOTOR FUELS & LUBRICANTS	55,105	55,042	52,000	54,000	2,000	3.8%
101-32-4221-0000	MAINTENANCE OF EQUIPMENT	52,925	37,762	35,000	35,000	-	0.0%
101-32-4223-0000	MAINTENANCE OF BUILDINGS	6,007	14,759	17,000	17,000	-	0.0%
101-32-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	3,453	2,719	3,500	3,500	-	0.0%
101-32-4245-0000	GENERAL SUPPLIES	19,799	19,260	23,000	23,000	-	0.0%
101-32-4250-0000	ROAD MAINT MATERIALS	34,285	65,170	70,000	70,000	-	0.0%
	Total Supplies	173,807	195,822	200,900	202,900	2,000	1.0%
	<u>OTHER SERVICES AND CHARGES</u>						
101-32-4303-0000	ENGINEERING FEES	33	-	-	-	-	N/A
101-32-4305-0000	DRUG TESTING	883	991	1,200	1,200	-	0.0%
101-32-4321-0000	COMMUNICATIONS - VOICE/DATA	6,509	9,473	8,000	8,000	-	0.0%
101-32-4331-0000	TRAVEL, CONFERENCE & SCHOOL	2,063	3,366	7,500	7,500	-	0.0%
101-32-4351-0000	PRINTING AND PUBLISHING	-	50	-	-	-	N/A
101-32-4380-0000	UTILITY SERVICES	11,229	11,820	15,000	15,000	-	0.0%
101-32-4399-0000	UTILITIES-STREET LIGHTS	51,954	51,415	45,000	52,000	7,000	15.6%
101-32-4400-0000	CONTRACTUAL SERVICES	70,313	95,364	120,000	130,000	10,000	8.3%
101-32-4410-0000	RENTALS	800	631	1,400	1,400	-	0.0%
101-32-4433-0000	DUES AND SUBSCRIPTIONS	487	519	1,700	1,700	-	0.0%
101-32-4437-0000	TAXES/LICENSES	968	331	1,000	1,000	-	0.0%
101-32-4440-0000	MISC SERVICES/CONTINGENCY	-	80	-	-	-	N/A
	Total Other Services and Charges	145,239	174,041	200,800	217,800	17,000	8.5%
	Total Public Works	901,832	1,002,203	1,031,770	1,073,660	41,890	4.1%

General Fund
 2025 Budget
 Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 33	<u>ICE AND SNOW REMOVAL</u>						
	<u>PERSONAL SERVICES</u>						
101-33-4101-0000	FULL-TIME REGULAR	56,208	41,662	38,843	46,330	7,487	19.3%
101-33-4102-0000	OVERTIME	11,733	12,675	10,000	10,000	-	0.0%
101-33-4103-0000	PART-TIME	-	70	-	-	-	N/A
101-33-4121-0000	PERA CONTRIB - CITY SHARE	4,960	4,075	2,913	3,470	557	19.1%
101-33-4122-0000	FICA CONTRIB - CITY SHARE	4,590	3,674	2,971	3,540	569	19.2%
101-33-4131-0000	EMPLOYEE INSURANCE - CITY	5,840	4,162	6,251	9,040	2,789	44.6%
101-33-4141-0000	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	N/A
101-33-4151-0000	WORKERS COMPENSATION	4,545	3,288	2,852	2,940	88	3.1%
	Total Personal Services	<u>87,876</u>	<u>69,607</u>	<u>63,830</u>	<u>75,320</u>	<u>11,490</u>	<u>18.0%</u>
	<u>SUPPLIES</u>						
101-33-4245-0000	GENERAL SUPPLIES	<u>82,165</u>	<u>45,509</u>	<u>85,000</u>	<u>85,000</u>	<u>-</u>	<u>0.0%</u>
	<u>OTHER SERVICES AND CHARGES</u>						
101-33-4331-0000	TRAVEL, CONFERENCE & SCHOOL	<u>-</u>	<u>780</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>0.0%</u>
	Total Ice and Snow Removal	<u>170,041</u>	<u>115,895</u>	<u>150,830</u>	<u>162,320</u>	<u>11,490</u>	<u>7.6%</u>
	TOTAL STREETS	<u>1,182,290</u>	<u>1,257,887</u>	<u>1,322,600</u>	<u>1,380,980</u>	<u>58,380</u>	<u>4.4%</u>

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	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	90,585	135,382	181,182	181,500	318	0.2%
101-52-4102-0000	OVERTIME	-	476	1,500	1,500	-	0.0%
101-52-4103-0000	PART-TIME	-	7,902	16,000	44,200	28,200	176.3%
101-52-4121-0000	PERA CONTRIB - CITY SHARE	6,566	10,783	13,565	13,610	45	0.3%
101-52-4122-0000	FICA CONTRIB - CITY SHARE	6,749	10,991	13,836	17,270	3,434	24.8%
101-52-4131-0000	EMPLOYEE INSURANCE - CITY	16,854	18,234	21,954	33,900	11,946	54.4%
101-52-4151-0000	WORKERS COMPENSATION	6,366	8,411	5,209	15,810	10,601	203.5%
	Total Personal Services	127,120	192,179	253,246	307,790	54,544	21.5%
	<u>SUPPLIES</u>						
101-52-4221-0000	MAINTENANCE OF EQUIPMENT	172	7,132	8,000	8,000	-	0.0%
101-52-4223-0000	MAINTENANCE OF BUILDINGS	550	5,283	10,000	10,000	-	0.0%
101-52-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	103	478	1,200	1,200	-	0.0%
101-52-4245-0000	GENERAL SUPPLIES	9,531	8,985	9,500	9,500	-	0.0%
101-52-4247-0000	TREES PURCHASED	9,938	8,381	20,000	20,000	-	0.0%
	Total Supplies	20,294	30,260	48,700	48,700	-	0.0%
	<u>OTHER SERVICES AND CHARGES</u>						
101-52-4303-0000	ENGINEERING FEES	-	2,350	2,000	2,000	-	0.0%
101-52-4304-0000	LEGAL FEES	198	-	-	-	-	N/A
101-52-4321-0000	COMMUNICATIONS - VOICE/DATA	2,711	3,611	2,000	3,000	1,000	50.0%
101-52-4331-0000	TRAVEL, CONFERENCE & SCHOOL	-	89	1,200	1,200	-	0.0%
101-52-4351-0000	PRINTING AND PUBLISHING	-	-	400	400	-	0.0%
101-52-4380-0000	UTILITY SERVICES	9,332	8,582	9,000	9,000	-	0.0%
101-52-4400-0000	CONTRACTUAL SERVICES	26,017	26,674	35,000	35,000	-	0.0%
101-52-4402-0000	CHRISTMAS LAKE AIS INSPECTIONS	5,000	5,000	5,000	5,000	-	0.0%
101-52-4410-0000	RENTALS	12,329	1,107	6,000	6,000	-	0.0%
101-52-4433-0000	DUES AND SUBSCRIPTIONS	503	674	-	-	-	N/A
101-52-4440-0000	MISC SERVICES/CONTINGENCY	-	67	-	-	-	N/A
	Total Other Services and Charges	56,090	48,154	60,600	61,600	1,000	1.7%
	Total Park Maintenance	203,504	270,593	362,546	418,090	55,544	15.3%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 53	RECREATION						
	PERSONAL SERVICES						
101-53-4101-0000	FULL-TIME REGULAR	42,551	45,523	49,026	40,340	(8,686)	-17.7%
101-53-4103-0000	PART-TIME	66	16,697	14,641	27,680	13,039	89.1%
101-53-4121-0000	PERA CONTRIB - CITY SHARE	2,407	4,466	4,547	4,900	353	7.8%
101-53-4122-0000	FICA CONTRIB - CITY SHARE	3,284	4,657	4,638	5,200	562	12.1%
101-53-4131-0000	EMPLOYEE INSURANCE - CITY	664	4,041	5,108	4,110	(998)	-19.5%
101-53-4151-0000	WORKERS COMPENSATION	1,864	1,224	1,734	1,390	(344)	-19.8%
	Total Personal Services	50,836	76,608	79,694	83,620	3,926	4.9%
	SUPPLIES						
101-53-4245-0000	GENERAL SUPPLIES	966	1,531	2,500	2,500	-	0.0%
101-53-4246-0000	PROGRAM SUPPLIES	25	1,351	1,200	1,200	-	0.0%
101-53-4248-0000	OTHER PROGRAMS FEE	5,989	192	750	500	(250)	-33.3%
	Total Supplies	6,980	3,073	4,450	4,200	(250)	-5.6%
	OTHER SERVICES AND CHARGES						
101-53-4331-0000	TRAVEL, CONFERENCE & SCHOOL	129	528	2,900	1,200	(1,700)	-58.6%
101-53-4351-0000	PRINTING AND PUBLISHING	445	881	2,500	1,200	(1,300)	-52.0%
101-53-4400-0000	CONTRACTUAL SERVICES	-	9,704	8,458	12,000	3,542	41.9%
101-53-4433-0000	DUES AND SUBSCRIPTIONS	-	1,094	570	1,010	440	77.2%
101-53-4438-0000	OKTOBERFEST	1,480	416	5,000	5,500	500	10.0%
101-53-4441-0000	ARCTIC FEVER PROGRAMS	6,902	9,117	8,500	9,500	1,000	11.8%
101-53-4443-0000	Safety Camp	-	-	1,800	-	(1,800)	-100.0%
101-53-4444-0000	Entertainment in the Park	-	-	1,500	2,700	1,200	80.0%
101-53-4449-0000	Adaptive & Inclusion	-	-	-	3,800	3,800	N/A
	Total Other Services and Charges	8,956	21,740	31,228	36,910	5,682	18.2%
	Total Recreation	66,772	101,421	115,372	124,730	9,358	8.1%
	TOTAL PARKS AND RECREATION	270,276	372,014	477,918	542,820	64,902	13.6%
	TOTAL EXPENDITURES	5,673,979	5,936,171	6,380,291	6,835,220	454,929	7.1%

General Fund
 2025 Budget
 Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	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	-	-	-	
101-11-4820-0000	SOUTHSHORE CENTER - OPERATIONS	70,000	70,000	-	-	-	
101-19-4820-0000	CITY HALL DEBT SERVICE	507,949	-	-	-	-	
101-32-4820-0000	EQUIPMENT REPLACEMENT	-	-	-	400,000	400,000	
101-53-4820-0000	PARK IMPROVEMENTS	-	-	-	150,000	150,000	
	Total Transfers Out	610,249	102,300	-	550,000	550,000	
	TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>6,284,228</u>	<u>6,038,471</u>	<u>6,380,291</u>	<u>7,385,220</u>	<u>1,004,929</u>	15.8%

SPECIAL REVENUE FUND DETAILED BUDGETS

**Shorewood Community & Event Center
2025 Budget**

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
FUND 201	Shorewood Community & Event Center						
	<u>REVENUE</u>						
201-00-3010-0000	Current Ad Valorum Taxes	\$ 102,300	\$ 102,300	\$ 105,000	\$ 122,000	\$ 17,000	16.2%
201-00-3410-0000	Rental Income	45,929	68,242	61,000	78,000	17,000	27.9%
201-00-3473-0000	Event Program Fees	96	0	500	0	(500)	-100.0%
201-00-3477-0000	Metro Dining Cards	1,600	0	0	0	0	N/A
201-00-3480-0000	Program (Class) Fees	105	1,164	0	0	0	N/A
201-00-3620-0000	Interest Earnings	(124)	4,293	0	3,150	3,150	N/A
201-00-3623-0000	Contributions and Donations	100	0	0	0	0	N/A
201-00-3670-0000	Miscellaneous Revenues	198	158	0	0	0	N/A
	Revenue Totals:	<u>\$ 150,204</u>	<u>\$ 176,157</u>	<u>\$ 166,500</u>	<u>\$ 203,150</u>	<u>\$ 36,650</u>	22.0%
	<u>EXPENDITURES</u>						
	Personal Services	\$ 91,855	\$ 88,246	\$ 80,694	\$ 97,750	\$ 17,056	21.1%
	Supplies	22,255	25,888	21,800	25,500	3,700	17.0%
	Other Services and Charges	37,950	43,059	58,763	58,900	137	0.2%
	Capital Outlay	10,790	15,074	29,000	21,000	(8,000)	-27.6%
	Expenditure Totals:	<u>162,850</u>	<u>172,268</u>	<u>190,257</u>	<u>203,150</u>	<u>12,893</u>	6.8%
	<u>CHANGE IN FUND BALANCE</u>	<u>\$ (12,646)</u>	<u>\$ 3,889</u>	<u>\$ (23,757)</u>	<u>\$ -</u>	<u>\$ 23,757</u>	-100.0%

DEBT SERVICE FUND DETAILED BUDGETS

CAPITAL PROJECT FUND DETAILED BUDGETS

Park Capital Improvement Fund
 2025 Budget

	Projected 2024	Budget 2025
<u>REVENUES</u>		
Property Taxes	\$ 128,000	\$ 135,000
Park Dedication Fees	105,000	-
Interest Earnings	162	2,230
Contributions/donations - Three Rivers Park District	327,000	-
Contributions/donations - Other	8,000	-
Transfers in - Excess Reserves	205,000	150,000
Transfers in - Freeman Park (Storm Water Drainage)	105,000	-
TOTAL REVENUES	<u>\$ 878,162</u>	<u>\$ 287,230</u>
<u>EXPENDITURES</u>		
Other Improvements	\$ 83,711	\$ 240,000
TOTAL EXPENDITURES	<u>\$ 83,711</u>	<u>\$ 240,000</u>
Revenues Over/(Under) Expenditures	\$ 794,450	\$ 47,230
Beginning Fund Balance	<u>\$ (645,858)</u>	<u>\$ 148,593</u>
Ending Fund Balance	<u><u>\$ 148,593</u></u>	<u><u>\$ 195,823</u></u>

EQUIPMENT REPLACEMENT FUND
Fund: 403 - Equipment Replacement

	Projected 2024	Budget 2025
<u>REVENUES</u>		
Property Taxes	\$ 128,000	\$ 165,000
Interest Earnings	12,943	920
Sale of Capital Assets	3,854	-
Transfers in - Excess Reserves		400,000
TOTAL REVENUES	\$ 144,797	\$ 565,920
<u>EXPENDITURES</u>		
Public Works	\$ 371,107	\$ 360,000
Administration	21,211	10,900
Parks		
TOTAL EXPENDITURES	\$ 392,317	\$ 370,900
Revenues Over/(Under) Expenditures	\$ (247,520)	\$ 195,020
Beginning Fund Balance	\$ 308,826	\$ 61,306
Ending Fund Balance	\$ 61,306	\$ 256,326

STREET IMPROVEMENT FUND
Fund: 404 - Street Improvement Fund

	Budget 2024	Budget 2025
<u>REVENUES</u>		
Interest Earnings	\$ 28,387	\$ 65,510
Transfers in - Fund 406 closure	-	428
Capital Levy	128,000	170,500
TOTAL REVENUES	\$ 156,387	\$ 236,438
<u>EXPENDITURES</u>		
CIP Street Program	\$ 771,750	\$ 798,000
Chip Seal/Replay/Crack Seal	305,000	310,000
TOTAL EXPENDITURES	\$ 1,076,750	\$ 1,108,000
Revenues Over/(Under) Expenditures	\$ (920,363)	\$ (871,562)

MSA STREET CONSTRUCTION FUND

Fund: 405 - MSA Capital Outlay

	Budget 2024	Budget 2025
<u>REVENUES</u>		
Interest Earnings	\$ 193	\$ 580
MSA	-	724,500
TOTAL REVENUES	\$ 193	\$ 725,080
<u>EXPENDITURES</u>		
Other Improvements	\$ -	\$ 724,500
TOTAL EXPENDITURES	\$ -	\$ 724,500
Revenues Over/(Under) Expenditures	\$ 193	\$ 580
Beginning Fund Balance	\$ 38,524	\$ 38,910
Ending Fund Balance	\$ 38,716	\$ 39,490

ENTERPRISE FUND DETAILED BUDGETS

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
<u>EXPENDITURES</u>							
DEPT 11	<u>COUNCIL</u>						
<u>PERSONAL SERVICES</u>							
101-11-4103-0000	PART-TIME	\$ 20,600	\$ 25,100	\$ 25,500	\$ 25,500	\$ -	0.0%
101-11-4122-0000	FICA CONTRIB - CITY SHARE	1,576	1,920	1,951	1,950	(1)	-0.1%
	Total Personal Services	<u>22,176</u>	<u>27,020</u>	<u>27,451</u>	<u>27,450</u>	<u>(1)</u>	0.0%
<u>SUPPLIES</u>							
101-11-4245-0000	GENERAL SUPPLIES	4,443	2,735	3,000	3,000	-	0.0%
	Total Supplies	<u>4,443</u>	<u>2,735</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	0.0%
<u>OTHER SERVICES AND CHARGES</u>							
101-11-4331-0000	TRAVEL, CONFERENCE & SCHOOL	2,215	1,030	3,000	5,000	2,000	66.7%
101-11-4346-0000	EVENTS	7,000	7,500	8,000	8,000	-	0.0%
101-11-4351-0000	PRINTING AND PUBLISHING	-	310	200	200	-	0.0%
101-11-4400-0000	CONTRACTUAL SERVICES	560	9,633	8,500	4,500	(4,000)	-47.1%
101-11-4433-0000	DUES AND SUBSCRIPTIONS	38,124	34,455	50,000	44,000	(6,000)	-12.0%
	Total Other Services and Charges	<u>47,899</u>	<u>52,928</u>	<u>69,700</u>	<u>61,700</u>	<u>(8,000)</u>	-11.5%
	Total Council	<u>\$ 74,518</u>	<u>\$ 82,684</u>	<u>\$ 100,151</u>	<u>\$ 92,150</u>	<u>\$ (8,001)</u>	-8.0%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 13	<u>ADMINISTRATION</u>						
	<u>PERSONAL SERVICES</u>						
101-13-4101-0000	FULL-TIME REGULAR	315,662	401,249	417,139	475,110	57,971	13.9%
101-13-4102-0000	OVERTIME	662	-	-	-	-	N/A
101-13-4103-0000	PART-TIME	19,764	23,120	28,101	-	(28,101)	-100.0%
101-13-4121-0000	PERA CONTRIB - CITY SHARE	20,764	31,626	33,393	35,630	2,237	6.7%
101-13-4122-0000	FICA CONTRIB - CITY SHARE	24,771	31,039	34,061	36,350	2,289	6.7%
101-13-4131-0000	EMPLOYEE INSURANCE - CITY	48,493	51,842	55,933	70,710	14,777	26.4%
101-13-4151-0000	WORKERS COMPENSATION	2,236	1,584	3,574	3,130	(444)	-12.4%
	Total Personal Services	432,352	540,460	572,201	620,930	48,729	8.5%
	<u>SUPPLIES</u>						
101-13-4200-0000	OFFICE SUPPLIES	4,637	8,758	5,000	5,000	-	0.0%
101-13-4208-0000	POSTAGE	7,705	7,509	8,000	8,000	-	0.0%
101-13-4245-0000	GENERAL SUPPLIES	1,690	4,942	5,000	5,000	-	0.0%
	Total Supplies	14,032	21,208	18,000	18,000	-	0.0%
	<u>OTHER SERVICES AND CHARGES</u>						
101-13-4321-0000	COMMUNICATIONS - VOICE/DATA	360	2,508	5,000	5,000	-	0.0%
101-13-4331-0000	TRAVEL, CONFERENCE & SCHOOL	3,272	6,978	8,500	9,000	500	5.9%
101-13-4351-0000	PRINTING AND PUBLISHING	12,129	16,113	14,000	14,000	-	0.0%
101-13-4400-0000	CONTRACTUAL SERVICES	118,379	34,193	53,000	59,000	6,000	11.3%
101-13-4433-0000	DUES AND SUBSCRIPTIONS	10,544	11,815	12,000	13,000	1,000	8.3%
	Total Other Services and Charges	144,684	71,606	92,500	100,000	7,500	8.1%
	Total Administration	591,068	633,274	682,701	738,930	56,229	8.2%

General Fund
2025 Budget
Expenditures by Line Item

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

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 15	<u>FINANCE</u>						
	<u>PERSONAL SERVICES</u>						
101-15-4101-0000	FULL-TIME REGULAR	146,073	150,510	159,607	165,760	6,153	3.9%
101-15-4121-0000	PERA CONTRIB - CITY SHARE	10,956	11,284	11,971	12,430	459	3.8%
101-15-4122-0000	FICA CONTRIB - CITY SHARE	11,176	11,516	12,210	12,680	470	3.8%
101-15-4131-0000	EMPLOYEE INSURANCE - CITY	17,190	17,782	19,005	22,360	3,355	17.7%
101-15-4151-0000	WORKERS COMPENSATION	1,044	765	1,309	1,120	(189)	-14.4%
	Total Personal Services	<u>186,439</u>	<u>191,857</u>	<u>204,102</u>	<u>214,350</u>	<u>10,248</u>	5.0%
	<u>SUPPLIES</u>						
101-15-4200-0000	OFFICE SUPPLIES	387	910	1,000	1,000	-	0.0%
101-15-4221-0000	MAINTENANCE OF EQUIPMENT	18,728	19,829	22,000	23,500	1,500	6.8%
	Total Supplies	<u>19,115</u>	<u>20,739</u>	<u>23,000</u>	<u>24,500</u>	<u>1,500</u>	6.5%
	<u>OTHER SERVICES AND CHARGES</u>						
101-15-4321-0000	COMMUNICATIONS - VOICE/DATA	-	375	-	-	-	N/A
101-15-4331-0000	TRAVEL, CONFERENCE & SCHOOL	1,160	1,288	3,000	3,200	200	6.7%
101-15-4351-0000	PRINTING AND PUBLISHING	1,804	1,452	2,500	2,000	(500)	-20.0%
101-15-4400-0000	CONTRACTUAL SERVICES	326	214	1,500	1,500	-	0.0%
101-15-4433-0000	DUES AND SUBSCRIPTIONS	1,062	935	1,200	1,400	200	16.7%
101-15-4450-0000	BANK SERVICE CHARGES	3,956	2,891	5,000	5,100	100	2.0%
	Total Other Services and Charges	<u>8,308</u>	<u>7,155</u>	<u>13,200</u>	<u>13,200</u>	<u>-</u>	0.0%
	Total Finance	<u>213,862</u>	<u>219,751</u>	<u>240,302</u>	<u>252,050</u>	<u>11,748</u>	4.9%

General Fund
 2025 Budget
 Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 16	<u>PROFESSIONAL SERVICES</u>						
	<u>OTHER SERVICES AND CHARGES</u>						
101-16-4301-0000	AUDITING & ACCOUNTING	33,485	45,322	39,000	39,000	-	0.0%
101-16-4304-0000	LEGAL FEES	88,843	165,345	100,000	155,000	55,000	55.0%
101-16-4400-0000	CONTRACTUAL SERVICES	155,000	170,950	181,000	20,000	(161,000)	-89.0%
	Total Other Services and Charges	277,328	381,617	320,000	214,000	(106,000)	-33.1%
	Total Professional Services	277,328	381,617	320,000	214,000	(106,000)	-33.1%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 18	<u>PLANNING</u>						
	<u>PERSONAL SERVICES</u>						
101-18-4101-0000	FULL-TIME REGULAR	203,029	220,222	200,277	273,970	73,693	36.8%
101-18-4103-0000	PART-TIME	7,059	5,911	26,978	-	(26,978)	-100.0%
101-18-4121-0000	PERA CONTRIB - CITY SHARE	15,757	16,959	17,044	20,550	3,506	20.6%
101-18-4122-0000	FICA CONTRIB - CITY SHARE	14,455	15,717	17,385	20,960	3,575	20.6%
101-18-4131-0000	EMPLOYEE INSURANCE - CITY	33,051	38,725	32,412	56,260	23,848	73.6%
101-18-4151-0000	WORKERS COMPENSATION	1,808	704	1,605	1,600	(5)	-0.3%
	Total Personal Services	275,159	298,238	295,701	373,340	77,639	26.3%
	<u>SUPPLIES</u>						
101-18-4200-0000	OFFICE SUPPLIES	482	373	500	1,300	800	160.0%
101-18-4221-0000	MAINTENANCE OF EQUIPMENT	(274)	2,032	500	500	-	0.0%
101-18-4245-0000	GENERAL SUPPLIES	194	69	500	500	-	0.0%
	Total Supplies	402	2,473	1,500	2,300	800	53.3%
	<u>OTHER SERVICES AND CHARGES</u>						
101-18-4304-0000	LEGAL FEES	7,149	2,221	10,000	5,000	(5,000)	-50.0%
101-18-4321-0000	COMMUNICATIONS - VOICE/DATA	-	1,018	1,000	1,000	-	0.0%
101-18-4331-0000	TRAVEL, CONFERENCE & SCHOOL	427	606	3,000	2,000	(1,000)	-33.3%
101-18-4351-0000	PRINTING AND PUBLISHING	999	693	1,000	1,000	-	0.0%
101-18-4400-0000	CONTRACTUAL SERVICES	9,203	4,577	25,000	100,000	75,000	300.0%
101-18-4433-0000	DUES AND SUBSCRIPTIONS	1,138	6,700	1,500	2,500	1,000	66.7%
	Total Other Services and Charges	18,916	15,814	41,500	111,500	70,000	168.7%
	Total Planning	294,477	316,525	338,701	487,140	148,439	43.8%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 19	<u>MUNICIPAL BUILDINGS</u>						
	<u>SUPPLIES</u>						
101-19-4221-0000	MAINTENANCE OF EQUIPMENT	11,789	11,673	18,000	18,000	-	0.0%
101-19-4223-0000	MAINTENANCE OF BUILDINGS	675	13,900	17,000	17,000	-	0.0%
101-19-4245-0000	GENERAL SUPPLIES	4,420	4,034	4,000	4,000	-	0.0%
	Total Supplies	16,884	29,607	39,000	39,000	-	0.0%
	<u>OTHER SERVICES AND CHARGES</u>						
101-19-4321-0000	COMMUNICATIONS - VOICE/DATA	70,237	77,067	99,000	99,000	-	0.0%
101-19-4331-0000	TRAVEL, CONFERENCE & SCHOOL	114	30	-	-	-	N/A
101-19-4360-0000	INSURANCE	107,908	119,819	125,000	130,000	5,000	4.0%
101-19-4380-0000	UTILITY SERVICES	12,955	12,699	15,000	15,000	-	0.0%
101-19-4400-0000	CONTRACTUAL SERVICES	21,456	20,529	24,000	30,000	6,000	25.0%
101-19-4410-0000	RENTALS	780	780	1,200	1,200	-	0.0%
101-19-4433-0000	DUES AND SUBSCRIPTIONS	1,098	474	1,200	1,200	-	0.0%
101-19-4437-0000	TAXES/LICENSES	16	-	100	100	-	0.0%
	Total Other Services and Charges	214,564	231,398	265,500	276,500	11,000	4.1%
	Total Municipal Buildings	231,448	261,005	304,500	315,500	11,000	3.6%
	TOTAL GENERAL GOVERNMENT	1,704,766	1,894,440	2,021,555	2,101,270	79,715	3.9%

General Fund
 2025 Budget
 Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 21	<u>POLICE</u>						
	<u>OTHER SERVICES AND CHARGES</u>						
101-21-4400-0000	CONTRACTUAL SERVICES	1,406,639	1,482,396	1,538,043	1,684,422	146,379	9.5%
101-21-4440-0000	MISC SERVICES/CONTINGENCY	2,920	4,307	3,000	53,708	50,708	1690.3%
	Total Other Services and Charges	<u>1,409,559</u>	<u>1,486,703</u>	<u>1,541,043</u>	<u>1,738,130</u>	<u>197,087</u>	12.8%
	<u>CAPITAL OUTLAY</u>						
101-21-4620-0000	BUILDINGS & STRUCTURES	208,947	-	-	-	-	N/A
	Total Police	<u>1,618,506</u>	<u>1,486,703</u>	<u>1,541,043</u>	<u>1,738,130</u>	<u>197,087</u>	12.8%

General Fund
 2025 Budget
 Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 22	<u>FIRE</u>						
	<u>OTHER SERVICES AND CHARGES</u>						
101-22-4400-0000	CONTRACTUAL SERVICES - EXCELSIOR	457,758	542,531	634,080	750,240	116,160	18.3%
101-22-4400-0000	CONTRACTUAL SERVICES - MOUND	26,391	27,653	32,646	30,000	(2,646)	-8.1%
	Total Other Services and Charges	<u>484,149</u>	<u>570,184</u>	<u>666,726</u>	<u>780,240</u>	<u>113,514</u>	17.0%
	<u>CAPITAL OUTLAY</u>						
101-22-4620-0000	BUILDINGS & STRUCTURES	260,758	200,116	112,281	93,340	(18,941)	-16.9%
	Total Fire	<u>744,907</u>	<u>770,300</u>	<u>779,007</u>	<u>873,580</u>	<u>94,573</u>	12.1%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	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	94,336	102,574	148,455	121,200	(27,255)	-18.4%
101-24-4121-0000	PERA CONTRIB - CITY SHARE	7,076	7,692	11,134	9,090	(2,044)	-18.4%
101-24-4122-0000	FICA CONTRIB - CITY SHARE	7,208	7,792	11,357	9,270	(2,087)	-18.4%
101-24-4131-0000	EMPLOYEE INSURANCE - CITY	17,205	19,575	29,748	21,510	(8,238)	-27.7%
101-24-4151-0000	WORKERS COMPENSATION	620	454	1,074	870	(204)	-19.0%
	Total Personal Services	<u>126,445</u>	<u>138,087</u>	<u>201,768</u>	<u>161,940</u>	<u>(39,828)</u>	-19.7%
	<u>SUPPLIES</u>						
101-24-4200-0000	OFFICE SUPPLIES	69	68	300	300	-	0.0%
101-24-4212-0000	MOTOR FUELS & LUBRICANTS	1,427	1,171	2,400	1,500	(900)	-37.5%
101-24-4221-0000	MAINTENANCE OF EQUIPMENT	-	-	500	-	(500)	-100.0%
101-24-4245-0000	GENERAL SUPPLIES	-	164	100	1,500	1,400	1400.0%
	Total Supplies	<u>1,496</u>	<u>1,403</u>	<u>3,300</u>	<u>3,300</u>	<u>-</u>	0.0%
	<u>OTHER SERVICES AND CHARGES</u>						
101-24-4321-0000	COMMUNICATIONS - VOICE/DATA	642	829	500	600	100	20.0%
101-24-4331-0000	TRAVEL, CONFERENCE & SCHOOL	960	1,308	2,000	2,000	-	0.0%
101-24-4400-0000	CONTRACTUAL SERVICES	23,160	12,840	30,000	30,000	-	0.0%
101-24-4433-0000	DUES AND SUBSCRIPTIONS	531	361	600	600	-	0.0%
101-24-4437-0000	TAXES/LICENSES	-	-	-	-	-	N/A
	Total Other Services and Charges	<u>25,293</u>	<u>15,338</u>	<u>33,100</u>	<u>33,200</u>	<u>100</u>	0.3%
	Total Protective Inspections	<u>153,234</u>	<u>154,829</u>	<u>238,168</u>	<u>198,440</u>	<u>(39,728)</u>	-16.7%
	TOTAL PUBLIC SAFETY	<u>2,516,647</u>	<u>2,411,831</u>	<u>2,558,218</u>	<u>2,810,150</u>	<u>251,932</u>	9.8%

General Fund
 2025 Budget
 Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 31	<u>CITY ENGINEER</u>						
	<u>SUPPLIES</u>						
101-31-4200-0000	OFFICE SUPPLIES	-	70	-	-	-	N/A
101-31-4245-0000	GENERAL SUPPLIES	190	-	-	-	-	N/A
	Total Supplies	190	70	-	-	-	N/A
	<u>OTHER SERVICES AND CHARGES</u>						
101-31-4303-0000	ENGINEERING FEES	110,054	139,719	140,000	145,000	5,000	3.6%
101-31-4400-0000	CONTRACTUAL SERVICES	173	-	-	-	-	N/A
	Total Other Services and Charges	110,227	139,719	140,000	145,000	5,000	3.6%
	Total City Engineer	110,417	139,789	140,000	145,000	5,000	3.6%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	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	421,468	453,250	432,171	463,340	31,169	7.2%
101-32-4102-0000	OVERTIME	9,130	7,288	5,000	5,000	-	0.0%
101-32-4103-0000	PART-TIME	-	2,358	-	-	-	N/A
101-32-4105-0000	STREET PAGER PAY	7,091	3,503	8,500	8,500	-	0.0%
101-32-4121-0000	PERA CONTRIB - CITY SHARE	27,666	34,944	32,413	34,750	2,337	7.2%
101-32-4122-0000	FICA CONTRIB - CITY SHARE	30,632	34,194	33,061	35,450	2,389	7.2%
101-32-4131-0000	EMPLOYEE INSURANCE - CITY	56,729	71,161	74,134	83,840	9,706	13.1%
101-32-4141-0000	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	N/A
101-32-4151-0000	WORKERS COMPENSATION	30,070	25,642	44,791	22,080	(22,711)	-50.7%
	Total Personal Services	582,786	632,340	630,070	652,960	22,890	3.6%
	<u>SUPPLIES</u>						
101-32-4200-0000	OFFICE SUPPLIES	2,214	1,111	400	400	-	0.0%
101-32-4208-0000	POSTAGE	19	-	-	-	-	N/A
101-32-4212-0000	MOTOR FUELS & LUBRICANTS	55,105	55,042	52,000	54,000	2,000	3.8%
101-32-4221-0000	MAINTENANCE OF EQUIPMENT	52,925	37,762	35,000	35,000	-	0.0%
101-32-4223-0000	MAINTENANCE OF BUILDINGS	6,007	14,759	17,000	17,000	-	0.0%
101-32-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	3,453	2,719	3,500	3,500	-	0.0%
101-32-4245-0000	GENERAL SUPPLIES	19,799	19,260	23,000	23,000	-	0.0%
101-32-4250-0000	ROAD MAINT MATERIALS	34,285	65,170	70,000	70,000	-	0.0%
	Total Supplies	173,807	195,822	200,900	202,900	2,000	1.0%
	<u>OTHER SERVICES AND CHARGES</u>						
101-32-4303-0000	ENGINEERING FEES	33	-	-	-	-	N/A
101-32-4305-0000	DRUG TESTING	883	991	1,200	1,200	-	0.0%
101-32-4321-0000	COMMUNICATIONS - VOICE/DATA	6,509	9,473	8,000	8,000	-	0.0%
101-32-4331-0000	TRAVEL, CONFERENCE & SCHOOL	2,063	3,366	7,500	7,500	-	0.0%
101-32-4351-0000	PRINTING AND PUBLISHING	-	50	-	-	-	N/A
101-32-4380-0000	UTILITY SERVICES	11,229	11,820	15,000	15,000	-	0.0%
101-32-4399-0000	UTILITIES-STREET LIGHTS	51,954	51,415	45,000	52,000	7,000	15.6%
101-32-4400-0000	CONTRACTUAL SERVICES	70,313	95,364	120,000	130,000	10,000	8.3%
101-32-4410-0000	RENTALS	800	631	1,400	1,400	-	0.0%
101-32-4433-0000	DUES AND SUBSCRIPTIONS	487	519	1,700	1,700	-	0.0%
101-32-4437-0000	TAXES/LICENSES	968	331	1,000	1,000	-	0.0%
101-32-4440-0000	MISC SERVICES/CONTINGENCY	-	80	-	-	-	N/A
	Total Other Services and Charges	145,239	174,041	200,800	217,800	17,000	8.5%
	Total Public Works	901,832	1,002,203	1,031,770	1,073,660	41,890	4.1%

General Fund
 2025 Budget
 Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 33	<u>ICE AND SNOW REMOVAL</u>						
	<u>PERSONAL SERVICES</u>						
101-33-4101-0000	FULL-TIME REGULAR	56,208	41,662	38,843	46,330	7,487	19.3%
101-33-4102-0000	OVERTIME	11,733	12,675	10,000	10,000	-	0.0%
101-33-4103-0000	PART-TIME	-	70	-	-	-	N/A
101-33-4121-0000	PERA CONTRIB - CITY SHARE	4,960	4,075	2,913	3,470	557	19.1%
101-33-4122-0000	FICA CONTRIB - CITY SHARE	4,590	3,674	2,971	3,540	569	19.2%
101-33-4131-0000	EMPLOYEE INSURANCE - CITY	5,840	4,162	6,251	9,040	2,789	44.6%
101-33-4141-0000	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	N/A
101-33-4151-0000	WORKERS COMPENSATION	4,545	3,288	2,852	2,940	88	3.1%
	Total Personal Services	<u>87,876</u>	<u>69,607</u>	<u>63,830</u>	<u>75,320</u>	<u>11,490</u>	18.0%
	<u>SUPPLIES</u>						
101-33-4245-0000	GENERAL SUPPLIES	<u>82,165</u>	<u>45,509</u>	<u>85,000</u>	<u>85,000</u>	<u>-</u>	0.0%
	<u>OTHER SERVICES AND CHARGES</u>						
101-33-4331-0000	TRAVEL, CONFERENCE & SCHOOL	<u>-</u>	<u>780</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	0.0%
	Total Ice and Snow Removal	<u>170,041</u>	<u>115,895</u>	<u>150,830</u>	<u>162,320</u>	<u>11,490</u>	7.6%
	TOTAL STREETS	<u>1,182,290</u>	<u>1,257,887</u>	<u>1,322,600</u>	<u>1,380,980</u>	<u>58,380</u>	4.4%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	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	90,585	135,382	181,182	181,500	318	0.2%
101-52-4102-0000	OVERTIME	-	476	1,500	1,500	-	0.0%
101-52-4103-0000	PART-TIME	-	7,902	16,000	44,200	28,200	176.3%
101-52-4121-0000	PERA CONTRIB - CITY SHARE	6,566	10,783	13,565	13,610	45	0.3%
101-52-4122-0000	FICA CONTRIB - CITY SHARE	6,749	10,991	13,836	17,270	3,434	24.8%
101-52-4131-0000	EMPLOYEE INSURANCE - CITY	16,854	18,234	21,954	33,900	11,946	54.4%
101-52-4151-0000	WORKERS COMPENSATION	6,366	8,411	5,209	15,810	10,601	203.5%
	Total Personal Services	127,120	192,179	253,246	307,790	54,544	21.5%
	<u>SUPPLIES</u>						
101-52-4221-0000	MAINTENANCE OF EQUIPMENT	172	7,132	8,000	8,000	-	0.0%
101-52-4223-0000	MAINTENANCE OF BUILDINGS	550	5,283	10,000	10,000	-	0.0%
101-52-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	103	478	1,200	1,200	-	0.0%
101-52-4245-0000	GENERAL SUPPLIES	9,531	8,985	9,500	9,500	-	0.0%
101-52-4247-0000	TREES PURCHASED	9,938	8,381	20,000	20,000	-	0.0%
	Total Supplies	20,294	30,260	48,700	48,700	-	0.0%
	<u>OTHER SERVICES AND CHARGES</u>						
101-52-4303-0000	ENGINEERING FEES	-	2,350	2,000	2,000	-	0.0%
101-52-4304-0000	LEGAL FEES	198	-	-	-	-	N/A
101-52-4321-0000	COMMUNICATIONS - VOICE/DATA	2,711	3,611	2,000	3,000	1,000	50.0%
101-52-4331-0000	TRAVEL, CONFERENCE & SCHOOL	-	89	1,200	1,200	-	0.0%
101-52-4351-0000	PRINTING AND PUBLISHING	-	-	400	400	-	0.0%
101-52-4380-0000	UTILITY SERVICES	9,332	8,582	9,000	9,000	-	0.0%
101-52-4400-0000	CONTRACTUAL SERVICES	26,017	26,674	35,000	35,000	-	0.0%
101-52-4402-0000	CHRISTMAS LAKE AIS INSPECTIONS	5,000	5,000	5,000	5,000	-	0.0%
101-52-4410-0000	RENTALS	12,329	1,107	6,000	6,000	-	0.0%
101-52-4433-0000	DUES AND SUBSCRIPTIONS	503	674	-	-	-	N/A
101-52-4440-0000	MISC SERVICES/CONTINGENCY	-	67	-	-	-	N/A
	Total Other Services and Charges	56,090	48,154	60,600	61,600	1,000	1.7%
	Total Park Maintenance	203,504	270,593	362,546	418,090	55,544	15.3%

General Fund
2025 Budget
Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
DEPT 53	<u>RECREATION</u>						
	<u>PERSONAL SERVICES</u>						
101-53-4101-0000	FULL-TIME REGULAR	42,551	45,523	49,026	40,340	(8,686)	-17.7%
101-53-4103-0000	PART-TIME	66	16,697	14,641	27,680	13,039	89.1%
101-53-4121-0000	PERA CONTRIB - CITY SHARE	2,407	4,466	4,547	4,900	353	7.8%
101-53-4122-0000	FICA CONTRIB - CITY SHARE	3,284	4,657	4,638	5,200	562	12.1%
101-53-4131-0000	EMPLOYEE INSURANCE - CITY	664	4,041	5,108	4,110	(998)	-19.5%
101-53-4151-0000	WORKERS COMPENSATION	1,864	1,224	1,734	1,390	(344)	-19.8%
	Total Personal Services	50,836	76,608	79,694	83,620	3,926	4.9%
	<u>SUPPLIES</u>						
101-53-4245-0000	GENERAL SUPPLIES	966	1,531	2,500	2,500	-	0.0%
101-53-4246-0000	PROGRAM SUPPLIES	25	1,351	1,200	1,200	-	0.0%
101-53-4248-0000	OTHER PROGRAMS FEE	5,989	192	750	500	(250)	-33.3%
	Total Supplies	6,980	3,073	4,450	4,200	(250)	-5.6%
	<u>OTHER SERVICES AND CHARGES</u>						
101-53-4331-0000	TRAVEL, CONFERENCE & SCHOOL	129	528	2,900	1,200	(1,700)	-58.6%
101-53-4351-0000	PRINTING AND PUBLISHING	445	881	2,500	1,200	(1,300)	-52.0%
101-53-4400-0000	CONTRACTUAL SERVICES	-	9,704	8,458	12,000	3,542	41.9%
101-53-4433-0000	DUES AND SUBSCRIPTIONS	-	1,094	570	1,010	440	77.2%
101-53-4438-0000	OKTOBERFEST	1,480	416	5,000	5,500	500	10.0%
101-53-4441-0000	ARCTIC FEVER PROGRAMS	6,902	9,117	8,500	9,500	1,000	11.8%
101-53-4443-0000	Safety Camp	-	-	1,800	-	(1,800)	-100.0%
101-53-4444-0000	Entertainment in the Park	-	-	1,500	2,700	1,200	80.0%
101-53-4449-0000	Adaptive & Inclusion	-	-	-	3,800	3,800	N/A
	Total Other Services and Charges	8,956	21,740	31,228	36,910	5,682	18.2%
	Total Recreation	66,772	101,421	115,372	124,730	9,358	8.1%
	TOTAL PARKS AND RECREATION	270,276	372,014	477,918	542,820	64,902	13.6%
	TOTAL EXPENDITURES	5,673,979	5,936,171	6,380,291	6,835,220	454,929	7.1%

General Fund
 2025 Budget
 Expenditures by Line Item

Account Number	Description	Actual 2022	Actual 2023	Budget 2024	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	-	-	-	
101-11-4820-0000	SOUTHSHORE CENTER - OPERATIONS	70,000	70,000	-	-	-	
101-19-4820-0000	CITY HALL DEBT SERVICE	507,949	-	-	-	-	
101-32-4820-0000	EQUIPMENT REPLACEMENT	-	-	-	400,000	400,000	
101-53-4820-0000	PARK IMPROVEMENTS	-	-	-	150,000	150,000	
	Total Transfers Out	610,249	102,300	-	550,000	550,000	
	TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>6,284,228</u>	<u>6,038,471</u>	<u>6,380,291</u>	<u>7,385,220</u>	<u>1,004,929</u>	15.8%

**Water Fund
2025 Budget**

	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
<u>REVENUES</u>						
Utility Revenue	\$ 812,193	\$ 945,122	\$ 990,000	\$ 796,500	\$ (193,500)	-19.55%
Water Connection Fees	75,000	126,477	25,000	25,000	-	0.00%
Utility Permit Fees	1,050	1,680	1,000	-	(1,000)	-100.00%
Water Meter Sales	9,760	9,457	15,000	10,000	(5,000)	-33.33%
State Surcharge	-	74	-	-	-	
Miscellaneous Revenue	56,956	128,380	38,500	37,180	(1,320)	-3.4%
Capital Contribution	4,528	-	-	-	-	
Bonds Premium	-	1,549	-	-	-	
Total Revenues	\$ 959,487	\$ 1,212,739	\$ 1,069,500	\$ 868,680	\$ (200,820)	-18.78%
<u>EXPENSES</u>						
Personal Services	\$ 324,866	\$ 266,279	\$ 328,343	\$ 342,720	\$ 14,377	4.38%
Supplies	126,977	129,950	140,700	147,200	6,500	4.62%
Other Services and Charges	628,099	607,348	690,100	685,308	(4,792)	-0.69%
Non-Operating Expenses	44,221	109,249	111,365	105,173	(6,192)	-5.56%
Total Expenses	\$ 1,124,163	\$ 1,112,825	\$ 1,270,508	\$ 1,280,401	\$ 9,893	0.78%
Change in Net Position	\$ (164,676)	\$ 99,914	\$ (201,008)	\$ (411,721)	\$ (210,713)	104.83%

**Sewer Fund
2025 Budget**

	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
<u>REVENUES</u>						
Utility Revenue	\$ 1,285,352	\$ 1,388,300	\$ 1,476,950	\$ 1,735,410	\$ 258,460	17.50%
Sewer Connection Fees	2,400	21,760	5,000	5,000	-	0.00%
Utility Permit Fees	1,200	450	3,000	1,000	(2,000)	-66.67%
Miscellaneous Revenue	(846)	112,013	8,750	9,000	250	2.9%
Capital Contribution	-	-	-	-	-	
Bonds Premium	20	1,123	-	-	-	
Total Revenues	\$ 1,288,126	\$ 1,524,678	\$ 1,493,700	\$ 1,750,410	\$ 256,710	17.19%
<u>EXPENSES</u>						
Personal Services	\$ 267,761	\$ 199,682	\$ 279,520	\$ 289,150	\$ 9,630	3.45%
Supplies	8,716	14,671	15,150	15,450	300	1.98%
Other Services and Charges	1,264,249	1,394,659	1,360,272	1,355,690	(4,582)	-0.34%
Non-Operating Expenses	36,407	96,130	96,410	90,120	(6,290)	-6.52%
Total Expenses	\$ 1,577,133	\$ 1,705,142	\$ 1,751,352	\$ 1,750,410	\$ (942)	-0.05%
Change in Net Position	\$ (289,007)	\$ (180,464)	\$ (257,652)	\$ -	\$ 257,652	-100.00%

Storm Fund
2025 Budget

	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
<u>REVENUES</u>						
Utility Revenue	\$ 487,273	\$ 515,978	\$ 545,400	\$ 556,800	\$ 11,400	2.09%
Franchise Fees-Electric	171,464	172,318	171,200	171,200	-	0.00%
Franchise Fees-Gas	150,638	150,546	150,000	150,000	-	0.00%
Miscellaneous Revenue	(3,529)	127,833	5,000	5,000	-	0.0%
Capital Contribution	364,728	-	-	-	-	
Bonds Premium	-	1,201	-	-	-	
Total Revenues	\$ 1,170,574	\$ 966,675	\$ 871,600	\$ 883,000	\$ 11,400	10.23%
<u>EXPENSES</u>						
Personal Services	\$ 71,870	\$ 67,327	\$ 86,230	\$ 87,160	\$ 930	8.08%
Supplies	5,410	11,283	9,350	9,750	400	10.17%
Other Services and Charges	220,373	224,645	270,700	249,700	(21,000)	35.93%
Non-Operating Expenses	74,454	151,563	150,648	142,150	(8,498)	166.87%
Total Expenses	\$ 372,107	\$ 454,817	\$ 516,928	\$ 488,760	\$ (28,168)	49.71%
Change in Net Position	\$ 798,467	\$ 511,858	\$ 354,672	\$ 394,240	\$ 39,568	-16.93%

Recycling Fund
2025 Budget

	Actual 2022	Actual 2023	Budget 2024	Budget 2025	Budget Change 2025	Percentage Change 2025
<u>REVENUES</u>						
Utility Revenue	\$ 168,258	\$ 169,684	\$ 190,000	\$ 218,200	\$ 28,200	14.84%
Miscellaneous Revenue	(113)	32,630	3,301	3,300	-	-0.03%
City Cleanup Charges	5,685	6,344	6,000	6,000	-	0.00%
Miscellaneous Grant	15,727	15,783	15,000	15,000	-	0.00%
Total Revenues	<u>\$ 189,557</u>	<u>\$ 224,441</u>	<u>\$ 214,301</u>	<u>\$ 242,500</u>	<u>\$ 28,199</u>	13.16%
<u>EXPENSES</u>						
Personal Services	\$ 20,633	\$ 5,456	\$ 19,114	\$ 14,230	\$ (4,884)	-25.55%
Supplies	4,220	5,123	10,500	10,500	-	0.00%
Other Services and Charges	137,733	155,048	164,400	207,200	42,800	26.03%
Total Expenses	<u>\$ 162,586</u>	<u>\$ 165,627</u>	<u>\$ 194,014</u>	<u>\$ 231,930</u>	<u>\$ 37,916</u>	19.54%
Change in Net Position	\$ 26,971	\$ 58,814	\$ 20,287	\$ 10,570	\$ (9,717)	-47.90%

GLOSSARY

ALLOCATED	Distribute costs between reporting departments or funds.
APPROPRIATION	A grant of money by a legislative body to carry out a governmental function or program.
BOND ISSUE	A security representing a long-term promise to pay a certain sum of money at specified times with a fixed rate of interest payable to the holder.
BUDGET	(1) A statement describing the revenues and expenditures of all governmental units, and (2) a mechanism for controlling, managing, planning and evaluating the activities of each governmental unit.
CAPITAL ASSET	Assets of significant value and having a useful life of several years (Fixed Asset).
CAPITAL OUTLAY	Expenditures for the acquisition of capital assets.
CAPITAL PROJECTS FUND	Funds used to account for activity of capital projects and initiated or purchased by the City.
COMPARABLE WORTH	Mandated by State law; a system which establishes the value of jobs by weighting tasks performed on a point scale. Ensures comparable wages for jobs within a comparable point range within the jurisdiction.
CONTRACTUAL	A legally binding document that provides both parties perform specific duties.
COMPREHENSIVE PLAN	A comprehensive short-range and long-range plan intended to guide the growth and development of a community, and one that includes analysis, recommendations, and proposals for the community's population, economy, housing, transportation, community facilities, and land use.
DEBT LEVY	A tax collected to pay for bonds issued.
DEBT SERVICE FUND	Established to account for the accumulation of financial sources for the payment of principal and interest on debt incurred by the City. Debt incurred for improvements of an enterprise are accounted for in the appropriate enterprise fund.

ENTERPRISE FUND	Established to account for operations that are financed and managed in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
EXPENDITURE	The amount of cash or property paid, or to be paid, for a service rendered, goods received, or an asset purchased.
FISCAL DISPARITIES FUND	A metropolitan program that distributes a percentage of property tax revenue from new commercial and industrial development to all metropolitan communities.
FUND	A fiscal and accounting entity with a self-balance set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives.
FUND BALANCE	The residual balance resulting from all fiscal activity within a fund which is available for appropriation.
FUND EQUITY	The residual balance, reserved and unreserved, resulting from all fiscal activity within a fund.
GENERAL FUND	Used to account for all financial resources except those required to be accounted for in another fund. The General Fund includes most operating functions of City government.
GRANT	A contribution or gift of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.
JOINT POWERS AGREEMENT	A contract between two or more government jurisdictions to provide a common service.
MUNICIPAL STATE AID PROGRAM (MSA)	State of Minnesota program which provides for the distribution of highway user funds to qualifying cities over a population of 5,000. Funds are appropriated annually for construction and maintenance of MSA streets and roads.
MUNICIPAL STATE AID STREETS (MSA)	Designated by the City to be eligible for Municipal State Aid payments for construction and maintenance of collector streets and roads.

OBJECTIVE	Desired output which can be measured and achieved within a given time period.
ORDINANCE	A municipal law.
SPECIAL ASSESSMENT	A cost paid by landowners for specific improvements to their property that adds at least as much value and benefit as the amount of the special assessment.
TAX INCREMENT	The additional, or incremental, property taxes collected within a tax increment district. Increments are the difference between the taxes collected on the total value of the district and the taxes collected on the original value of the district. Increments include taxes levied by all taxing jurisdictions.
TAX LEVY	The total amount of dollars assessed in taxes against property for the purpose of producing funds to meet financial obligations.
TAXING JURISDICTION	A geographic area permitted to tax landowners within.
TRANSFERS	Money moved from one fund to another with City Council authorization.
TRUTH-IN-TAXATION	State law that provides residents notice of proposed property tax changes through public hearings and newspaper publications.
ZONING	Regulation of land use by districts ensuring that certain land uses are compatible.