

Memo

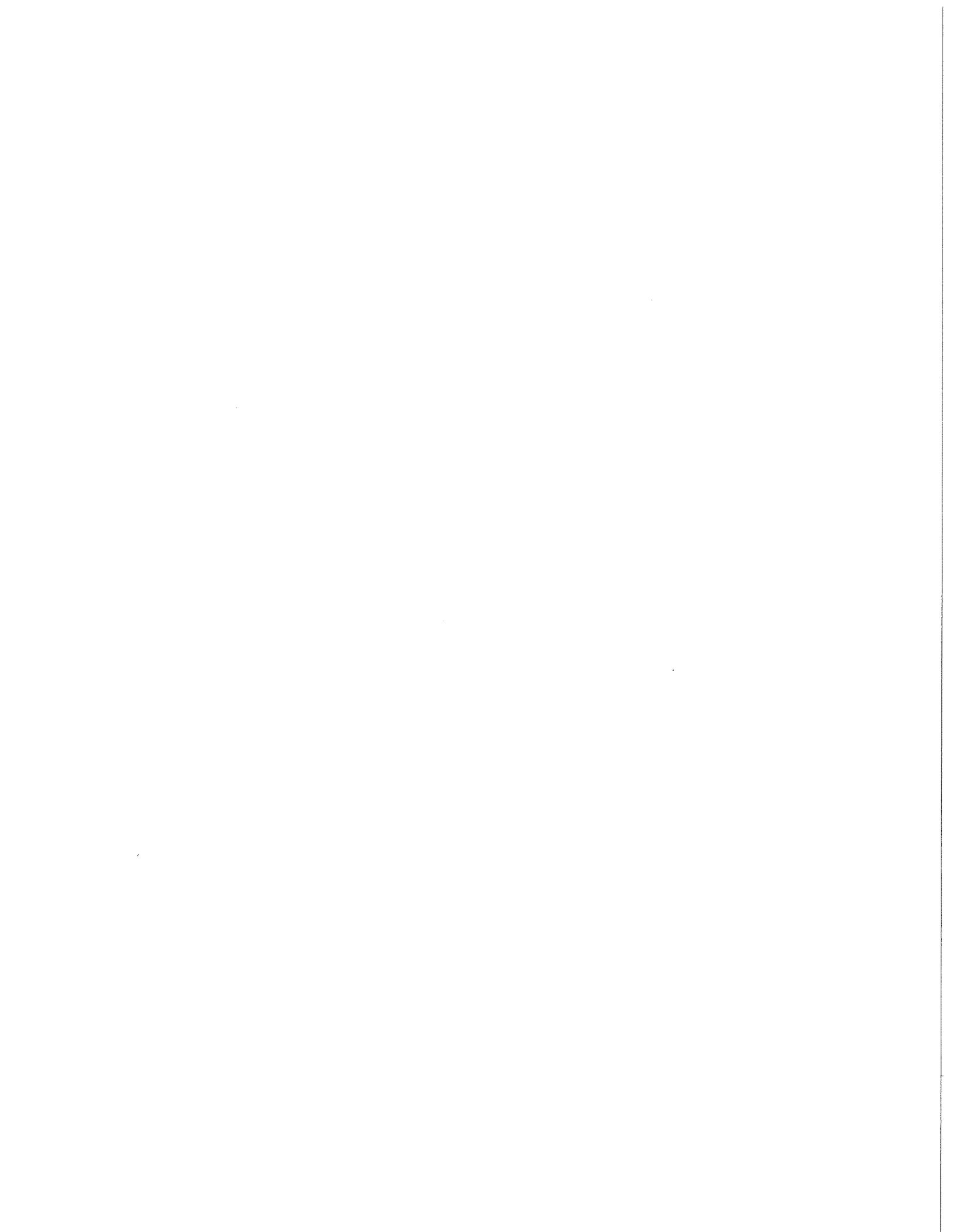
To: Honorable Mayor and City Council
From: Joe Kohlmann, City Administrator
Date: August 26th, 2014
Re: 2015 Budget Worksession

Staff has prepared a *Draft 2015 Budget* for your review. As proposed, the operating budget would have a \$0 or 0% increase. Notable increases in the General Fund Operating Budget include:

- 1) Staff increases for 2%
- 2) City Administrator increase of 5% (past practice)
- 3) Overall Health increases of 8.5%
- 4) Videotaping for Council Meetings - \$6,994
- 5) Computer Services (IT Contract) - \$4,000
- 6) Police Budget - \$7,099
- 7) Street Signs - \$1,200 for NO PARKING signs on WPR

Notable Revenue Changes:

- 1) Franchise Fees - \$17,600 (Mediacom Franchise Fees)



**2015 BUDGET
GENERAL FUND EXPENSES
NARRATIVE**

Council

- 41110-103 Council Recorder - **\$0**
The Recorder duties are performed by the Administrative Assistant through video and audio recordings of the Council meetings.
- 41110-110 Mayor & Council Salaries - **\$9,200**
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 - **\$704**
Federal payroll taxes for Social Security and Medicare are 7.65% of wages.
- 41110-201 Council Supplies - **\$160**
Tapes to record Council meetings cost \$35 and \$125 for miscellaneous expenses of paper supplies, document frames, new council nameplates, etc.
- 41110-351 Council Publishing - **\$1,000**
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.
- 41110-430 Council Miscellaneous - **\$7,494**
- Video taping service by WNAV of council meetings (average cost \$269 per meeting) - \$6,994
 - Miscellaneous council expenses including appreciation plaques, retirements, etc. - \$500
- 41110-433 Council Memberships & Dues - **\$1,916**
The League of Minnesota Cities dues are **\$1,531** and anticipated to increase to \$1,574. This line item also covers: the personal accident policy (\$67) and the drug testing membership (\$125), and newspaper subscription (\$150).

Elections

- 41410-104 Election Judge Salaries - **\$0**
2015 is not an election year. This line item includes election judge pay at \$9.50/hour and the head election judge pay at \$10/hour. There are currently 6 election judges and one head election judge. They work two (primary and general) election days for 16 hours and have an average of (4) four hours training, totaling 36 hours per judge.

**2015 BUDGET
GENERAL FUND EXPENSES
NARRATIVE**

41410-122 Pensions-FICA - **\$0**
2015 is not an election year.

41410-202 Election Supplies - **\$500** –This budget item includes: required yearly optical scanner maintenance agreement with Hennepin County (\$500), Help America Vote Act mandates, and other election supplies like ballots, secrecy sleeves, marking pens, etc.

Finance & Administration

41500-100 Financial Administration Salaries - **\$43,937**
This includes salary/wages of the Bookkeeper/Billing Clerk (20%), Administrative Assistant (45%) and City Administrator (20%).

41500-121 Pensions-PERA - **\$3,296**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. The employee contribution is increasing to 6.50% of their gross salary. The employer contribution is increasing to 7.5%. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.

41500-122 Pensions-FICA - **\$3,361**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.

41500-131 Health/Life/Dental - **\$9,233**
In 2012, LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. Recent changes in Health Care have exempted the City from rate caps and the recommended estimated increase is 8.5%. As per Council action, the city will cover a maximum of 67% of total family health insurance costs

41500-151 Worker's Compensation Insurance – **\$7,500**
Workers Comp Insurance increases are based on League Budget Guides. This particular line item has not exceeded \$7,500. The City has a quality rating and Staff is proposing to lower this line time for 2015. It is allocated as follows: General 50%, Sewer 25%, and Water 25%.

41500-200 Office Supplies - **\$2,500**
Office items include the following:

- file folders & tabs	- directories computer disks
- copy paper (we use a lot)	- computer disks
- stamped & plain envelopes	- dog tags & registration cards
- laser printer cartridges	- adding machine tape
- section maps	- city letterhead
- desk calendars	- minute books

**2015 BUDGET
GENERAL FUND EXPENSES
NARRATIVE**

- pens, pencils, markers - staples, rubber bands, paper clips
- license and permit forms (building permits, liquor licenses, cigarette applications, amusement device cards)

Other miscellaneous office supplies.

41500-220 Repairs, Supplies, Maint. - **\$1,300**

Annual costs for repairs and maintenance to office machines including copier (copier maintenance agreement that is \$1,220 annually), telephone system, fax machine, and typewriter.

41500-301 Auditing – **\$3,280**

General Fund portion of audit. The City audit estimated at \$8,200 for 2015 and paid for as follows:

40% - General	5% - Garbage Fund
25% - Water Fund	5% - Recycling Fund
25% - Sewer Fund	

41500-310 Assessing - **\$20,000**

In 2014, the City Council renewed an assessing contract with William Davy through 2016.

41500-322 Postage - **\$1,592**

Includes all General Fund postage.

41500-331 Mileage - **\$750**

This is mileage reimbursement to office staff for using personal vehicle to attend meetings and other city business. The 2014 IRS rate of reimbursement is 56 cents per mile.

41500-352 Printing - **\$1,550**

This line item includes quarterly newsletters.

41500-361 Liability Insurance – **\$14,132**

Liability insurance for 2015 is estimated to increase 2% and is allocated as follows: General 51%, Water 31%, Garbage 7%, Sewer 6%, Recycling 3% and Docks 2%.

41500-436 Computer Services - **\$8,000**

This newer line item combine's computer related costs from miscellaneous and computer repair from repairs/supplies/maint. Regular computer expenses include:

- Internet connection service of \$661 annually
- Avenet internet site and email service \$655 annually
- Banyon software support of \$1,300 annually
- VIPRE virus protection software

**2015 BUDGET
GENERAL FUND EXPENSES
NARRATIVE**

- DTS computer support \$3,900
- \$1,484 for Computer Repairs, etc

41500-437 Memberships, Conferences & Lunches - **\$2,400**

- \$805 in membership fees: This includes membership for the City Administrator to Metro Area Managers Association, Minnesota City Managers Association, and International City Management Association.
- \$1,340 in conferences: City Administrator attends the LMC conference in June and the Managers conference in May.
- \$255 in 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 Financial Administration Misc. - **\$400** - Hennepin County special assessment charge (\$275), bank fees (\$60), tax book, and safe deposit box (\$50).

Legal Services

41600-304 Legal General - **\$21,000**

The hourly rate for general legal work remains at \$80 per hour. This line item also includes the \$250.00 per month retainer. Legal work related to private developments or other specific individual matters such as variances is charged back.

41600-305 Legal Prosecutions - **\$11,000**

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 - **\$7,500**

Engineering done on private developments is charged back.

Planning/Zoning

41910-100 Salaries – **\$26,613**- 35% of City Administrator's salary and 10% of Admin Asst. wage.

**2015 BUDGET
GENERAL FUND EXPENSES
NARRATIVE**

- 41910-121 Pensions-PERA - **\$1,996**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. The employee contribution is increasing to 6.50% of their gross salary. The employer contribution is increasing to 7.5%. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.
- 41910-122 Pensions-FICA - **\$2,036**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.
- 41910-131 Health/Life/Dental - **\$4,917**
In 2012, LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. Recent changes in Health Care have exempted the City from rate caps and the recommended estimated increase is 8.5%. As per Council action, the city will cover a maximum of 67% of total family health insurance costs
- 41910-318 Consulting Planner – **\$10,000**
All planning done on private developments is charged back.

Buildings

- 41940-101 Wages - **\$2,295**
Allocation of 2% of city crew's time for repair and maintenance of city hall.
- 41940-121 Pensions-PERA - **\$173**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. The employee contribution is increasing to 6.50% of their gross salary. The employer contribution is increasing to 7.5%. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.
- 41940-122 Pensions-FICA - **\$176**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.
- 41940-131 Health/Life/Dental - **\$434**
In 2012, LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. Recent changes in Health Care have exempted the City from rate caps and the recommended estimated increase is 8.5%. As per Council action, the city will cover a maximum of 67% of total family health insurance costs

**2015 BUDGET
GENERAL FUND EXPENSES
NARRATIVE**

- 41940-220 Repairs, Supplies, Maint. - **\$3,000**
Repairs, supplies and maintenance for buildings, including exterior maintenance, sidewalks, interior paint, and office furniture. The City did a substantial amount of building maintenance in 2011, 2012, and 2013. This includes \$400 for a boom truck to take the holiday lights up and down.
- 41940-221 Janitorial - **\$2,860**
This is a predictable expense that is separate from repairs, supplies, maintenance into this Janitorial item. \$55.00/week for cleaning services, reduced due to new state sales tax exemption.
- 41940-321 Telephone - **\$2,200**
- 41940-380 Utilities - **\$4,500**
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 – **\$412,902**
Total for operating budget and debt service. \$330,684 for operating budget and \$82,218 for debt service.
- 42100-311 Police - Misc. - **\$1,700**
This includes court overtime and booking fees.
- 42100-312 Room & Board/Workhouse - **\$750**
This item covers the cost of individuals incarcerated due to various violations.
- 42200-309 Fire Protection - **\$231,849**
Total for operating budget and debt service.

Building Inspections

- 42400-100 Building Salaries – **\$13,509**
10% of City Administrator salary and 10% of Admin Asst. wages.
- 42400-121 Pensions-PERA - **\$1,014**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. The employee contribution is increasing to 6.50% of their gross salary. The employer contribution is increasing to 7.5%. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.

**2015 BUDGET
GENERAL FUND EXPENSES
NARRATIVE**

- 42400-122 Pensions-FICA - **\$1,034**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.
- 42400-131 Health/Life/Dental - **\$2,720**
In 2012, LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. Recent changes in Health Care have exempted the City from rate caps and the recommended estimated increase is 8.5%. As per Council action, the city will cover a maximum of 67% of total family health insurance costs.
- 42400-313 Building Inspection - **\$12,000**
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 - **\$8,000**
55% of the fee revenue is paid to Metro West Inspection Services.

Public Works

- 43000-101 Public Works Salaries - **\$80,250**
This includes 48% of Robin's salary and 37% of the crew's salary.
- 43000-105 Temporary Salaries - **\$1,800**
This item allows for flexibility in the Public Works department and assists with patching prior to seal coating.
- 43000-121 Pensions-PERA - **\$6,019**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. The employee contribution is increasing to 6.50% of their gross salary. The employer contribution is increasing to 7.5%. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.
- 43000-122 Pensions-FICA - **\$6,140**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.
- 43000-131 Health/Life/Dental - **\$13,218**
In 2012, LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. Recent changes in Health Care have exempted the City from rate caps and the recommended estimated increase is 8.5%. As per Council action, the city will cover a maximum of 67% of total family health insurance costs.
- 43000-212 Gas & Oil - **\$11,000**
This line item reflects 50% of the fuel used. Diesel = 1750 gal. @ \$4/gal. and

**2015 BUDGET
GENERAL FUND EXPENSES
NARRATIVE**

Unleaded = 600 gal. @ \$4/gal. Two 55 gallon barrels of oil for vehicle and equipment at \$800 each.

- 43000-220 Repairs, Supplies, Maint. - **\$13,000**
This line item represents all vehicle and equipment repair, DOT inspections for trucks, snow plow blades and shop supplies.
- 43000-222 Tires - **\$1,300**
- 43000-223 Uniforms, Safety Shoes, Safety Equip - **\$1,100**
The total cost is divided equally between the General, Water, Sewer and Storm Water funds. Increase to safety shoes in new Union Contract.
- Uniforms - \$700
 - Safety shoes - \$200
 - Safety vests - \$100
 - Hearing protection, rubber gloves, etc - \$100
- 43000-321 Telephone - **\$500**
This was a new line item in 2008 and they were previously included under the general fund Miscellaneous. This line item includes the on-call phone and telephone line for the two way radio system with Excelsior.
- Verizon on-call phone - \$160
 - Century 2 way radio - \$340
- 43000-430 Miscellaneous - **\$1,000** This is a decrease of \$500.
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 - \$325

Streets

- 43100-226 Street Signs - **\$2,200** - street signs cost about \$83 each post are \$24. Accounts for various sign and post replacement each year. We need to increase this if we put permanent No Parking signs up on West Point Road.

**2015 BUDGET
GENERAL FUND EXPENSES
NARRATIVE**

43100-228 Snow & Ice Removal – **\$10,100** Increase of \$1,000
1 mixing = 100 tons sand + 25 tons salt
We have budgeted for two mixings. Salt cost are up. We are now using treated salt that works better in colder weather. Cost for salt in 2015 will be \$4,335.50. Last year our cost was \$3,620.66, a difference of \$714.84 just in salt. Sand went up as well.

43100-381 Electric Utilities/Street Lights - **\$16,170**

Parks

45200-101 Salaries - **\$23,770**
9% of crew salaries and part-time/seasonal employees for all park activities.

45200-106 Lifeguard Services - **\$9,118**
A two year contract was signed through **2015** setting the rate at \$9,118.

45200-121 Pensions-PERA - **\$775**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. The employee contribution is increasing to 6.50% of their gross salary. The employer contribution is increasing to 7.5%. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.

45200-122 Pensions-FICA - **\$1,820**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.

45200-131 Health/Life/Dental - **\$1,951**
In 2012, LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. Recent changes in Health Care have exempted the City from rate caps and the recommended estimated increase is 8.5%. As per Council action, the city will cover a maximum of 67% of total family health insurance costs.

45200-220 All Parks - **\$7,050**

- Satellite Services \$1,370
- Weed Control \$1,600
- Xcel Energy – Lighting \$1,800
- Playground parts, buoys, parts for mowers \$1,300
- Arctic Fever winter festival event \$750
- Miscellaneous Park Repairs \$230

Trees

**2015 BUDGET
GENERAL FUND EXPENSES
NARRATIVE**

45024-101 Trees - Salaries - **\$7,065**
This is 5% of crew's salary.

45204-121 Pensions - PERA - **\$530**
Public Employees Retirement Association is the mandatory pension program for all qualified employees. The employee contribution is increasing to 6.50% of their gross salary. The employer contribution is increasing to 7.5%. The employer contribution increased in 2011 to 7.25% of gross salary, up from the 2010 rate of 7% and the 2009 rate of 6.75%.

45204-122 Pensions - FICA - **\$541**
Federal payroll taxes for Social Security and Medicare are 7.65% of salary.

45204-131 Health/Life/Dental - **\$1,301**
In 2012, LOGIS received a more favorable proposal from Blue Cross Blue Shield which resulted in a decrease in health care for 2012. Recent changes in Health Care have exempted the City from rate caps and the recommended estimated increase is 8.5%. As per Council action, the city will cover a maximum of 67% of total family health insurance costs

45204-220 Tree Supplies and Removal - **\$4,950**
This item is used for diseased and storm related tree removal.

Fire Lanes

46100-220 Fire Lanes - **\$1,500**
Repairs and maintenance of the fire lanes.

General Fund Miscellaneous

46101-302 LMCD – Levy of **\$12,024**

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

Transfer Out

49300-720 Transfer Out - **\$0**

**2015 BUDGET
GENERAL FUND REVENUE
NARRATIVE**

Taxes

31000 Taxes – **\$994,949** - Typically received in July and December.

Licenses and Permits – Business

32110 On-Sale Liquor Licenses – **\$5,744** – Hazellewood

32111 Set-up Licenses – **\$300**

32112 On-Sale Beer Licenses – **\$2,000** - Caribbean, Country Club Lanes, Hazellewood, and Joey Nova – 4 x \$500

32113 Off-Sale Beer Licenses – **\$480** – MGM and Caribbean

32114 Wine Licenses – **\$1,500** - Hazellewood, Joey Nova, Caribbean – 3 x \$500

32115 Cigarette licenses – **\$100** - MGM - \$100 each.
Increased fee due to additional reporting requirements.

32116 Off-Sale Intoxicating Liquor - **\$240** - MGM

32170 Arcade Permits - **\$75** - Country Club Lanes

32180 Commercial Marina Licenses – **\$2,420**
Caribbean, Lindbo Landing, and Tonka Bay Marina.

32260 Misc. Permits – **\$2,200** - This includes permits for: police/fire alarms, seasonal uses, right-of-way, de-icing and fireworks. Increased the fee for ROW permits based on time spent and rates in other cities.

Licenses & Permits – Non-Business

32210 Building Permits – **\$30,000** – 40% of this is paid from account 42400.313 to the Building Inspector.

32211 Plan Review – **\$14,000** –55% of this is paid from account 42400.314 to building inspector.

32240 Dog Licenses - **\$1,200**

**2015 BUDGET
GENERAL FUND REVENUE
NARRATIVE**

Intergovernmental Revenue

- 33422 State Aid - PERA - **\$1,232** - Amount provided by state.
- 33610 Hennepin County Road Maintenance - **\$3,000**. 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 - **\$300**
Includes charges for copies, ordinances/zoning books, and NSF fees.
- 34109 Application fee - Public Hearings (Variance/CUP, etc.) - **\$750**
This is the application fee of \$150.
- 34110 Surcharge Income - **\$100** - 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 - **\$17,500**
This is applied toward legal, engineering, and planning costs.

Fines and Forfeits

- 35101 Court Fines - **\$7,000** - Fine Revenue

Miscellaneous Revenues

- 34951 Refund and Reimbursement - **\$0**
- 36200 Misc. Revenue - **\$6,000**
Typically we receive a LMC insurance dividend in December.
- 36210 Interest Earned - **\$6,400** - The 4M money market/checking account interest dropped from Jan.08=4.36% to Jul.12=.02%.
- 36225 Franchise Revenue - **\$17,600** - 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 - **\$47,985** - from annual lease payments.
- 39204 Transfer In - Liquor - **\$4,500** - annual interest is down from roughly \$11,000 to \$4,500 on proceeds from the liquor store purchase.

CITY OF TONKA BAY
2015 BUDGET
GENERAL FUND

Account No.	Account	Expenditures										\$	% Change 2014 to 2015	
		Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014	Actual 6 month	Proposed 2015	+	(-)				
Council														
41110.103	Council Recorder	0	0	0	0	0	0	0	0	0	0	0	0	0.00%
41110.110	Mayor & Council Salaries	9,200	9,050	9,200	9,200	9,200	4,800	9,200	9,200	0	0	0	0	0.00%
41110.122	Pensions-FICA	704	692	704	704	704	367	704	704	0	0	0	0	0.00%
41110.201	Council Supplies	54	219	160	30	160	0	160	160	0	0	0	0	0.00%
41110.351	Council Publishing	830	1,151	1,000	1,688	1,000	783	1,000	1,000	0	0	0	0	0.00%
41110.430	Council Miscellaneous	252	624	500	185	500	1,697	7,494	7,494	6,994	43	0	0	1398.80%
41110.433	Council Mshipps & Dues	1,957	1,618	2,354	2,547	1,873	0	1,916	1,916	43	0	0	0	2.30%
	Total Council	12,997	13,354	13,918	14,354	13,437	7,647	20,474	20,474	7,037	0	0	0	52.37%
Elections														
41410.104	Election Salaries	0	1,734	0	0	1,900	0	146	0	0	0	0	0	(1.900)
41110.122	Pensions-FICA	0	0	0	0	0	0	0	0	0	0	0	0	(146)
41410.202	Election Supplies	952	520	500	561	1,000	0	500	500	500	0	0	0	(500)
	Total Elections	952	2,254	500	561	3,046	0	500	500	(2,546)	0	0	0	0.00%
Finance & Administration														
41500.100	Fin. Adm. Salaries	40,294	41,378	42,153	42,133	43,343	21,632	43,937	43,937	594	0	0	0	1.37%
41500.121	Pensions - PERA	2,921	3,000	3,057	3,055	3,143	1,568	3,296	3,296	153	0	0	0	4.87%
41500.122	Pensions - FICA	2,887	2,974	3,225	3,025	3,316	1,553	3,361	3,361	45	0	0	0	1.36%
41500.131	Health/Life/Dental	8,946	7,615	8,060	7,936	9,158	4,515	9,233	9,233	75	0	0	0	0.82%
41500.151	Worker's Comp Ins	7,420	6,532	7,931	6,379	8,487	0	7,500	7,500	(987)	0	0	0	-11.63%
41500.200	Office Supplies, Maint	1,688	3,086	2,500	1,329	2,500	964	2,500	2,500	0	0	0	0	0.00%
41500.220	Repairs, Supplies, Maint	1,503	1,572	1,300	1,850	1,300	726	1,300	1,300	0	0	0	0	0.00%
41500.301	Auditing	3,020	3,020	3,150	3,220	3,200	20	3,280	3,280	80	0	0	0	2.50%
41500.310	Assessing	19,000	20,000	20,000	20,000	20,000	10,000	20,000	20,000	0	0	0	0	0.00%
41500.322	Postage	1,170	1,595	1,700	1,539	1,700	1,066	1,592	1,592	(108)	0	0	0	-6.35%
41500.331	Mileage	372	872	750	585	750	299	750	750	0	0	0	0	0.00%
41500.352	Printing	1,109	922	1,550	588	1,550	694	1,550	1,550	0	0	0	0	0.00%
41500.361	Liability Insurance	15,230	16,545	13,450	15,863	13,854	0	14,132	14,132	278	0	0	0	2.01%
41500.436	Computer Services	3,998	3,123	4,000	5,175	4,000	2,665	8,000	8,000	4,000	0	0	0	100.00%
41500.437	Mshipps, Conferences & Mtgs	1,360	1,854	2,400	75	2,400	225	2,400	2,400	0	0	0	0	0.00%
41500.438	Fin. Adm. Miscellaneous	311	504	400	374	400	50	400	400	0	0	0	0	0.00%
	Total Finance & Administration	111,229	114,592	115,626	112,896	119,101	45,977	123,237	123,237	4,130	0	0	0	3.47%
Legal														
41600.304	Legal General	19,336	17,841	21,000	13,871	21,000	12,708	21,000	21,000	0	0	0	0	0.00%
41600.305	Legal Prosecutions	12,232	10,000	11,000	10,098	11,000	6,789	11,000	11,000	0	0	0	0	0.00%
	Total Legal	31,568	27,841	32,000	23,969	32,000	19,497	32,000	32,000	0	0	0	0	0.00%

CITY OF TONKA BAY
2015 BUDGET
GENERAL FUND

Account No.	Account	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014	Actual 6 month 2015	Proposed 2015	\$ + (-)	% Change 2014 to 2015
Engineering										
41900.303	General Engineering	2,732	1,094	7,500	1,450	7,500	4,319	7,500	0	0.00%
	Total Engineering	2,732	1,094	7,500	1,450	7,500	4,319	7,500	0	0.00%
Planning/Zoning										
41910.100	Salaries	22,878	23,633	24,477	24,472	25,573	12,753	26,613	1,040	4.07%
41910.121	Pensions - PERA	1,658	1,714	1,775	1,774	1,854	925	1,996	142	7.66%
41910.122	Pensions - FICA	1,720	1,775	1,873	1,839	1,957	959	2,036	79	4.04%
41910.131	Health/Life/Dental	4,330	3,708	4,008	3,999	4,546	2,243	4,917	371	8.16%
41910.318	Consulting Planner	8,603	8,931	10,000	984	10,000	4,652	10,000	0	0.00%
	Total Zoning	39,189	39,761	42,133	33,068	43,930	21,532	45,562	1,632	3.72%
Buildings										
41940.101	Salaries	2,152	2,173	2,206	2,197	2,251	1,124	2,295	44	1.95%
41940.121	Pensions - PERA	156	158	160	159	164	82	173	9	5.49%
41940.122	Pensions - FICA	164	162	168	164	173	84	176	3	1.73%
41940.131	Health/Life/Dental	329	288	353	311	401	165	434	33	8.23%
41940.220	Repairs, Supplies, Maint.	9,991	4,682	3,000	5,747	3,000	369	3,000	0	0.00%
41940.221	Janitorial	2,822	3,057	3,057	3,116	3,057	1,445	2,860	(197)	-6.44%
41940.321	Telephone	2,138	2,192	2,200	2,137	2,200	1,066	2,200	0	0.00%
41940.380	Utilities	4,644	4,008	4,500	4,781	4,500	2,909	4,500	0	0.00%
	Total Buildings	22,396	16,720	15,644	18,612	15,746	7,244	15,638	(108)	-0.69%
Public Safety										
42100.300	Police Budget	385,552	390,404	402,130	397,468	405,803	202,903	412,902	7,099	1.75%
42100.311	Police Miscellaneous	694	677	1,700	1,100	1,700	325	1,700	0	0.00%
42100.312	Room & Board - HCACF	115	0	750	0	750	0	750	0	0.00%
42200.309	Fire Protection	232,751	235,790	231,756	230,303	233,566	116,783	231,849	(1,717)	-0.74%
42400.100	Building Insp Salary	12,114	12,481	12,783	12,778	13,212	6,592	13,509	297	2.25%
42400.121	Pensions - PERA	878	905	927	927	958	478	1,014	56	5.85%
42400.122	Pensions - FICA	877	906	978	928	1,011	479	1,034	23	2.27%
42400.131	Health/Life/Dental	2,554	2,178	2,352	2,348	2,671	1,317	2,720	49	1.83%
42400.313	Bldg Inspection Expense	9,044	12,969	12,000	20,749	12,000	5,298	12,000	0	0.00%
42400.314	Plan Review Expense	3,302	6,011	8,000	12,044	8,000	2,444	8,000	0	0.00%
	Total Public Safety	647,881	662,321	673,376	678,645	679,671	336,619	685,478	5,807	0.85%
Public Works										
43000.101	Public Works Salaries	76,919	77,130	79,675	86,040	78,549	41,155	80,250	1,701	2.17%
43000.105	Public Works Temp	739	0	1,800	0	1,800	0	1,800	0	0.00%
43000.121	Pensions - PERA	5,577	5,592	5,777	5,621	5,695	2,928	6,019	324	5.69%
43000.122	Pensions - FICA	5,475	5,383	6,234	6,296	6,009	3,029	6,140	131	2.18%
43000.131	Health/Life/Dental	13,154	11,170	12,316	11,235	12,211	5,898	13,218	1,007	8.25%
43000.212	Gas & Oil	8,810	8,032	11,000	9,038	11,000	3,469	11,000	0	0.00%
43000.220	Repairs, Supplies, Maint.	10,373	16,253	14,000	7,361	14,000	5,841	13,000	(1,000)	-7.14%
43000.222	Tires	1,212	275	1,300	1,931	1,300	0	1,300	0	0.00%
43000.223	Uniforms, Safety Shoes, Safety Equip	867	915	1,100	996	1,100	402	1,100	0	0.00%
43000.321	Telephone	467	413	500	410	500	193	500	0	0.00%
43000.430	Public Works Miscellaneous	1,140	1,559	1,500	978	1,500	1,186	1,000	(500)	-33.33%
43100.224	Street Repairs	85,103	0	0	0	0	0	0	0	0.00%
43100.226	Street Signs	1,250	5,613	1,000	0	1,000	856	2,200	1,200	120.00%
43100.228	Snow & Ice Removal	4,158	4,255	10,100	10,528	10,100	3,044	10,100	0	0.00%

CITY OF TONKA BAY
2015 BUDGET
GENERAL FUND

Account No.	Account	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Proposed	\$	% Change
		2011	2012	2013	2013	2014	6 month	2015	2015	+	(-)	2014 to 2015
43100.381	Electric Utilities/Street Lights	15,229	14,215	16,170	16,058	16,170	6,249	16,170	16,170	0	0	0.00%
	Total Public Works	230,473	150,805	162,472	156,492	160,934	74,250	163,797	163,797	2,863	0	0.82%
Parks and Recr.												
45200.101	Salaries	22,395	25,320	24,205	21,813	23,719	10,755	23,770	23,770	51	51	0.22%
45200.106	Lifeguard Services	8,820	8,928	9,060	8,775	8,775	0	9,118	9,118	343	343	3.91%
45200.121	Pensions - PERA	778	709	720	1,389	735	367	775	775	40	40	5.44%
45200.122	Pensions - FICA	1,697	1,916	1,853	1,650	1,815	813	1,820	1,820	5	5	0.28%
45200.131	Health/Life/Dental	1,481	1,296	1,586	1,399	1,802	741	1,951	1,951	149	149	8.27%
45200.220	All Parks	7,650	6,877	7,500	8,434	7,500	2,985	7,050	7,050	(450)	(450)	-6.00%
	Total Parks & Recreation	42,821	45,046	44,924	43,460	44,346	15,661	44,484	44,484	138	138	0.31%
Trees												
45204.101	Salaries	6,732	6,802	6,896	7,192	6,921	3,476	7,065	7,065	144	144	2.08%
45204.121	Pensions - PERA	488	493	500	496	502	252	530	530	28	28	5.58%
45204.122	Pensions - FICA	495	491	528	531	530	260	541	541	11	11	2.08%
45204.131	Health/Life/Dental	1,089	944	1,123	981	1,202	510	1,301	1,301	99	99	8.24%
45204.220	Tree Supplies & Removal	1,240	6,726	4,950	220	4,950	435	4,950	4,950	0	0	0.00%
	Total Trees	10,044	15,456	13,997	9,420	14,105	4,933	14,387	14,387	282	282	2.00%
Fire Lanes												
46100.220	Fire Lanes	1,408	1,466	1,500	111	1,500	0	1,500	1,500	0	0	0.00%
	Total Docks Fire Lanes	1,408	1,466	1,500	111	1,500	0	1,500	1,500	0	0	0.00%
General Fund Miscellaneous												
46101.302	LMCD	11,848	11,677	12,077	12,077	12,269	6,135	12,024	12,024	(245)	(245)	-2.00%
49000.430	Misc - July 4th	3,072	1,189	1,500	1,471	1,500	(6)	1,500	1,500	0	0	0.00%
	Total General Fund Misc	14,920	12,866	13,577	13,548	13,769	6,129	13,524	13,524	(245)	(245)	-1.78%
TOTAL GENERAL FUND EXPENSES		1,168,610	1,103,576	1,137,167	1,106,586	1,149,085	543,808	1,168,075	1,168,075	18,990	18,990	1.65%

CITY OF TONKA BAY
2015 BUDGET
GENERAL FUND

Account No.	Account	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014	Actual 6 month 2015	Proposed 2015	\$ + (-)	% Change 2014 to 2015
Revenues										
Taxes										
31000	Gen. Property Taxes	1,049,054	985,399	983,031	976,710	994,949	11,515	994,949	0	0.00%
	Total Taxes	1,049,054	985,399	983,031	976,710	994,949	11,515	994,949	0	0.00%
License/Permit (Business)										
32110	On Sale Liquor Licenses	5,744	5,744	5,744	5,744	5,744	0	5,744	0	0.00%
32111	Set Up Licenses	300	300	300	300	300	0	300	0	0.00%
32112	On Sale Beer Licenses	2,000	2,000	2,000	2,000	2,000	0	2,000	0	0.00%
32113	Off Sale Beer Licenses	240	480	240	480	240	0	480	240	100.00%
32114	Wine Licenses	1,500	1,500	1,500	1,500	1,500	0	1,500	0	0.00%
32115	Cigarette Licenses	100	100	100	100	100	0	100	0	0.00%
32116	Off-Sale Intoxicating Liquor	480	240	240	240	240	0	240	0	0.00%
32170	Arcade Permits	75	75	75	75	75	0	75	0	0.00%
32180	Commercial Marina Lic.	2,420	2,420	2,420	2,420	2,420	0	2,420	0	0.00%
32260	Misc. Permits	1,954	2,523	2,200	3,533	2,200	550	2,200	0	0.00%
	Total Business Lic/Permits	14,813	15,382	14,819	16,392	14,819	2,970	15,059	240	1.62%
License/Permit (Non-Business)										
32210	Building Permits	21,981	57,546	30,000	44,709	30,000	11,970	30,000	0	0.00%
32211	Plan Reviews	6,826	25,782	14,000	16,654	14,000	3,635	14,000	0	0.00%
32240	Dog Licenses	1,169	1,280	1,200	754	1,200	624	1,200	0	0.00%
32241	Dog Impounds/Boarding			0	60	0	120	0	0	0.00%
	Total Non-Business Lic/Permits	29,976	84,608	45,200	62,177	45,200	16,349	45,200	0	0.00%
Intergov. Rev.										
33402	Homestead Credit		123	0	0	0	0	0	0	0.00%
33401	Local Government Aid	0	0	0	0	0	0	0	0	0.00%
33422	State Aid - PERA	1,232	1,232	1,232	1,232	1,232	0	1,232	0	0.00%
33610	Hennepin Co. Road Maintenance	3,495	0	3,000	6,558	3,000	0	3,000	0	0.00%
	Total Intergov Rev.	4,727	1,355	4,232	7,790	4,232	0	4,232	0	0.00%
Charges for Services										
34100	General Service Fees	399	716	300	340	300	4	300	0	0.00%
34109	App. fee - Pub. Hearings (Var./CUP)	600	900	500	1,050	500	750	750	750	50.00%
34110	Surcharge Income	132	707	100	630	100	51	100	0	0.00%
34112	Escrow Pub. Hearings (Var./CUP)	6,400	18,198	17,500	9,000	17,500	6,462	17,500	0	0.00%
	Total Charges Services	7,531	20,521	18,400	11,020	18,400	7,267	18,650	750	1.36%
Fines & Forfeits										
35000	Forfeits	4,271			160		2,377		0	
35101	Court Fines	8,253	5,515	7,000	5,646	7,000	4,110	7,000	0	0.00%
	Total Fines & Forfeits	12,524	5,515	7,000	5,806	7,000	6,487	7,000	0	0.00%
Miscellaneous										
34951	Refund & Reimbursement	0	902	0	9,430	0	1,053	0	0	0.00%
36200	Miscellaneous Revenue	7,419	15,103	6,000	6,000	6,000	6,000	6,000	0	0.00%

CITY OF TONKA BAY
2015 BUDGET
GENERAL FUND

Account No.	Account	Actual 2011	Actual 2012	Budget 2013	Actual 2013	Budget 2014	Actual 6 month	Proposed 2015	\$ + (-)	% Change 2014 to 2015
36210	Interest Earned	7,180	3,821	4,500	4,568	6,000	3,275	6,400	400	6.67%
36225	Franchise Fees							17,600	17,600	
36230	Donations	0	100	0	25	0	100	0	0	
	Total Miscellaneous	14,599	19,926	10,500	14,013	12,000	4,428	30,000	18,000	150.00%
39203	Transfer In - Antenna	47,985	47,985	47,985	47,985	47,985	47,985	47,985	0	0.00%
39204	Transfer In - Liquor	4,635	2,958	6,000	6,000	4,500	0	4,500	0	0.00%
	TOTAL GENERAL FUND REVENUES	1,185,844	1,183,649	1,137,167	1,147,893	1,149,085	97,001	1,167,575	18,990	1.61%

2014 Levy
General Property Tx 994,949
Capital Improvement 53,617
Total Levy 1,048,566

2015 Levy
General Property Tx 994,949
Capital Improvement 53,617
Total Levy 1,048,566

2015 Levy increase (decrease)
2015 % Levy Incr: **0.00%**