

**CITY OF TONKA BAY
AGENDA
August 10, 2021
6:00 p.m.**

BUDGET WORKSHOP

- 1. CALL TO ORDER**
- 2. DISCUSS 2022 BUDGET**
- 3. ADJOURN**

*For individuals who wish to address the Council on subjects which are not a part of the meeting agenda. Typically, the Council will not take action on items presented at this time but will refer them to staff for review, action and/or recommendation for future Council action.

Account No 101	Account	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Actual 6 mos	Proposed 2022	\$ + (-)	% Change 2020 to 2021
Expenditures										
Council										
41110.110	Mayor & Council Salaries	8,775	8,275	9,200	8,425	9,200	4,725	9,200	0	0.00%
41110.122	Pensions-FICA	671	633	704	645	704	362	704	0	0.00%
41110.201	Council Supplies	17	0	150	41	150	0	50	(100)	-66.67%
41110.351	Council Publishing	2,589	3,389	1,900	2,712	2,700	788	2,700	0	0.00%
41110.430	Council Miscellaneous	480	826	1,000	307	1,000	1,552	500	(500)	-50.00%
41110.433	Council Mbships & Dues	1,734	2,249	2,000	2,438	2,600	270	2,600	0	0.00%
	Total Council	14,266	15,372	14,954	14,568	16,354	7,697	15,754	(600)	-3.67%
Elections										
41410.104	Election Salaries	2,207	0	3,312	2,206	0	0	2,248	2,248	
41110.122	Pensions-FICA	0	0	0	0	0	0	0	0	
41410.202	Election Supplies	1,396	790	2,000	1,612	800	1,211	1,000	200	25.00%
	Total Elections	3,603	790	5,312	3,817	800	1,211	3,248	2,448	306.00%
Finance & Administration										
41500.100	Fin. Adm. Salaries	44,308	44,081	46,225	52,139	50,371	24,202	59,210	8,839	17.55%
41500.121	Pensions - PERA	3,215	3,138	3,467	3,763	3,778	1,705	4,441	663	17.55%
41500.122	Pensions - FICA	3,327	3,308	3,536	3,934	3,853	1,827	4,529	676	17.54%
41500.131	Health/Life/Dental	6,542	6,552	7,585	5,647	6,196	3,066	6,804	608	9.81%
41500.142	MN Unemployment		4,235		0	0	0	0	0	
41500.151	Worker's Comp Ins	16,768	16,678	17,955	11,639	18,673	0	12,000	(6,673)	-35.74%
41500.200	Office Supplies	2,281	1,787	2,500	2,023	2,500	784	2,000	(500)	-20.00%
41500.220	Repairs, Supplies, Maint.	761	398	1,700	1,111	1,700	595	1,350	(350)	-20.59%
41500.301	Auditing	3,680	3,740	3,680	3,400	3,860	0	3,860	0	0.00%
41500.310	Assessing	21,025	22,505	23,057	22,895	23,057	11,078	25,000	1,943	8.43%
41500.322	Postage	1,466	1,306	1,750	1,731	1,850	1,290	1,850	0	0.00%
41500.331	Mileage	676	613	750	664	775	325	775	0	0.00%
41500.352	Printing	1,298	978	1,600	1,377	1,600	1,836	2,200	600	37.50%
41500.361	Liability Insurance	12,208	10,934	14,935	11,932	14,935	0	12,500	(2,435)	-16.30%
41500.436	Computer Services	10,218	8,570	9,617	12,224	10,900	3,157	12,200	1,300	11.93%
41500.437	Mbship, Conferences & Mtgs	2,476	1,308	2,611	1,236	3,000	704	3,500	500	16.67%
41500.438	Fin. Adm. Miscellaneous	234	545	375	204	475	175	200	(275)	-57.89%
	Total Finance & Administration	130,483	130,676	141,343	135,919	147,523	50,744	152,419	4,896	3.32%

Account No 101	Account	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Actual 6 mos	Proposed 2022	\$ + (-)	% Change 2020 to 2021
Legal										
41600.304	Legal General	43,865	73,318	38,000	113,379	39,500	61,022	45,000	5,500	13.92%
41600.305	Legal Prosecutions	10,000	10,000	10,000	10,000	10,000	5,000	10,000	0	0.00%
	Total Legal	53,865	83,318	48,000	123,379	49,500	66,022	55,000	5,500	11.11%
Engineering										
41900.303	General Engineering	51,777	56,011	14,400	84,847	30,000	20,177	40,000	10,000	33.33%
	Total Engineering	51,777	56,011	14,400	84,847	30,000	20,177	40,000	10,000	33.33%
Planning/Zoning										
41910.100	Salaries	28,474	25,729	28,090	29,682	30,553	13,988	37,551	6,998	22.90%
41910.121	Pensions - PERA	1,946	1,763	2,107	2,193	2,291	1,020	2,816	525	22.92%
41910.122	Pensions - FICA	2,144	1,934	2,149	2,247	2,337	1,055	2,873	536	22.94%
41910.131	Health/Life/Dental	3,518	2,760	3,952	871	956	473	1,050	94	9.83%
41910.318	Consulting Planner	24,524	96,421	11,000	68,496	22,000	18,677	30,000	8,000	36.36%
	Total Zoning	60,606	128,607	47,298	103,489	58,137	35,213	74,290	16,153	27.78%
Buildings										
41940.101	Salaries	2,297	2,110	2,406	2,653	2,707	1,256	2,757	50	1.85%
41940.121	Pensions - PERA	164	156	180	199	203	94	207	4	1.97%
41940.122	Pensions - FICA	169	155	184	190	207	88	211	4	1.93%
41940.131	Health/Life/Dental	278	263	349	361	517	209	532	15	2.90%
41940.220	Repairs, Supplies, Maint.	2,285	2,438	3,200	3,646	3,800	1,188	3,800	0	0.00%
41940.221	Janitorial	2,778	2,784	2,856	2,962	2,970	928	3,050	80	2.69%
41940.321	Telephone	2,298	1,845	2,530	2,049	2,530	679	2,497	(33)	-1.30%
41940.380	Utilities	4,717	4,248	4,900	5,061	5,475	2,235	5,475	0	0.00%
	Total Buildings	14,986	13,999	16,605	17,120	18,409	6,677	18,529	120	0.65%
Public Safety										
42100.300	Police Budget	471,267	481,417	490,047	487,577	502,464	215,229	463,228	(39,236)	-7.81%
42100.311	Police Miscellaneous	1,386	524	900	2,235	1,000	405	1,000	0	0.00%
42100.312	Room & Board - HCAOF	0	0	0	0	0	0	0	0	
42200.309	Fire Protection	231,402	240,428	239,754	239,754	243,638	121,817	253,384	9,746	4.00%
	Total Public Safety	704,055	722,369	730,701	729,566	747,102	337,451	717,612	(29,490)	-3.95%
Building Inspections										
42400.100	Building Insp Salary	13,984	13,484	14,310	15,835	15,533	7,380	18,547	3,014	19.40%
42400.121	Pensions - PERA	995	951	1,073	1,155	1,165	529	1,391	226	19.40%
42400.122	Pensions - FICA	1,050	1,013	1,095	1,196	1,188	558	1,419	231	19.44%

Account No 101	Account	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Actual 6 mos	Proposed 2022	\$ + (-)	% Change 2020 to 2021
42400.131	Health/Life/Dental	1,934	1,796	2,220	1,304	1,430	708	1,571	141	9.86%
42400.303	Engineering						16,884			
42400.313	Bldg Inspection	30,243	25,927	15,000	32,151	20,000	19,701	25,000	5,000	25.00%
42400.314	Plan Review	21,188	14,389	8,000	17,820	9,000	16,746	14,000	5,000	55.56%
42400.318	Consulting Planner						598			
	Total Buiding Inspections	69,394	57,560	41,698	69,460	48,316	63,104	61,928	13,612	28.17%

Public Works

43000.101	Public Works Salaries	84,190	82,637	98,122	95,123	104,044	42,543	112,194	8,150	7.83%
43000.105	Public Works Temp	0	0	0	0	0	0	0	0	
43000.121	Pensions - PERA	6,157	6,164	7,360	7,134	7,803	3,191	8,415	612	7.84%
43000.122	Pensions - FICA	6,271	6,164	7,506	6,970	7,959	3,089	8,583	624	7.84%
43000.131	Health/Life/Dental	9,656	9,920	10,768	11,634	14,143	6,250	14,874	731	5.17%
43000.212	Gas & Oil	4,793	5,859	6,700	4,529	6,000	1,858	6,000	0	0.00%
43000.220	Repairs, Supplies, Maint.	16,139	10,215	12,500	16,702	13,000	5,990	13,000	0	0.00%
43000.222	Tires	0	1,931	1,200	0	1,200	852	1,200	0	0.00%
43000.223	Uniforms, Safety Shoes, Safety Equip	1,329	1,598	1,800	1,612	1,900	925	1,900	0	0.00%
43000.321	Telephone	386	365	390	338	390	196	410	20	5.13%
43000.430	Public Works Miscellaneous	1,176	902	2,100	1,556	2,100	777	1,800	(300)	-14.29%
	Total Public Works	130,097	125,755	148,446	145,598	158,539	65,671	168,376	9,837	6.20%

Streets

43100.224	Street Repairs	5,119	0	0	110	0	274	0	0	
43100.226	Street Signs	3,442	298	2,000	672	1,500	603	1,250	(250)	-16.67%
43100.228	Snow & Ice Removal	7,164	5,635	7,700	10,280	7,700	185	7,700	0	0.00%
43100.381	Electric Utilities/Street Lights	14,163	13,738	14,500	12,895	12,000	6,923	13,200	1,200	10.00%
	Total Streets	29,888	19,671	24,200	23,956	21,200	7,985	22,150	950	4.48%

Parks

45200.101	Salaries	23,777	22,418	31,976	35,516	32,491	10,975	42,138	9,647	29.69%
45200.106	Lifeguard Services	12,668	12,866	9,955	13,210	13,509	0	13,672	163	1.21%
45200.121	Pensions - PERA	752	1,405	2,398	2,139	2,144	741	3,160	1,016	47.39%
45200.122	Pensions - FICA	1,788	1,687	2,446	2,657	2,585	803	3,224	639	24.72%
45200.131	Health/Life/Dental	1,249	1,185	1,570	1,624	2,327	940	2,396	69	2.97%
45200.220	All Parks Maintenance	6,484	14,346	9,385	11,071	10,000	4,125	11,000	1,000	10.00%
	Total Parks & Recreation	46,718	53,907	57,730	66,216	63,056	17,584	75,590	12,534	19.88%

CITY OF TONKA BAY
2022 BUDGET
GENERAL FUND

8/5/2021

Account No 101	Account	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Actual 6 mos	Proposed 2022	\$ + (-)	% Change 2020 to 2021
Trees										
45204.101	Salaries	7,246	6,865	7,610	8,279	8,405	3,894	8,592	187	2.22%
45204.121	Pensions - PERA	522	510	571	621	630	292	644	14	2.22%
45204.122	Pensions - FICA	536	508	582	599	643	277	657	14	2.18%
45204.131	Health/Life/Dental	857	826	1,052	1,076	1,484	616	1,540	56	3.77%
45204.220	Tree Supplies & Removal	944	2,688	10,000	4,381	3,000	16,692	3,000	0	0.00%
	Total Trees	10,105	11,397	19,815	14,955	14,162	21,771	14,433	271	1.91%
Fire Lanes										
46100.220	Fire Lanes	1,500	2,800	1,000	832	1,200	115	1,000	(200)	-16.67%
	Total Fire Lanes	1,500	2,800	1,000	832	1,200	115	1,000	(200)	-16.67%
General Fund Miscellaneous										
46101.302	LMCD	11,159	11,641	11,422	11,422	11,422	5,660	11,422	0	0.00%
49000.430	Misc - July 4th	1,500	1,479	1,500	8,379	1,500	1,881	1,500	0	0.00%
49300.720	Transfers Out - Capital Improvements	69,700	76,670	76,670	76,670	45,916	45,916	173,342	127,426	277.52%
	Total General Fund Misc	82,359	89,790	89,592	96,471	58,838	53,457	186,264	127,426	216.57%
TOTAL GENERAL FUND EXPENSES		1,403,702	1,512,022	1,401,094	1,630,195	1,433,136	754,879	1,606,593	173,457	12.10%

Account No 101	Account	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Actual 6 mos	Proposed 2022	\$ + (-)	% Change 2020 to 2021
Revenues										
Taxes										
31000	Gen. Property Taxes	1,069,630	1,101,949	1,125,454	1,121,225	1,123,035	486,477	1,248,117	125,082	11.14%
	Total Taxes	<u>1,069,630</u>	<u>1,101,949</u>	<u>1,125,454</u>	<u>1,121,225</u>	<u>1,123,035</u>	<u>486,477</u>	<u>1,248,117</u>	<u>125,082</u>	<u>11.14%</u>
License/Permit (Business)										
32110	On Sale Liquor Licenses	12,924	11,488	11,488	11,488	11,488	5,744	17,232	5,744	50.00%
32111	Set Up Licenses	300	417	300	300	300	0	0	(300)	-100.00%
32112	On Sale Beer Licenses	1,500	1,792	2,000	1,958	2,000	500	2,000	0	0.00%
32113	Off Sale Beer Licenses	240	357	240	240	240	0	0	(240)	-100.00%
32114	Wine Licenses	1,500	1,792	1,500	1,458	1,500	500	1,500	0	0.00%
32117	Temporary Liquor Licenses	0	0	0	0	0	0	0	0	
32170	Arcade Permits	75	75	75	75	75	0	75	0	0.00%
32180	Commercial Marina Licences	2,420	2,420	2,420	2,300	2,420	2,350	2,420	0	0.00%
32185	Short Term Rental	138	96	400	284	400	200	100	(300)	-75.00%
32260	Misc. Permits	6,540	7,210	4,000	5,685	5,000	4,465	6,500	1,500	30.00%
32261	Contractors License	108	108	0	108	0	0	0	0	
	Total Business Lic/Permits	<u>25,745</u>	<u>25,755</u>	<u>22,423</u>	<u>23,896</u>	<u>23,423</u>	<u>13,759</u>	<u>29,827</u>	<u>6,404</u>	<u>27.34%</u>
License/Permit (Non-Business)										
32210	Building Permits	70,185	69,747	55,000	188,027	60,000	78,400	100,000	40,000	66.67%
32211	Plan Reviews	24,108	28,034	20,000	94,485	23,000	32,213	60,000	37,000	160.87%
32240	Dog Licenses	700	420	700	660	600	480	500	(100)	-16.67%
32241	Dog Impounds/Boarding	0	0	0	0	0	0	0	0	
	Total Non-Business Lic/Permit	<u>94,993</u>	<u>98,201</u>	<u>75,700</u>	<u>283,173</u>	<u>83,600</u>	<u>111,093</u>	<u>160,500</u>	<u>76,900</u>	<u>91.99%</u>
Intergov. Rev.										
33400	State Grants and Aids	14,478	0	0	116,777	0	0	0	0	
33422	State Aid - PERA	1,232	1,232	1,232	0	1,232	0	0	(1,232)	-100.00%
33610	Hennepin Co Road Maintenance	11,042	0	3,000	0	3,000	0	3,000	0	0.00%
33620	Hennepin Co Grants - Other			0	2,000	20,000	1,143	0	(20,000)	-100.00%
	Total Intergov Rev.	<u>26,752</u>	<u>1,232</u>	<u>4,232</u>	<u>118,777</u>	<u>24,232</u>	<u>1,143</u>	<u>3,000</u>	<u>(21,232)</u>	<u>-87.62%</u>
Charges for Services										
34100	General Service Fees	283	268	200	107	200	52	100	(100)	-50.00%

Account No 101	Account	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Actual 6 mos	Proposed 2022	\$ + (-)	% Change 2020 to 2021
34109	App. fee - Pub. Hearings (Var./CUP)	3,550	6,150	2,500	4,700	2,500	2,950	3,000	500	20.00%
34110	Surcharge Income	35	144	100	0	100	0	100	0	0.00%
34112	Escrow Pub. Hearings (Var./CUP)	25,695	29,550	15,000	24,439	15,000	35,900	30,000	15,000	100.00%
	Total Charges Services	29,563	36,112	17,800	29,246	17,800	38,902	33,200	15,400	86.52%
Fines & Forfeits										
35000	Fines & Forfeits	0	0	0	2,100	0	0	0	0	
35101	Court Fines	12,816	12,508	12,000	4,997	12,000	7,623	12,000	0	0.00%
	Total Fines & Forfeits	12,816	12,508	12,000	7,097	12,000	7,623	12,000	0	0.00%
Miscellaneous										
34951	Refund & Reimbursement	39,919	33,907	30,000	97,913	40,000	0	65,000	25,000	62.50%
34952	Tax Certification	13,752	1,139	0	1,753	0	0	0	0	
36200	Miscellaneous Revenue	5,342	730	5,000	4,227	5,000	2,930	5,000	0	0.00%
36210	Interest Earned	26,188	26,377	20,000	5,680	20,000	90	50	(19,950)	-99.75%
36225	Franchise Fees	17,038	17,467	17,000	16,676	17,000	8,164	16,000	(1,000)	-5.88%
36230	Donations	0	235	0	1,435	0	0	0	0	
	Total Miscellaneous	102,239	79,855	72,000	127,684	82,000	11,184	86,050	4,050	4.94%
39203	Transfer In - from Antenna	55,000	41,000	41,000	50,385	43,000	43,000	50,000	7,000	16.28%
39203	Transfer In - from Dock			9,385	0	10,000	10,000	0	(10,000)	-100.00%
39204	Transfer In - Liquor	0	0	0	0	0	0	0	0	
	Total Transfers	55,000	41,000	50,385	50,385	53,000	53,000	50,000	(3,000)	-5.66%
TOTAL GENERAL FUND REVENUES		1,416,738	1,396,612	1,379,994	1,761,483	1,419,090	723,181	1,622,694	203,604	14.35%

DO NOT KEY IN ANY NUMBERS BELOW					2022 Levy increase (decrease)	1,427,585
2021 Levy		2022 Levy			2022 % change:	54.42%
General Property Tx	1,123,035	General Property Tx	1,248,117	11.14%		
Capital Improvement	72,768	Capital Improvement	1,375,271	1789.94%		
Total Levy	1,195,803	Total Levy	2,623,388			
Effect on General Fund Reserves						
		2022 Revenue	1,622,694			
		2022 Expenditure	1,606,593			
		(over)/under	16,101	<i>To/From Reserves **</i>		

