

**2017 BUDGET
GENERAL FUND**

GENERAL FUND (101) EXPENSES

Council

- 41110-103 Council Recorder
The Recorder duties are performed by the Administrative Assistant through video and audio recordings of the Council meetings.
- 41110-110 Mayor & Council Salaries
The Council members and Mayor are paid per City Council meeting they attend (\$75 per meeting – Council, \$100 per meeting - Mayor). There are 23 regular Council meetings per year.
- 41110-122 Pensions-FICA
Federal payroll taxes for Social Security and Medicare are 7.65% of wages.
- 41110-201 Supplies
\$150 for miscellaneous expenses of paper supplies, document frames, new council nameplates, etc.
- 41110-351 Publishing
This line item is responsible for publishing costs related to all public hearings for variances and CUP's, election year publication requirements, publishing the financial statement, budget, ordinance public hearing notices, truth in taxation, and all other miscellaneous required public notices.
- 41110-353 Meeting Services
This service is being moved to the PEG Fund expenses.
Videotaping service by WNAV of council meetings (average cost \$269 per meeting). Public viewing available through Vimeo. Link access on our website.
- 41110-430 Miscellaneous
Miscellaneous council expenses including appreciation plaques, retirements, etc.
- 41110-433 Memberships & Dues
The League of Minnesota Cities dues are anticipated to increase 3%. This line item also covers the drug testing membership \$250 and newly elected official training.

Elections

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- copy paper
- imprinted & plain envelopes
- laser printer cartridges
- section maps
- pens, pencils, markers
- Other miscellaneous office supplies.
- cost of checks
- dog tags & registration cards
- adding machine tape
- city letterhead
- minute books

- 41500-220 Repairs, Supplies, Maintenance
Annual costs for usage, repairs and maintenance to office copier (copier base maintenance agreement is \$1,300 annually).
- 41500-301 Auditing
General Fund portion of audit. The City audit estimated at \$8,200 for 2015 and paid for as follows:
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|------------------|---------------------|
| 40% - General | 5% - Garbage Fund |
| 25% - Water Fund | 5% - Recycling Fund |
| 25% - Sewer Fund | |
- 41500-310 Assessing
In 2016, the City Council contracted with Rolf Erickson for county assessing services. He is a state licensed real estate assessor and appraiser.
- 41500-322 Postage
Includes all General Fund postage.
- 41500-331 Mileage
This is mileage reimbursement to office staff for using personal vehicle to attend meetings and other city business. The 2016 IRS rate of reimbursement has been 54 cents per mile.
- 41500-352 Printing
This line item includes quarterly newsletters.
- 41500-361 Liability Insurance
Liability insurance for 2017 is estimated to increase 3% and is allocated as follows: General 51%, Water 31%, Garbage 7%, Sewer 6%, Recycling 3% and Docks 2%.

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- 41500-436 Computer Services
This line item is all computer related costs. We are experiencing compatibility issues and need to update basic utility software such as Word, Excel, Access, PowerPoint, Calendar Exchange, etc. Regular computer expenses include:
- Internet connection service of \$660 annually
 - Banyon software support of \$1,300 annually
 - Trend Micro virus protection \$223 annually
 - DTS computer support \$4,880
 - Domain, email accounts, annual service
 - MS Office 365 user licenses \$1,060
 - Wi-Fi connection for public works devices \$2,000
 - Computer Repairs, etc. \$1,602
 - *Avenet \$0 annual website **Moving to PEG Fund***
- 41500-437 Memberships, Conferences & Lunches
- Membership fees: This includes membership for the City Administrator to Metro Area Managers Association, Minnesota City Managers Association, and International City Management Association.
 - Conferences: City Administrator attends the LMC conference in June and the Managers conference in May.
 - Other expenses: includes the Excelsior Chamber of Commerce annual party, LMC Safety Seminar, City business lunch expenses, and Sensible Land Use Coalition seminars.
- 41500-438 Miscellaneous
Hennepin County special assessment charge, bank fees, tax book, and safe deposit box.
- Legal Services**
- 41600-304 Legal General
The hourly rate for general legal work is \$140 per hour. Legal work related to private developments or other specific individual matters such as variances is charged back.
- 41600-305 Legal Prosecutions
Retainer for criminal prosecutions largely generated from the police department. Litigation expenses are unpredictable and therefore are paid for as needed through the general fund reserves.
- Engineering**
- 41900-303 Engineering
Engineering done on private developments is charged back.

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Planning/Zoning

- 41910-100 Salaries
35% of City Administrator's salary and 10% of Admin Asst. wage.
- 41910-121 Pensions-PERA
Public Employees Retirement Association is the mandatory pension program for all qualified employees. The employee contribution is 6.50% of their gross salary. The employer contribution is 7.5%.
- 41910-122 Pensions-FICA
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.
- 41910-131 Health/Life/Dental
In 2016, ACA rules changed to exclude small employers (less than 50 FTE) from larger employer pools. LOGIS renewed policies for all cities effective 12/1/2015 in order to 'buy' a year of coverage to allow carriers to better define available options for the small employers.
Moving forward the city will have to purchase its own insurance plans under the small employer options available from carriers. The final plans will not be available until October 2016 for 01/01/2017 coverage.
- 41910-318 Consulting Planner
All planning done on private developments is charged back.

Buildings

- 41940-101 Wages
Allocation of 2% of Public Works time for repair and maintenance of city hall.
- 41940-121 Pensions-PERA
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41940-220 Repairs, Supplies, Maintenance
This includes repairs, supplies and maintenance for buildings, including sidewalks, exterior maintenance, interior paint, and office furniture. This includes services for a boom truck to take the holiday lights up and down.

41940-221 Janitorial
This is a predictable expense that is separate from repairs, supplies, maintenance into this Janitorial item. \$\$220/monthly for cleaning services.

41940-321 Telephone
Telephone service for city offices.

41940-380 Utilities
City buildings (except water plant which is billed to enterprise fund) expense from Xcel (electric), CenterPoint (heat/gas) and water.

Public Safety

42100-300 Police Budget
Total for operating budget and building lease.

42100-311 Police - Miscellaneous
This includes court overtime and booking fees.

42100-312 Room & Board/Workhouse
This item covers the cost of individuals incarcerated due to various violations.

42200-309 Fire Protection
Total for operating budget and building lease.

Building Inspections

42400-100 Building Salaries
10% of City Administrator salary and 10% of Admin Asst. wages.

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- 42400-121 Pensions-PERA
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- 42400-131 Health/Life/Dental
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- 42400-313 Building Inspection
This service is contracted with Metro West Inspection Services, 40% of all revenue from permits sold is paid to Metro West.
- 42400-314 Plan Review
55% of the fee revenue is paid to Metro West Inspection Services.
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| Public Works |
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- 43000-101 Public Works Salaries
This includes 48% of Public Works Superintendent's salary and 37% of the crew's salary.
- 43000-105 Temporary Salaries
This item allows for flexibility in the Public Works department and assists with patching prior to seal coating.
- 43000-121 Pensions-PERA
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- 43000-131 Health/Life/Dental
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- 43000-212 Gas & Oil
This line item reflects 50% of the fuel used. Diesel = 1750 gal. @ \$3.50/gal. and Unleaded = 600 gal. @ \$3.50/gal. Two 55 gallon barrels of oil for vehicle and equipment at \$800 each.
- 43000-220 Repairs, Supplies, Maintenance
This line item represents all vehicle and equipment repair, DOT inspections for trucks, snow plow blades and shop supplies.
- 43000-222 Tires
Tire repairs and replacement on all public works vehicles and equipment.
- 43000-223 Uniforms, Safety Shoes, Safety Equip
The total cost is divided equally between the General, Water, Sewer and Storm Water funds. Includes reimbursement for safety shoes per new Union Contract.
- Uniforms - \$700
 - Safety shoes - \$200
 - Safety vests - \$150
 - Hearing protection, rubber gloves, etc - \$200
 - Fire extinguisher inspections - \$91
- 43000-321 Telephone
This line item includes the on-call phone.
- Verizon on-call phone - \$160
- 43000-430 Miscellaneous
This line item includes the following: State of MN Cooperative Purchasing annual dues, LMC Workshop, and 25% of Safe Assure Consultants. No additional 800 MHz radios to be purchased.
- MN Cooperative Purchasing - \$250
 - LMC Workshop - \$20
 - ¼ Safe Assure Consultant - \$405
 - Miscellaneous - \$375

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Streets

43100-226

Street Signs

Accounts for various sign and post replacement each year.

43100-228

Snow & Ice Removal

1 mixing = 100 tons sand + 25 tons' salt

We have budgeted for two mixings. Salt costs are up 3%. We are now using treated salt which works better in colder weather. Sand costs are up, as well.

43100-381

Electric Utilities/Street Lights

Parks

45200-101

Salaries

9% of crew salaries and part-time/seasonal employees for all park activities.

45200-106

Lifeguard Services

Our two-year contract goes through 2016 season. Estimate for 2017 is \$9,575.

45200-121

Pensions-PERA

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45200-122

Pensions-FICA

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45200-220

All Parks

- Satellite Services \$1,820
- Weed Control \$1,600
- Xcel Energy – Lighting \$1,800
- Playground parts, buoys, parts for mowers \$1,500
- Arctic Fever winter festival event \$850
- Miscellaneous Park Repairs \$430

Trees

45204-101

Trees - Salaries

This is 5% of crew's salary.

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45204-121 Pensions - PERA
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45204-122 Pensions - FICA
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45204-131 Health/Life/Dental
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45204-220 Tree Supplies and Removal
This item is used for diseased and storm related tree removal.

Fire Lanes

46100-220 Fire Lanes
Repairs and maintenance of the fire lanes.

General Fund Miscellaneous

46101-302 LMCD – Tonka Bay portion of the LMCD Levy.

49000-430 Miscellaneous
Contribution to 4th of July fireworks of \$1,500 for Copper Sponsorship (South Lake – Excelsior Chamber).

Transfer Out

49300-720 Transfer Out
A transfer to the Capital Improvement Fund from the General Fund Reserves.

**2017 BUDGET
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GENERAL FUND (101) REVENUE

Taxes

31000 Taxes
Typically received in July and December.

Licenses and Permits – Business
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32110 On-Sale Liquor Licenses
Hazellewood

32111 Set-up Licenses
Caribbean

32112 On-Sale Beer License
Caribbean, Country Club Lanes, Hazellewood, and Joey Nova – 4 x \$500

32113 Off-Sale Beer Licenses
Caribbean

32114 Wine Licenses
Hazellewood, Joey Nova, Caribbean – 3 x \$500

32115 Cigarette licenses
Increased fee due to additional reporting requirements (\$100 each).

32116 Off-Sale Intoxicating Liquor

32117 Temporary Liquor Licenses
This includes temporary liquor licenses which may be part of special event permit requests.

32170 Arcade Permits
Country Club Lanes

32180 Commercial Marina Licenses
Caribbean, Lindbo Landing, and Tonka Bay Marina.

32190 Special Event Permits
This includes permits for special events in our parks.

32260 Misc. Permits
This includes permits for: police/fire alarms, seasonal uses, right-of-way, de-icing and fireworks.

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Licenses & Permits – Non-Business

- 32210 Building Permits
40% of this is paid from account 42400.313 to the Building Inspector.
- 32211 Plan Review
55% of this is paid from account 42400.314 to building inspector.
- 32240 Dog Licenses
Annual dog license for calendar year.

Intergovernmental Revenue

- 33422 State Aid - PERA
Amount provided by state.
- 33610 Hennepin County Road Maintenance
Annual application; amount determined by population and can only be used on streets that intersect with the county road.

Charges for Services

- 34100 General Service Fees
This includes charges for copies, ordinances/zoning books, and NSF fees.
- 34109 Application fee - Public Hearings (Variance/CUP, etc.)
- 34110 Surcharge Income
We get a portion of the state surcharge on building permits. This number is dependent on the dollar amount of construction.
- 34112 Escrow for Public Hearings
This is applied toward legal, engineering, and planning costs.

Fines and Forfeits

- 35101 Court Fines
Fine Revenue

Miscellaneous Revenues

- 34951 Refund and Reimbursement
Reimbursements from property owners of expenses incurred by the city for public hearings.
- 36200 Misc. Revenue
LMCIT dividend on property/casualty insurance premium, miscellaneous rebates or grant programs

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- 36210 Interest Earned
The 4M money market/checking account interest.
- 36225 Franchise Revenue
The City left the LMCC in 2014. As a result, Franchise Fees from Mediacom subscriptions will be collected by the City instead of the LMCC.
- 39203 Transfer In
Antenna - From annual lease payments. \$25,000
Dock – From annual rentals for park improvements. \$8,000
- 39204 Transfer In – Liquor
Annual interest earned on liquor fund investments is between 1.25% and 2.15% (with average interest earnings of 1.69%). The annual interest earned is approximately \$5,200. Resolution 9-23 requires maintaining a fund balance based on our initial investment plus the inflation rate. Our current interest earnings are not keeping up with the consumer price index.