

<p><b>LAUDERDALE CITY COUNCIL MEETING AGENDA</b> <b>7:00 P.M. TUESDAY, NOVEMBER 28, 2023</b> <b>LAUDERDALE CITY HALL, 1891 WALNUT STREET</b></p>
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The City Council is meeting as a legislative body to conduct the business of the City according to Robert's Rules of Order and the Standing Rules of Order and Business of the City Council. Unless so ordered by the Mayor, citizen participation is limited to the times indicated and always within the prescribed rules of conduct for public input at meetings.

1. **CALL TO ORDER THE LAUDERDALE CITY COUNCIL MEETING**
2. **ROLL CALL**
3. **APPROVALS**
  - a. Agenda
  - b. Minutes of the November 14, 2023 City Council Meetings
  - c. Claims Totaling \$119,975.39
4. **CONSENT**
  - a. October Financial Report
5. **SPECIAL ORDER OF BUSINESS/RECOGNITIONS/PROCLAMATIONS**
6. **INFORMATIONAL PRESENTATIONS / REPORTS**
  - a. City Council Updates
7. **PUBLIC HEARINGS**

Public hearings are conducted so that the public affected by a proposal may have input into the decision. During hearings all affected residents will be given an opportunity to speak pursuant to the Robert's Rules of Order and the standing rules of order and business of the City Council.

  - a. Truth-in-Taxation Public Hearing: 2024 Budget and Levy Presentation
8. **DISCUSSION / ACTION ITEM**
  - a. Resolution No. 112823A – Establishing 2024 Sanitary Sewer, Storm Sewer, and Recycling Rates
9. **ITEMS REMOVED FROM THE CONSENT AGENDA**
10. **ADDITIONAL ITEMS**
  - a. Eustis Street Turnback Discussion
11. **SET AGENDA FOR NEXT MEETING**
  - a. November Financial Report
  - b. Smoking of Tobacco and Cannabis in Public Parks Ordinance
  - c. Adoption of the 2024 Budget and Levy
12. **WORK SESSION**
  - a. Community Development Update
  - b. Opportunity for the Public to Address the City Council

Any member of the public may speak at this time on any item not on the agenda. In consideration for the public attending the meeting, this portion of the meeting will be limited to fifteen (15) minutes. Individuals are requested to limit their comments to three (3) minutes or less. If the majority of the Council determines that additional time on a specific issue is warranted, then discussion on that issue shall be continued at the end of the agenda. Before addressing the City Council, members of the public are asked to step up to the microphone, give their name, address, and state the subject to be discussed. All remarks shall be addressed to the Council as a whole and not to any member thereof. No person other than members of the Council and the person having the floor shall be permitted to enter any discussion without permission of the presiding officer.

Your participation, as prescribed by the Robert's Rules of Order and the standing rules of order and business of the City Council, is welcomed and your cooperation is greatly appreciated.

**13. CLOSED SESSION**

- a. City Administration Annual Review

**14. ADJOURNMENT**

**To provide public comments, join us via Zoom.**

You are invited to a Zoom webinar.

When: Nov 28, 2023 07:00 PM Central Time (US and Canada)

Topic: November 28, 2023 Lauderdale City Council Webinar

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/89540122874?pwd=eVdmN084VDFvRDI2cHNjR0JEMFpndz09>

Passcode: 483517

Or One tap mobile :

+16465588656,,89540122874# US (New York)

+16469313860,,89540122874# US

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 669 900 9128 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

Webinar ID: 895 4012 2874

International numbers available: <https://us02web.zoom.us/j/89540122874?pwd=eVdmN084VDFvRDI2cHNjR0JEMFpndz09>

LAUDERDALE CITY COUNCIL  
MEETING MINUTES  
Lauderdale City Hall  
1891 Walnut Street  
Lauderdale, MN 55113

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November 14, 2023

**Call to Order**

Mayor Gaasch called the Regular City Council meeting to order at 7:10 p.m.

**Roll Call**

Councilors present: Evan Sayre, Sharon Kelly, Duane Pulford, Jeff Dains, and Mayor Mary Gaasch.

Councilors absent: None.

Staff present: Heather Butkowski, City Administrator; and Miles Cline, Deputy City Clerk.

**Approvals**

Mayor Gaasch asked if there were any additions to the meeting agenda. There being none, Councilor Sayre moved and seconded by Councilor Kelly to approve the agenda. Motion carried unanimously.

Mayor Gaasch asked if there were corrections to the minutes of the October 24, 2023 city council meeting. There being none, Councilor Pulford moved and seconded by Councilor Sayre to approve the minutes of the October 24, 2023 city council meeting. Motion carried unanimously.

Mayor Gaasch asked if there were any questions on the claims. There being none, Councilor Kelly moved and seconded by Councilor Pulford to approve the claims totaling \$133,220.56. Motion carried unanimously.

**Consent**

Councilor Dains moved and seconded by Councilor Sayre to approve the Consent Agenda thereby approving the snow removal agreement with 8<sup>th</sup> Day Landscaping.

**Informational Presentations/Reports**

**A. City Council Updates**

Mayor Gaasch said she attended a Ramsey County League of Local Governments presentation on age-friendly communities. Gaasch also said that she and a couple other council members attended The Fern's open house. Finally, she shared that the entire Council attended an open house at Falcon Heights regarding snow plowing.

Councilor Pulford asked council members to sign a letter to our congressional contingent regarding broadband legislation before them. Pulford also said that 30 units at The Fern have been rented thus far.

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Lauderdale, MN 55113

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November 14, 2023

**Discussion/Action Item**

A. Resolution No. 111423A – Approving Conditional Use Permit at 2520 Larpenteur Avenue West

SilverSky Auto LLC sought a conditional use permit for auto sales and service at the previous meeting. The Council supported their application with conditions, which were included in the resolution before the Council.

Councilor Pulford made a motion to adopt Resolution No. 111423A – A Resolution Granting a Conditional Use Permit to SilverSky Auto LLC and Brait Commercial LLC for Auto Sales, Service, and Repair for a Portion of the Property at 2520 Larpenteur Avenue West. This was seconded by Councilor Sayre and carried unanimously.

B. Smoking of Tobacco and Cannabis in Public Parks Draft Ordinance

The City Attorney, Ron Batty, attended the meeting via Zoom to discuss cannabis and tobacco use in the City's parks. Revisions for the park ordinance were presented for Council review.

Batty discussed the draft ordinance with the Council in order to garner direction on how to finalize it. Topics of discussion included in what parks and open spaces tobacco and cannabis use would be prohibited and what the penalty would be for violators. When completed, staff will post the draft ordinance for a ten-day review period ahead of any votes on the matter.

C. Agreement Regarding Suburban Representation of St. Paul Regional Water Board of Water Commissioners

Every eight to ten years, the suburban cities that sold their water utilities to St. Paul Regional Water have to adopt a new agreement. The agreement sets the schedule for appointing representation to the Board of Water Commissioners. The suburban cities have two seats. Historically, Maplewood has had a permanent seat, as they are larger than Lauderdale, Falcon Heights, and West St. Paul and the water utility is located in Maplewood.

Since the last agreement in 2013, Mendota Heights sold their water utility to St. Paul Regional Water. The draft agreement adds them to the rotation with Lauderdale, Falcon Heights, and West St. Paul for representation on the Board of Water Commissioners.

City Attorney Ron Batty drafted the revised agreement. Lauderdale will appoint someone to the Board of Water Commissioners for a two-year term in 2030 since Lauderdale had the appointment just prior to Falcon Heights.

Councilor Kelly made a motion to adopt the Agreement Regarding Suburban Representation on the Board of Water Commissioners. This was seconded by Councilor Pulford and carried unanimously.

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MEETING MINUTES  
Lauderdale City Hall  
1891 Walnut Street  
Lauderdale, MN 55113

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November 14, 2023

D. Long-Term Planning Follow-Up Session with Victoria Holthaus of AEM Financial Solutions  
The Council authorized Abdo to prepare a long-term financial plan for the City. The emphasis of the plan was to analyze the financial opportunity costs of Ramsey County's Eustis Street turn back proposal. Based on the discussion from the last meeting, Vicki Holthaus of AEM Financial revised her analysis to include a twenty-year bond run. The longer payoff lowers the annual cost to property owners and reflects the minimum number of years a road lasts before it needs to be milled and overlaid.

Vicki attended the meeting via Zoom to share her analysis. In order to pay for the City street repairs bonded for in 2026, the City must increase city taxes at least 25% in 2027. For the median value home, this results in a \$223 property tax increase. About \$65 will support the general fund and \$158 will pay the debt levy for the street project. If the Council elects to pay the cost-share for Eustis Street (and not take ownership of the road) and fund park improvements, the increase is at least 38% in 2027. For the median value home, this results in a \$349 property tax increase. About \$65 will support the general fund, \$40 will support the park improvements, and about \$244 will pay the debt levy for the street project and the county cost-share. The additional cost per median value residential property to not take ownership of Eustis Street south of Larpenteur Avenue is \$86 per year over 20 years.

The Council discussed the options in detail. They decided to take two weeks to reflect on the new information and decide at the next meeting whether or not to accept the terms of the turnback or participate in the cost-share.

E. Resolution No. 111423B – Transferring the Final Portion of the Coronavirus Local Fiscal Recovery Funds Established under the American Rescue Plan Act  
The ARPA fund balance is just over \$146,000. The Council elected the revenue loss option for spending the funds. This means that the funds can be used for any general government purpose. This resolution would transfer the remaining balance to the General Fund for public safety costs. At year end, if more than 55% of the next year's operating costs are in the general fund, it will be transferred to capital funds in need of the support to meet projected long-term costs.

Councilor Sayre made a motion to adopt Resolution No. 111423B—A Resolution Transferring the Final Portion of the Coronavirus Local Fiscal Recovery Funds Established under the American Rescue Plan Act. This was seconded by Councilor Dains and carried unanimously.

**Set Agenda for Next Meeting**

Butkowski stated that the November 28 council meeting will include the October financial report, the truth-in-taxation public hearing, and setting the 2024 utility rates.

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Lauderdale City Hall  
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November 14, 2023

**Work Session**

A. Community Development Update

Butkowski shared that the Seminary Pond controlled burn is set for November 15; the City received a tree removal and replacement grant from the DNR for \$39,000; and staff will be submitting grants for private and public inflow and infiltration grants.

B. Opportunity for the Public to Address the City Council

Mayor Gaasch opened the floor to those in attendance interested in addressing the Council. There being nobody interested in speaking, Mayor Gaasch closed the floor.

**Adjournment**

Councilor Pulford moved and seconded by Councilor Sayre to adjourn the meeting at 9:07 p.m. Motion carried unanimously.

Respectfully submitted,



Miles Cline  
Deputy City Clerk



CITY OF LAUDERDALE  
LAUDERDALE CITY HALL  
1891 WALNUT STREET  
LAUDERDALE, MN 55113  
651-792-7650  
651-631-2066 FAX

### **Request for Council Action**

**To:** Mayor and City Council  
**From:** City Administrator  
**Meeting Date:** November 28, 2023  
**Subject:** List of Claims

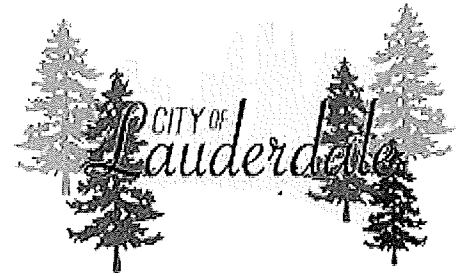
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The claims totaling \$119,975.39 are provided for City Council review and approval that includes check numbers 28679 to 28698.

# Accounts Payable

## Checks by Date - Detail by Check Number

User: heather.butkowski  
Printed: 11/21/2023 2:13 PM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH 34		AFSCME MN Council 5 PR Batch 52400.11.2023 Union Dues	11/24/2023 PR Batch 52400.11.2023 Unic	228.24
Total for this ACH Check for Vendor 34:				228.24
ACH 389		Blue Cross Blue Shield of Minnesota PR Batch 52400.11.2023 Vision Insurance	11/24/2023 PR Batch 52400.11.2023 Visi	12.82
Total for this ACH Check for Vendor 389:				12.82
ACH 43		Public Employees Retirement Association PR Batch 52400.11.2023 PERA Coordinated PR Batch 52400.11.2023 PERA Coordinated	11/24/2023 PR Batch 52400.11.2023 PER PR Batch 52400.11.2023 PER	1,253.08 1,086.00
Total for this ACH Check for Vendor 43:				2,339.08
ACH 44		Minnesota Department of Revenue PR Batch 52400.11.2023 State Income Tax	11/24/2023 PR Batch 52400.11.2023 Stati	759.00
Total for this ACH Check for Vendor 44:				759.00
ACH 45		ICMA Retirement Corporation PR Batch 52400.11.2023 Deferred Comp PR Batch 52400.11.2023 Deferred Comp	11/24/2023 PR Batch 52400.11.2023 Def PR Batch 52400.11.2023 Def	1,658.42 1,755.01
Total for this ACH Check for Vendor 45:				3,413.43
ACH 46		Internal Revenue Service PR Batch 52400.11.2023 FICA Employer Portio PR Batch 52400.11.2023 FICA Employee Portio PR Batch 52400.11.2023 Medicare Employee Pc PR Batch 52400.11.2023 Medicare Employer Po PR Batch 52400.11.2023 Federal Income Tax	11/24/2023 PR Batch 52400.11.2023 FIC. PR Batch 52400.11.2023 FIC. PR Batch 52400.11.2023 Med PR Batch 52400.11.2023 Med PR Batch 52400.11.2023 Fed	1,239.32 1,239.32 289.86 289.86 2,267.69
Total for this ACH Check for Vendor 46:				5,326.05
28679	65 20034684	Allstream Inc. Fax Line	11/28/2023	90.17
Total for Check Number 28679:				90.17
28680	373 6290191882 6290191882 6290194249 6290194249	ARAMARK Uniform & Career Apparel Gr November Uniforms November Uniforms November Uniforms November Uniforms	11/28/2023	19.44 19.45 19.92 19.91
Total for Check Number 28680:				78.72
28681	15 78493	Be There Pest Control LLC 4Q23 Pest Control	11/28/2023	108.00

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
Total for Check Number 28681:				108.00
28682	2 IN56215	City of St Paul 2023 Fire Protection Services	11/28/2023	79,221.61
Total for Check Number 28682:				79,221.61
28683	192 186629573	Comcast Holdings Corporation November Internet	11/28/2023	413.00
Total for Check Number 28683:				413.00
28684	25 112023	County of Ramsey Recording Fee - 2520 Larpenteur Avenue Condit	11/28/2023	46.00
Total for Check Number 28684:				46.00
28685	19 95559	Ehlers and Associates Inc Eustis Street Bond Runs	11/28/2023	367.50
Total for Check Number 28685:				367.50
28686	31 177942	Kennedy & Graven Chartered September & October Legal Services	11/28/2023	1,976.00
Total for Check Number 28686:				1,976.00
28687	185 112023 112023 112023	Lauderdale Certified Auto Repair Inc October Fuel October Fuel October Fuel	11/28/2023	27.32 27.32 127.51
Total for Check Number 28687:				182.15
28688	30 392639	League of Minnesota Cities MC - APMP Conference	11/28/2023	30.00
Total for Check Number 28688:				30.00
28689	28 55873	Mike McPhillips Inc First Fall Street Sweeping	11/28/2023	5,350.00
Total for Check Number 28689:				5,350.00
28690	388 PS-INV103268	PeopleService Inc December Wastewater	11/28/2023	600.00
Total for Check Number 28690:				600.00
28691	356 699	Rum River Ventures LLC August 2023 - October 2023 Contract Building I	11/28/2023	13,668.79
Total for Check Number 28691:				13,668.79
28692	305 TM INV-007081 TM INV-007081 TM INV-007081	SBRK Finance Holdings Inc Server Migration Server Migration Server Migration	11/28/2023	539.00 115.50 115.50
Total for Check Number 28692:				770.00
28693	155	Seven Corners Printing	11/28/2023	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	73495	4Q2023 Newsletter		1,288.00
			Total for Check Number 28693:	1,288.00
28694	135 1023572525	St Paul Pioneer Press Publish Zoning Notices	11/28/2023	36.75
			Total for Check Number 28694:	36.75
28695	26 2156637 2156637	Stantec Consulting Services Inc GIS Services Eustis Street Consulting	11/28/2023	187.00 1,813.25
			Total for Check Number 28695:	2,000.25
28696	90 9948170482 9948170482 9948170482	Verizon Wireless October Cell Phone October Cell Phone October Cell Phone	11/28/2023	55.15 110.30 55.15
			Total for Check Number 28696:	220.60
28697	74 851220107 851245921 851824969 852000388 852000388 852234379 852234379 852234379 852234379	Xcel Energy Larpenteur Bridge Lights 2430 Larpenteur Avenue W October Street Lighting 1891 Walnut Street 1891 Walnut Street 1885 Fulham Street 1885 Fulham Street 1917 Walnut Street 1917 Walnut Street	11/28/2023	38.87 14.92 508.45 194.92 116.07 20.00 36.42 25.13 38.56
			Total for Check Number 28697:	993.34
28698	25    RISK-002268	County of Ramsey PR Batch 52400.11.2023 Life Insurance PR Batch 52400.11.2023 Long Term Disability PR Batch 52400.11.2023 Short Term Disability November Insurance Processing Fee	11/24/2023 PR Batch 52400.11.2023 Life PR Batch 52400.11.2023 Long PR Batch 52400.11.2023 Short November Insurance Processing Fee	229.43 104.75 96.71 25.00
			Total for Check Number 28698:	455.89
			Report Total (26 checks):	119,975.39

## LAUDERDALE COUNCIL ACTION FORM

### Action Requested

Consent   X    
Public Hearing             
Discussion             
Action             
Resolution             
Work Session           

Meeting Date November 28, 2023

ITEM NUMBER October Financial Report

STAFF INITIAL AB

APPROVED BY ADMINISTRATOR

### DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:

Every month, staff provide the Council with an updated copy of the city's finances. Following are the revenue, expense, and cash balance reports for October 2023.

### OPTIONS:

### STAFF RECOMMENDATION:

By approving the consent agenda, the Council acknowledges the city's financial report for October 2023.

# General Ledger

## Cash Balances

User: heather.butkowski  
 Printed: 11/15/2023 12:03:38 PM  
 Period 10 - 10  
 Fiscal Year 2023



Description	Account	Beg Bal	MTD Debit	MTD Credit	Current Balance
Cash	101-00000-000-10100	-2,945,096.37	21,958.70	149,262.72	-3,072,400.39
Change Fund	101-00000-000-10300	100.00	0.00	0.00	100.00
Cash	226-00000-000-10100	43,825.04	3,376.91	1,536.96	45,664.99
Cash	227-00000-000-10100	57,716.99	161.06	5,544.88	52,333.17
Cash	228-00000-000-10100	146,347.01	451.78	0.00	146,798.79
Cash	306-00000-000-10100	213,118.16	657.90	0.00	213,776.06
Cash	401-00000-000-10100	150,566.20	464.80	0.00	151,031.00
Cash	403-00000-000-10100	392,880.03	1,194.43	5,960.00	388,114.46
Cash	404-00000-000-10100	197,709.83	610.33	0.00	198,320.16
Cash	406-00000-000-10100	346,296.62	1,069.02	0.00	347,365.64
Cash	414-00000-000-10100	300,065.44	926.31	0.00	300,991.75
Cash	416-00000-000-10100	92,126.21	284.40	0.00	92,410.61
Cash	602-00000-000-10100	890,268.98	15,400.26	19,352.47	886,316.77
Cash	603-00000-000-10100	399,951.43	4,362.02	5,066.39	399,247.06
<b>Current Assets</b>		<b>285,875.57</b>	<b>50,917.92</b>	<b>186,723.42</b>	<b>150,070.07</b>
Petty Cash	101-00000-000-10200	300.00	0.00	0.00	300.00
<b>Petty Cash</b>		<b>300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>
Investments - Fair Value Adj	101-00000-000-10410	3,627,491.17	11,661.09	0.00	3,639,152.26
<b>Investments</b>		<b>3,627,491.17</b>	<b>11,661.09</b>	<b>0.00</b>	<b>3,639,152.26</b>
<b>Grand Total</b>		<b><u>3,913,666.74</u></b>	<b><u>62,579.01</u></b>	<b><u>186,723.42</u></b>	<b><u>3,789,522.33</u></b>

# General Ledger Revenue vs Expense

User: heather.butkowski  
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Period 10 - 10  
Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend	Collect
101	General Fund						
	Revenue						
	Taxes	1,010,172.00	0.00	509,288.96	500,883.04		50.42
	Licenses and Permits	41,150.00	4,409.15	64,674.35	-23,524.35		157.17
	Intergovernmental Revenues	477,461.00	0.00	238,730.50	238,730.50		50.00
	Charges for Services	12,550.00	1,618.20	23,357.40	-10,807.40		186.11
	Fines and Forfeits	25,000.00	2,176.12	18,575.80	6,424.20		74.30
	Miscellaneous Revenue	21,500.00	1,974.76	115,176.24	-93,676.24		535.70
	Other Financing Sources	55,000.00	0.00	55,000.00	0.00		100.00
	<b>Revenue</b>	<b>1,642,833.00</b>	<b>10,178.23</b>	<b>1,024,803.25</b>	<b>618,029.75</b>		<b>62.38</b>
	Expense						
	Personal Services	441,267.00	33,154.68	360,193.66	81,073.34		81.63
	Supplies	14,794.00	1,666.01	20,728.67	-5,934.67		140.12
	Other Services and Charges	1,181,772.00	91,431.36	977,747.03	204,024.97		82.74
	Capital Outlay	0.00	0.00	0.00	0.00		0.00
	Other Uses	5,000.00	0.00	0.00	5,000.00		0.00
	<b>Expense</b>	<b>1,642,833.00</b>	<b>126,252.05</b>	<b>1,358,669.36</b>	<b>284,163.64</b>		<b>82.70</b>
101	General Fund	0.00	-116,073.82	-333,866.11	333,866.11		0.00

# General Ledger

## Revenue vs Expense

User: heather.butkowski  
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 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
226	Communications					
	Revenue					
	Taxes	18,000.00	3,236.38	10,259.49	7,740.51	57.00
	Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00
	Miscellaneous Revenue	200.00	140.53	696.75	-496.75	348.38
	Other Financing Sources	0.00	0.00	50,000.00	-50,000.00	0.00
	Revenue	18,200.00	3,376.91	60,956.24	-42,756.24	334.92
	Expense					
	Personal Services	10,171.00	817.80	8,914.96	1,256.04	87.65
	Supplies	0.00	0.00	0.00	0.00	0.00
	Other Services and Charges	12,500.00	719.16	9,570.63	2,929.37	76.57
	Capital Outlay	0.00	0.00	0.00	0.00	0.00
	Expense	22,671.00	1,536.96	18,485.59	4,185.41	81.54
	Communications	-4,471.00	1,839.95	42,470.65	-46,941.65	-949.91

# General Ledger

## Revenue vs Expense

User: heather.butkowski  
 Printed: 11/15/2023 12:05:09 PM  
 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
227	<b>Recycling Revenue</b>					
	Intergovernmental Revenues	6,118.00	0.00	0.00	6,118.00	0.00
	Miscellaneous Revenue	71,115.00	161.06	39,182.09	31,932.91	55.10
	<b>Revenue</b>	<b>77,233.00</b>	<b>161.06</b>	<b>39,182.09</b>	<b>38,050.91</b>	<b>50.73</b>
	<b>Expense</b>					
	Personal Services	26,021.00	2,097.94	22,874.33	3,146.67	87.91
	Supplies	0.00	0.00	0.00	0.00	0.00
	Other Services and Charges	41,363.00	3,446.94	31,022.46	10,340.54	75.00
	Capital Outlay	350.00	0.00	0.00	350.00	0.00
	<b>Expense</b>	<b>67,734.00</b>	<b>5,544.88</b>	<b>53,896.79</b>	<b>13,837.21</b>	<b>79.57</b>
227	<b>Recycling</b>	<b>9,499.00</b>	<b>-5,383.82</b>	<b>-14,714.70</b>	<b>24,213.70</b>	<b>-154.91</b>

# General Ledger

## Revenue vs Expense

User: heather.butkowski  
 Printed: 11/15/2023 12:05:09 PM  
 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
228	Fund					
	Revenue					
	Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00
	Miscellaneous Revenue	1,000.00	451.78	3,995.63	-2,995.63	399.56
	Revenue	1,000.00	451.78	3,995.63	-2,995.63	399.56
	Expense					
	Capital Outlay	0.00	0.00	0.00	0.00	0.00
	Other Uses	55,000.00	0.00	105,000.00	-50,000.00	190.91
	Expense	55,000.00	0.00	105,000.00	-50,000.00	190.91
228	Fund	-54,000.00	451.78	-101,004.37	47,004.37	187.05

# General Ledger

## Revenue vs Expense

User: heather.butkowski  
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 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
305	GO TIF Revenue Bonds 2018A					
	Revenue					
	Miscellaneous Revenue	300.00	0.00	0.00	300.00	0.00
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00
	Revenue	300.00	0.00	0.00	300.00	0.00
	Expense					
	Other Services and Charges	475.00	0.00	0.00	475.00	0.00
	Debt Service	0.00	0.00	0.00	0.00	0.00
	Expense	475.00	0.00	0.00	475.00	0.00
305	GO TIF Revenue Bonds 2018A	-175.00	0.00	0.00	-175.00	0.00

# General Ledger

## Revenue vs Expense

User: heather.butkowski  
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 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
306	2019A Improvement Bonds					
	Revenue					
	Miscellaneous Revenue	500.00	657.90	4,309.50	-3,809.50	861.90
	Other Financing Sources	122,981.00	0.00	88,839.95	34,141.05	72.24
	Revenue	123,481.00	657.90	93,149.45	30,331.55	75.44
	Expense					
	Other Services and Charges	475.00	0.00	1,000.00	-525.00	210.53
	Debt Service	117,938.00	0.00	117,937.50	0.50	100.00
	Expense	118,413.00	0.00	118,937.50	-524.50	100.44
306	2019A Improvement Bonds	5,068.00	657.90	-25,788.05	30,856.05	-508.84

# General Ledger

## Revenue vs Expense

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 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
401	General Capital Projects					
	Revenue					
	Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00
	Miscellaneous Revenue	1,500.00	464.80	3,409.41	-1,909.41	227.29
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00
	Revenue	1,500.00	464.80	3,409.41	-1,909.41	227.29
	Expense					
	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
	Capital Outlay	85,000.00	0.00	0.00	85,000.00	0.00
	Other Uses	0.00	0.00	0.00	0.00	0.00
	Expense	85,000.00	0.00	0.00	85,000.00	0.00
401	General Capital Projects	-83,500.00	464.80	3,409.41	-86,909.41	-4.08

# General Ledger

## Revenue vs Expense

User: heather.butkowski  
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 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
403	Street Capital Projects					
	Revenue					
	Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00
	Miscellaneous Revenue	4,000.00	1,194.43	29,972.61	-25,972.61	749.32
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00
	Revenue	4,000.00	1,194.43	29,972.61	-25,972.61	749.32
	Expense					
	Capital Outlay	0.00	5,960.00	56,815.56	-56,815.56	0.00
	Debt Service	0.00	0.00	0.00	0.00	0.00
	Other Uses	0.00	0.00	0.00	0.00	0.00
	Expense	0.00	5,960.00	56,815.56	-56,815.56	0.00
403	Street Capital Projects	4,000.00	-4,765.57	-26,842.95	30,842.95	-671.07

# General Ledger

## Revenue vs Expense

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 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
404	Park Capital Projects					
	Revenue					
	Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00
	Miscellaneous Revenue	4,000.00	610.33	4,542.07	-542.07	113.55
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00
	Revenue	4,000.00	610.33	4,542.07	-542.07	113.55
	Expense					
	Supplies	0.00	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	6,963.00	-6,963.00	0.00
	Other Uses	0.00	0.00	0.00	0.00	0.00
	Expense	0.00	0.00	6,963.00	-6,963.00	0.00
404	Park Capital Projects	4,000.00	610.33	-2,420.93	6,420.93	-60.52

# General Ledger

## Revenue vs Expense

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 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
406	Park Dedication Revenue					
	Miscellaneous Revenue	3,000.00	1,069.02	7,841.51	-4,841.51	261.38
	Revenue	3,000.00	1,069.02	7,841.51	-4,841.51	261.38
406	Park Dedication	3,000.00	1,069.02	7,841.51	-4,841.51	261.38

# General Ledger

## Revenue vs Expense

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 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
414	Development					
	Revenue					
	Miscellaneous Revenue	4,000.00	926.31	7,185.71	-3,185.71	179.64
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00
	Revenue	4,000.00	926.31	7,185.71	-3,185.71	179.64
	Expense					
	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
	Other Uses	68,198.00	0.00	68,198.00	0.00	100.00
	Expense	68,198.00	0.00	68,198.00	0.00	100.00
414	Development					
		-64,198.00	926.31	-61,012.29	-3,185.71	95.04

# General Ledger

## Revenue vs Expense

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 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
415	Housing Redevelopment					
	Revenue					
	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00
	Revenue	0.00	0.00	0.00	0.00	0.00
	Expense					
	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00	0.00
	Expense	0.00	0.00	0.00	0.00	0.00
415	Housing Redevelopment	0.00	0.00	0.00	0.00	0.00

# General Ledger

## Revenue vs Expense

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 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
416	TIF District No. 1-2					
	Revenue					
	Taxes	0.00	0.00	0.00	0.00	0.00
	Miscellaneous Revenue	3,000.00	284.40	2,102.90	897.10	70.10
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00
	<b>Revenue</b>	<b>3,000.00</b>	<b>284.40</b>	<b>2,102.90</b>	<b>897.10</b>	<b>70.10</b>
	Expense					
	Other Services and Charges	550.00	0.00	1,273.75	-723.75	231.59
	Capital Outlay	0.00	0.00	0.00	0.00	0.00
	Other Uses	0.00	0.00	0.00	0.00	0.00
	<b>Expense</b>	<b>550.00</b>	<b>0.00</b>	<b>1,273.75</b>	<b>-723.75</b>	<b>231.59</b>
416	TIF District No. 1-2	2,450.00	284.40	829.15	1,620.85	33.84

# General Ledger

## Revenue vs Expense

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 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
602	Sanitary Sewer					
	Revenue					
	Intergovernmental Revenues	0.00	0.00	50,521.00	-50,521.00	0.00
	Charges for Services	294,493.00	12,809.91	250,586.47	43,906.53	85.09
	Miscellaneous Revenue	8,000.00	2,727.66	20,662.05	-12,662.05	258.28
	Other Financing Sources	0.00	0.00	363.57	-363.57	0.00
	Revenue	302,493.00	15,537.57	322,133.09	-19,640.09	106.49
	Expense					
	Personal Services	80,010.00	5,710.30	65,959.34	14,050.66	82.44
	Supplies	800.00	62.00	3,730.44	-2,930.44	466.31
	Other Services and Charges	177,093.00	13,717.48	187,292.71	-10,199.71	105.76
	Capital Outlay	0.00	0.00	0.00	0.00	0.00
	Other Uses	0.00	0.00	0.00	0.00	0.00
	Expense	257,903.00	19,489.78	256,982.49	920.51	99.64
602	Sanitary Sewer	44,590.00	-3,952.21	65,150.60	-20,560.60	146.11

# General Ledger

## Revenue vs Expense

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 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
603	Storm Water					
	Revenue					
	Intergovernmental Revenues	0.00	0.00	0.00	0.00	0.00
	Charges for Services	114,805.00	3,157.56	94,531.09	20,273.91	82.34
	Miscellaneous Revenue	4,500.00	1,228.69	8,860.25	-4,360.25	196.89
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00
	Revenue	119,305.00	4,386.25	103,391.34	15,913.66	86.66
	Expense					
	Personal Services	68,118.00	4,898.62	56,299.88	11,818.12	82.65
	Supplies	750.00	62.00	723.25	26.75	96.43
	Other Services and Charges	20,150.00	130.00	20,499.60	-349.60	101.73
	Capital Outlay	0.00	0.00	0.00	0.00	0.00
	Other Uses	0.00	0.00	0.00	0.00	0.00
	Expense	89,018.00	5,090.62	77,522.73	11,495.27	87.09
603	Storm Water	30,287.00	-704.37	25,868.61	4,418.39	85.41

# General Ledger

## Revenue vs Expense

User: heather.butkowski  
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 Period 10 - 10  
 Fiscal Year 2023



Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
999	Fund					
	Revenue					
	Taxes	0.00	0.00	0.00	0.00	0.00
	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
	Other Financing Sources	0.00	0.00	0.00	0.00	0.00
	Revenue	0.00	0.00	0.00	0.00	0.00
	Expense					
	Personal Services	0.00	0.00	0.00	0.00	0.00
	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
	Capital Outlay	0.00	0.00	0.00	0.00	0.00
	Debt Service	0.00	0.00	0.00	0.00	0.00
	Other Uses	0.00	0.00	0.00	0.00	0.00
	Expense	0.00	0.00	0.00	0.00	0.00
999	Fund	0.00	0.00	0.00	0.00	0.00

General Ledger  
Revenue vs Expense



User: heather.butkowski  
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Period 10 - 10  
Fiscal Year 2023

Account Number	Description	Budget	Current Period	YTD Balance	Variance	% Expend/Collect
Revenue Total		2,304,345.00	39,298.99	1,702,665.30	601,679.70	0.7389
Expense Total		2,407,795.00	163,874.29	2,122,744.77	285,050.23	0.8816
Grand Total		-103,450.00	-124,575.30	-420,079.47	316,629.47	4.0607

## LAUDERDALE COUNCIL ACTION FORM

### Action Requested

Consent \_\_\_\_\_  
Public Hearing   X    
Discussion   X    
Action \_\_\_\_\_  
Resolution \_\_\_\_\_  
Work Session \_\_\_\_\_

Meeting Date November 28, 2023

ITEM NUMBER 2024 Budget and Levy

STAFF INITIAL AB

APPROVED BY ADMINISTRATOR \_\_\_\_\_

### DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:

Included with this memo are the 2024 General Fund and Special Revenue Fund budgets and the 2024-2033 Capital Improvement Plan. These items will be formatted into a budget book that staff will distribute in a couple of weeks.

State law requires that the Council hold a public hearing prior to adoption of the budget and levy. Prior to the public hearing, staff will provide a brief presentation on budget highlights and field any questions the Council might have. Staff will prepare the documents approving the budget and levy for the next meeting.

### STAFF RECOMMENDATION:

Median Percentage Change in Taxes in Ramsey County  
Payable 2023 vs. Estimated Payable 2024 Taxes  
For Residential, Commercial/Industrial & Apartment Property  
(Includes New Construction)

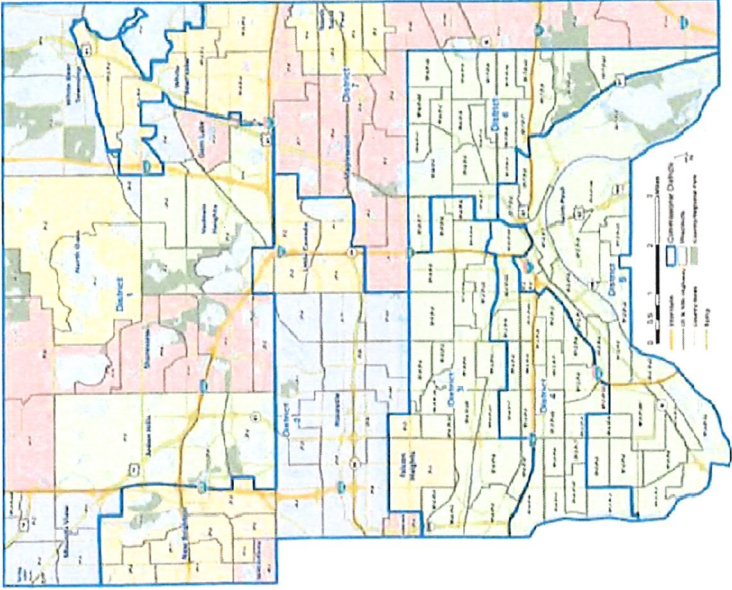
Comissioner District #1

City	School	Commissioner District	Res	C/I	Apt
Arden Hills	621	1	6.0%	6.3%	0.9%
	623	1	6.6%	0.4%	
	621	1		31.1%	
Blaine	624	1	8.4%	5.9%	
	621	1	4.6%	7.6%	1.4%
Mounds View	621	1	11.3%	-2.1%	8.2%
	624	1	6.6%	4.8%	1.0%
North Oaks	621	1	5.8%	5.2%	1.4%
	623	1	7.6%	5.1%	3.7%
Spring Lake Park	621	1	2.1%	15.9%	0.5%
	621	1	7.2%	1.8%	250.1%
Vadnais Heights	624	1	6.6%	11.5%	1.4%
	621	1	0.6%	-5.4%	
White Bear Town	624	1	5.2%	10.3%	-0.2%

Comissioner District #2

City	School	Commissioner District	Res	C/I	Apt
Lauderdale	623	2	10.0%	5.6%	2.3%
	623	2	8.4%	18.5%	1.2%
Little Canada	624	2	3.4%	36.7%	0.2%
	282	2	0.2%	14.2%	0.1%
New Brighton	621	2	5.2%	11.4%	1.6%
	621	2	8.9%	4.0%	0.9%
Roseville	623	2	6.8%	9.9%	2.1%
	282	2	1.1%	5.3%	-0.7%

Ramsey County Commissioner Districts



Comissioner District #3

City	School	Commissioner District	Res	C/I	Apt
Falcon Heights	623	3	6.2%	0.6%	2.7%
	625	3	0.5%	9.8%	-1.8%

Comissioner District #4,5,6

City	School	Commissioner District	Res	C/I	Apt
St Paul	625	4,5,6	0.5%	9.8%	-1.8%

Comissioner District #7

City	School	Commissioner District	Res	C/I	Apt
Maplewood	622	7	6.3%	7.4%	1.9%
	623	7	7.9%	2.4%	3.2%
	624	7	1.7%	42.5%	2.3%
North St Paul	622	7	9.5%	12.2%	0.9%
	622	7	0.0%	-3.2%	
White Bear Lake	624	7	7.3%	13.4%	3.7%

**Stratified Percentage Change and Change in Total Property Tax from 2023 to Proposed 2024  
On All Residential Property  
(Includes New Construction)**

City	School	Total # of Parcels	Number of Parcels With % Change in Tax					Median % Change
			Decrease or 0	0 to 10%	10% to 20%	20% to 30%	> Than 30%	
Arden Hills	621	2,531	304	1,597	555	42	33	6.0%
	623	115	9	81	23	1	1	6.6%
Blaine	621	-	-	-	-	-	-	N/A
Falcon Heights	623	1,301	109	775	337	55	25	6.2%
Gem Lake	624	222	41	91	70	16	4	8.4%
Lauderdale	623	655	26	300	307	14	8	10.1%
Little Canada	623	2,690	284	1,349	916	75	66	8.4%
	624	86	22	53	8	1	2	2.4%
Maplewood	622	9,579	946	6,221	2,104	200	108	6.3%
	623	1,918	98	1,180	580	43	17	7.9%
	624	103	6	96	1	-	-	1.7%
Mounds View	621	3,282	386	2,161	599	77	59	4.6%
New Brighton	282	573	255	299	14	4	1	0.2%
	621	5,927	660	4,087	971	164	45	5.2%
North Oaks	621	1,517	136	533	592	186	70	11.3%
	624	585	126	230	89	21	119	6.6%
North St Paul	622	3,773	434	1,537	1,398	347	57	9.5%
Roseville	621	1,412	62	761	467	96	26	8.9%
	623	10,116	1,031	5,851	2,899	176	159	6.8%
Shoreview	621	8,945	1,267	5,719	1,753	131	75	5.8%
	623	720	41	473	192	8	6	7.6%
Spring Lake Park	621	69	11	44	11	-	3	2.1%
St Anthony	282	608	273	269	52	5	9	1.1%
St Paul	625	73,780	34,656	30,253	6,598	1,138	1,135	0.5%
Vadnais Heights	621	396	75	209	105	4	3	7.2%
	624	4,240	944	1,785	1,270	87	154	6.6%
White Bear Lake	622	1	1	-	-	-	-	0.0%
	624	7,770	760	4,526	2,146	191	147	7.3%
White Bear Town	621	6	2	4	-	-	-	0.6%
	624	4,578	787	2,714	955	79	43	5.2%
<b>Total % of Total</b>		<b>147,498</b>	<b>43,752 29.7%</b>	<b>73,198 49.6%</b>	<b>25,012 17.0%</b>	<b>3,161 2.1%</b>	<b>2,375 1.6%</b>	<b>3.8%</b>

Prepared by: Ramsey County Property Tax, Records and Election Services  
Property Tax Services 11/15/23

Decrease or 0	Number of Parcels With Change in Total Property Tax								Median Tax Change	
	\$1 to \$100	\$101 to \$200	\$201 to \$300	\$301 to \$400	\$401 to \$500	> Than \$500				
304	424	339	290	273	248	553				\$ 274
9	15	8	16	18	18	31				\$ 354
-	-	-	-	-	-	-				N/A
109	123	264	157	147	101	400				\$ 300
41	15	9	15	25	24	93				\$ 430
26	115	73	79	87	105	170				\$ 336
284	269	672	370	330	249	516				\$ 230
22	14	15	6	9	3	17				\$ 155
946	1,285	1,532	1,961	1,271	913	1,671				\$ 246
95	209	222	395	309	194	494				\$ 310
6	75	5	11	5	1	-				\$ 48
386	734	690	467	381	314	310				\$ 178
255	177	75	37	7	3	19				\$ 4
660	745	1,135	1,208	797	471	911				\$ 230
136	59	47	49	71	80	1,075				\$ 909
126	52	37	37	25	16	292				\$ 495
434	280	494	447	430	567	1,121				\$ 352
62	161	156	234	274	232	293				\$ 333
1,031	1,316	1,557	1,891	1,253	936	2,132				\$ 258
1,267	1,332	1,516	1,221	1,097	777	1,735				\$ 228
41	49	106	88	88	76	272				\$ 382
11	24	4	14	10	2	4				\$ 96
273	137	53	48	40	15	42				\$ 39
34,656	10,597	8,297	5,976	4,280	2,929	7,045				\$ 16
75	25	25	43	28	38	162				\$ 416
944	500	525	652	296	264	1,059				\$ 218
1	-	-	-	-	-	-				\$ -
760	976	1,055	1,446	1,278	870	1,385				\$ 278
2	2	1	-	1	-	-				\$ 43
787	784	626	529	531	430	891				\$ 216
<b>43,749 29.7%</b>	<b>20,494 13.9%</b>	<b>19,538 13.2%</b>	<b>17,687 12.0%</b>	<b>13,361 9.1%</b>	<b>9,876 6.7%</b>	<b>22,793 15.4%</b>				<b>\$149</b>

**Percentage Change in 2024 Property Tax  
On Median Value Single Family Properties (as of 11/15/2023)**

City	School	Payable 2023			Payable 2024		% Change in Median Value	% Change in Tax on Median Valued Home					Change From 2023 Total Tax
		City Median Estimated Value	City Median Estimated Value	City Median Estimated Value	City Median Estimated Value	City Median Estimated Value		County	City	School	Other	Total	
Arden Hills	621	\$443,550		\$469,000			5.7%	7.0%	9.6%	5.2%	8.4%	7.0%	\$367
	623	443,550		469,000			5.7%	7.0%	9.6%	8.8%	8.4%	8.3%	456
Falcon Heights	623	362,150		373,950			3.3%	4.9%	8.8%	6.5%	6.6%	6.6%	322
Gem Lake	624	395,800		429,600			8.5%	10.3%	6.0%	8.0%	13.4%	8.4%	477
Lauderdale	623	274,300		300,600			9.6%	12.3%	15.3%	13.7%	14.2%	13.6%	465
Little Canada	623	355,300		376,000			5.8%	7.8%	4.8%	9.3%	10.3%	7.9%	354
	624	355,300		376,000			5.8%	7.8%	4.8%	5.4%	10.3%	6.5%	296
Maplewood	622	313,400		327,900			4.6%	6.5%	11.2%	3.6%	9.0%	7.1%	303
	623	313,400		327,900			4.6%	6.5%	11.2%	8.1%	9.0%	8.5%	371
	624	313,400		327,900			4.6%	6.5%	11.2%	4.1%	9.0%	7.1%	318
Mounds View	621	307,900		317,600			3.2%	4.8%	7.7%	2.9%	6.1%	5.1%	200
New Brighton	282	358,200		368,300			2.8%	4.4%	8.4%	-3.0%	5.7%	2.9%	141
	621	358,200		368,300			2.8%	4.4%	8.4%	2.4%	5.7%	5.0%	229
North Oaks	621	727,100		802,000			10.3%	13.3%	14.9%	10.0%	16.5%	12.4%	1,004
	624	727,100		802,000			10.3%	13.3%	14.9%	10.9%	16.5%	12.6%	1,115
North St. Paul	622	273,750		299,000			9.2%	11.9%	12.0%	8.6%	18.1%	11.3%	420
Roseville	621	335,400		349,900			4.3%	6.1%	8.0%	4.1%	5.8%	6.0%	259
	623	335,400		349,900			4.3%	6.1%	8.0%	7.7%	5.8%	7.1%	322
St. Anthony	282	393,000		407,650			3.7%	5.4%	5.1%	-2.1%	5.6%	3.1%	198
St. Paul	625	266,300		267,400			0.4%	1.6%	-3.7%	-1.9%	1.9%	-1.3%	-50
Shoreview	621	397,000		416,800			5.0%	6.7%	10.2%	4.6%	8.1%	6.9%	345
	623	397,000		416,800			5.0%	6.7%	10.2%	8.3%	8.1%	8.2%	424
Spring Lake Park	621	289,900		283,700			-2.1%	-1.3%	-1.2%	-2.6%	0.0%	-1.6%	-59
Vadnais Heights	621	373,800		387,400			3.6%	5.3%	7.6%	3.3%	8.2%	5.2%	231
	624	373,800		387,400			3.6%	5.3%	7.6%	3.1%	7.8%	5.1%	246
White Bear Lake	624	306,100		316,300			3.3%	5.0%	19.8%	2.7%	7.5%	7.0%	271
White Bear Town	624	346,150		361,650			4.5%	6.2%	2.1%	4.0%	8.8%	4.7%	211

**Median Estimated Market Value of Residential Property**  
**By St. Paul Planning District**  
**Taxes Payable Year 2023 to Estimated 2024**

Assessment Year: For Taxes Payable In:	Median Estimated Home Market Values			Tax Change	
	2022	2023	2024	\$ Change From '23 - '24	% Change From '23 - '24
<b>Planning District</b>					
1. Sunray/Battlecreek/Highwood	\$269,650	\$271,500		\$3,955	-1.0%
2. Greater East Side	248,800	242,600		3,610	-4.5%
3. West Side	217,100	233,750		3,084	7.0%
4. Dayton's Bluff	212,100	220,200		3,001	2.7%
5. Payne/Phalen	234,900	226,400		3,379	-5.8%
6. North End	200,300	207,700		2,806	2.6%
7. Thomas Dale	200,100	207,800		2,803	2.7%
8. Summit/University	280,600	293,700		4,136	3.4%
9. West Seventh	231,500	250,150		3,323	7.4%
10. Como	294,700	303,550		4,370	1.5%
11. Hamline/Midway	245,600	251,400		3,557	0.9%
12. St. Anthony Park	370,200	377,600		5,620	0.4%
13. Union Park	383,500	400,550		5,840	3.0%
14. Macalester/Groveland	403,100	413,100		6,164	0.9%
15. Highland	384,250	399,000		5,853	2.4%
16. Summit Hill	477,000	489,200		7,310	0.8%
17. Downtown	186,400	183,350		2,576	-3.6%
<b>Final Payable 2023 Rate</b>	<b>137.163%</b>	<b>Estimated Payable 2024 Rate</b>	<b>134.533%</b>		
	0.160935%	0.160597%			

\*Notes: Tax rates and taxes will be slightly higher for the small portion of the City located in the Ramsey/Washington Metro Watershed District.

<b>Assumptions:</b>	2023 Levy	2024 Levy	Levy Change	% Change
County Levy	\$ 354,123,588	\$ 378,034,546	\$ 23,910,958	6.8%
City Levy	201,058,288	208,497,445	7,439,157	3.7%
ISD 625 Levy	201,032,248	204,637,060	3,604,812	1.8%
Regional Rail Authority Levy	30,408,198	34,167,111	3,758,913	12.4%
St. Paul HRA	5,657,150	6,294,694	637,544	11.3%
County HRA Levy	11,419,523	12,819,564	1,400,041	12.3%

**NET TAX LEVY COMPARISON**  
**FINAL PAYABLE 2023 LEVY VS. PROPOSED PAYABLE 2024 LEVY**  
**(Ramsey County Portion Only)\***

Taxing Authority	NET TAX CAPACITY LEVIES			MARKET VALUE BASED LEVIES		
	Final Payable 2023 Net Tax Levy	Proposed Payable 2024 Net Tax Levy	Percent Change	Final Payable 2023 Market Based Levy	Proposed Payable 2024 Market Based Levy	Percent Change
Ramsey County	\$338,805,450	\$361,443,332	6.7%	NA	NA	NA
County Library	15,318,138	16,591,214	8.3%	NA	NA	NA
<b>Total County</b>	<b>\$354,123,588</b>	<b>\$378,034,546</b>	<b>6.8%</b>			
<b><u>City or Town</u></b>						
Arden Hills	\$4,718,680	\$5,310,950	12.6%	\$0	\$0	0.0%
Blaine*	228,366	358,719	57.1%	0	0	0.0%
Falcon Heights	2,474,298	2,700,072	9.1%	0	0	0.0%
Gem Lake	669,115	717,742	7.3%	0	0	0.0%
Lauderdale	1,010,172	1,110,179	9.9%	0	0	0.0%
Little Canada	4,203,524	4,614,182	9.8%	0	0	0.0%
Maplewood	25,963,885	28,289,957	9.0%	0	0	0.0%
Mounds View	6,094,782	6,583,075	8.0%	385,000	385,000	0.0%
New Brighton	12,609,500	13,766,800	9.2%	0	0	0.0%
North Oaks	2,182,645	2,496,139	14.4%	0	0	0.0%
North St. Paul	6,553,071	7,110,082	8.5%	0	0	0.0%
Roseville	26,411,384	28,785,280	9.0%	0	0	0.0%
St. Anthony*	2,367,396	2,464,672	4.1%	0	0	0.0%
St. Paul	201,058,288	208,497,445	3.7%	0	0	0.0%
Shoreview	15,046,345	16,124,267	7.2%	0	0	0.0%
Spring Lake Park*	96,280	95,147	-1.2%	0	0	0.0%
Vadnais Heights	6,461,264	7,488,513	15.9%	0	0	0.0%
White Bear Lake*	9,793,544	12,010,726	22.6%	0	0	0.0%
Town of White Bear	5,416,271	5,733,584	5.9%	0	0	0.0%
<b>Total City &amp; Town</b>	<b>\$333,358,810</b>	<b>\$354,257,531</b>	<b>6.3%</b>	<b>\$385,000</b>	<b>\$385,000</b>	<b>0.0%</b>
<b><u>Schools</u></b>						
I.S.D. #282*	1,770,186	1,751,854	-1.0%	1,573,236	1,574,896	0.1%
I.S.D. #621	27,534,053	26,035,000	-5.4%	33,374,483	37,653,607	12.8%
I.S.D. #622*	20,752,240	21,403,942	3.1%	10,266,278	10,588,172	3.1%
I.S.D. #623	25,211,575	26,180,859	3.8%	20,407,316	22,663,967	11.1%
I.S.D. #624*	30,434,430	34,266,544	12.6%	16,318,080	15,641,030	-4.2%
I.S.D. #625	133,792,608	136,252,504	1.8%	67,239,640	68,384,556	1.7%
<b>Total School</b>	<b>\$239,495,092</b>	<b>\$245,890,702</b>	<b>2.7%</b>	<b>\$149,179,033</b>	<b>\$156,506,228</b>	<b>4.9%</b>
<b><u>Special Taxing Districts</u></b>						
Bicentennial Pond	\$2,100	\$2,100	0.0%	NA	NA	NA
Blaine EDA*	6,320	7,935	25.6%	NA	NA	NA
Capitol Region Watershed	9,356,175	9,921,974	6.1%	NA	NA	NA
Karth Lake Improvement	0	0	0.0%	NA	NA	NA
Lake Diane Sewer	3,750	3,750	0.0%	NA	NA	NA
Met Council*	13,917,026	13,579,924	-2.4%	NA	NA	NA
Metro Watershed*	5,719,296	6,096,316	6.6%	NA	NA	NA
Middle Miss. Watershed*	39,282	41,239	5.0%	NA	NA	NA
Mosquito Control*	2,811,939	2,750,865	-2.2%	NA	NA	NA
North St Paul HRA	200,907	211,907	5.5%	NA	NA	NA
Ramsey County HRA	11,419,523	12,819,564	12.3%	NA	NA	NA
Regional Rail Authority	30,408,198	34,167,111	12.4%	NA	NA	NA
Rice Creek Watershed*	2,913,708	2,955,098	1.4%	NA	NA	NA
Roseville EDA	411,505	378,235	-8.1%	NA	NA	NA
St. Anthony HRA*	58,672	57,647	-1.8%	NA	NA	NA
St. Paul HRA	5,657,150	6,294,694	11.3%	NA	NA	NA
St. Paul Port Authority	5,527,399	5,526,343	0.0%	NA	NA	NA
Shoreview HRA	295,000	310,000	5.1%	NA	NA	NA
Valley Branch Watershed*	54,287	50,803	-6.4%	NA	NA	NA
<b>Total Special Districts</b>	<b>\$88,802,237</b>	<b>\$95,175,505</b>	<b>7.2%</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>
<b>Total Net Levy</b>	<b>\$1,015,779,726</b>	<b>\$1,073,358,283</b>	<b>5.7%</b>	<b>\$149,564,033</b>	<b>\$156,891,228</b>	<b>4.9%</b>



90 Plato Blvd. West • Saint Paul, MN  
651-266-2000 • AskPropertyTaxandRecords@ramseycounty.us  
ramseycounty.us/Property

## 2024 *Proposed* Property Tax

**This is NOT a bill. DO NOT PAY!**

Step  
1

### Valuation and classification

Taxes Payable Year	2023	2024
Estimated Market Value	272,900	278,100
Green Acres Value	0	0
Plat Deferment	0	0
Disabled Vets Exclusion	0	0
Homestead Market Exclusion	12,700	12,211
Taxable Market Value	260,200	265,889
Property Classification	RES HOMESTEAD	RES HOMESTEAD

84860\*232\*\*G50\*\*0.697\*\*1/2\*\*\*\*\*AUTO5-DIGIT 55117

SARDAR A SALAM  
MARGINA BEGUM  
550 SHERBURNE AVE  
ST PAUL MN 55103-1945



CURRENT  
STEP

Step  
2

### Proposed Tax Notice

#### PIN/Property Address/Abbreviated Tax Description

362923230109 0151  
550 SHERBURNE AVE  
MICHEL'S SUBDIVISION OF BLK 14 LOT  
13 BLK 1

Property Taxes After Credits 4,024.00



**The time to provide feedback on proposed levies is now.**  
The only way to appeal your value at this time is by going to tax court. For more information call: 651-539-3260

Step  
3

### Property Tax Statement Coming March 2024

## PROPOSED PROPERTY TAXES AND MEETINGS BY JURISDICTION FOR YOUR PROPERTY

Contact Information	Column 1 2023 Tax – Actual	Column 2 2024 Tax – Proposed	Tax and Budget Meetings and Locations
Ramsey County Regional Railroad Authority  Ramsey County 15 W. Kellogg Blvd., Suite 250 Saint Paul, MN 55102 651-266-2222 ramseycounty.us	1,071.00 95.84	1,106.38 105.66	December 6 at 6 p.m. Virtual and in-person options are available. Visit <a href="https://ramseycounty.us/PublicHearings">ramseycounty.us/PublicHearings</a> for details. In-person location: Maplewood YMCA Community Center 2100 White Bear Ave. Maplewood, MN 55109
ST PAUL City Library CITY OF SAINT PAUL 15 W KELLOGG BLVD ST PAUL, MN 55102 (651) 266-6805 STPAUL.GOV	1,179.10 137.66	1,150.22 138.88	DECEMBER 5, 2023 AT 6:00 PM CITY HALL COUNCIL CHAMBERS 15 W KELLOGG BLVD ST PAUL, MN 55102
State General Tax	0.00	0.00	No Meeting Required
ISD #625 ISD 625 SAINT PAUL PUBLIC SCHOOLS 360 COLBORNE STREET ST. PAUL, MN 55102 (651) 767-8100 SPPS.ORG a. Voter approved levies b. Other local levies	248.08 1,044.16	252.92 1,035.30	DECEMBER 5, 2023 AT 6:00 PM ADMINISTRATIVE BUILDING 360 COLBORNE STREET ST. PAUL, MN 55102
Metropolitan Special Taxing Districts Metropolitan Council 390 Robert St. N. Saint Paul, MN 55101 651-602-1738 metro council.org/budget  Other special taxing districts Tax increment Fiscal disparity	52.60  180.04 0.00 0.00	49.40  185.24 0.00 0.00	December 13 at 6 p.m. Council Chambers 390 Robert St. N. Saint Paul, MN 55101  No Meeting Required No Meeting Required No Meeting Required
<b>Total Tax excluding special assessments</b> <b>Percent of Tax Change</b>	<b>4,008.48</b>	<b>4,024.00</b> <b>0.39%</b>	

Your local units of government have proposed the amount of property taxes that they will need for 2024. Any upcoming referendums, legal judgments, natural disasters, voter approved levy limit increases, or special assessments could change these amounts.

Column 1 above shows your actual 2023 property taxes.  
Column 2 above shows what your 2024 property taxes will be if your local jurisdictions approve the property tax amounts they are now considering.

Your county commissioners, school board, city council and metropolitan special taxing districts will soon be holding public meetings to discuss their proposed 2024 budgets and proposed 2024 property taxes. The school board will discuss the 2023 budget. You are invited to attend these meetings to share your feedback. The meeting places and times are listed above. Also shown are the addresses and telephone numbers for these local units of government if you have comments or questions concerning the proposed property tax amounts shown on this notice. No meeting is required if your city has a population of less than 500 people. There is also no public hearing on the state general tax.

**This is NOT a bill. Do not pay!**

For additional information about this notice,  
visit: [ramseycounty.us/Property](https://ramseycounty.us/Property)

Request translation services: 651-266-8500

Español | Hmoob | Soomaali | Afaan Oromoo | ကဉ်းကျိန်

Use this code to request your notices online at [eNoticesOnline.com](https://eNoticesOnline.com): RMS-BK3DNYJ6



## Property Tax Refunds through the State of Minnesota


If you own and occupy your property on Jan. 2, 2024, as your homestead, you may qualify for one or both of the following refunds from the State of Minnesota:

1. If your taxes exceed certain income-based thresholds and your total household income is less than \$135,410.
2. If your property taxes increased more than 12% and by at least \$100 over 2023.

If you qualify, you will need to file form M1PR to receive a 2023 property tax refund.

### LEARN MORE:

 **Mail:** Minnesota Department of Revenue  
Mail Station 0020  
600 N. Robert St.  
Saint Paul, MN 55145-0020

 **Online:** [revenue.state.mn.us/property-tax-refund](https://revenue.state.mn.us/property-tax-refund)  
 **Call:** 651-296-3781

## Supplemental Budget Information - Proposed 2024 Taxes

### How can you learn more?

#### The time to provide feedback on proposed levies is now.

You are invited to attend budget meetings to express your opinion.

Levy information is provided by the county, city, and school district.

It compares two years for those jurisdictions. For more information, contact the county, city, or school district directly or visit their websites.

Levy amounts impact the taxes owed for your property. Additional factors that may impact your property tax amount include changes to taxable market value, improvements made to the property, and changes in special programs, such as the homestead market value exclusion.

### Levy information

Taxing Authority	2023 Actual	2024 Proposed	% Change
RAMSEY COUNTY	354,123,588	378,034,546	6.75%
ARDEN HILLS	4,718,680	5,310,950	12.55%
BLAINE	37,112,000	44,222,501	19.16%
FALCON HEIGHTS	2,474,298	2,700,072	9.12%
GEM LAKE	669,115	717,742	7.27%
LAUDERDALE	1,010,172	1,110,179	9.90%
LITTLE CANADA	4,203,524	4,614,182	9.77%
MAPLEWOOD	25,963,885	28,289,957	8.96%
MOUNDS VIEW	6,479,782	6,968,075	7.54%
NEW BRIGHTON	12,615,350	13,772,650	9.17%
NORTH OAKS	2,182,645	2,496,139	14.36%
NORTH ST PAUL	6,553,071	7,110,082	8.50%
ROSEVILLE	26,411,384	28,785,280	8.99%
SHOREVIEW	15,046,345	16,124,267	7.16%
SPRING LAKE PARK	3,965,625	4,113,290	3.72%
ST ANTHONY	8,478,011	8,981,719	5.94%
ST PAUL	201,058,288	208,497,445	3.70%
VADNAIS HEIGHTS	6,461,264	7,488,513	15.90%
WHITE BEAR LAKE	9,955,000	12,200,000	22.55%
WHITE BEAR TOWN	5,416,271	5,733,584	5.86%
ISD #282	8,171,292	8,167,235	-0.05%
ISD #621	60,908,536	63,688,606	4.56%
ISD #622	60,692,565	64,818,282	6.80%
ISD #623	45,618,890	48,844,826	7.07%
ISD #624	62,009,875	66,702,413	7.57%
ISD #625	201,032,248	204,637,060	1.79%



Virtual and in-person options are available.

## Public Hearing on 2024-25 Proposed Budget and Tax Levy

Wednesday, Dec. 6, 2023 | 6 p.m.

Attend virtually or in person.  
Visit [ramseycounty.us/PublicHearings](https://ramseycounty.us/PublicHearings) for details.

In-person option: **Maplewood YMCA Community Center**  
2100 White Bear Ave. Maplewood, MN 55109



See the enclosed statement for information about  
public hearings for your city, school district and other taxing districts.

Request translation services: 651-266-8500

Español | Hmoob | Soomaali | བོད་སྐད་ | Afaan Oromoo

[ramseycounty.us/PublicHearings](https://ramseycounty.us/PublicHearings)

### 2024-25 County Budget and Tax Proposal Public Hearing

Ramsey County invites you to attend a public hearing  
virtually or in person on **Wednesday, Dec. 6 at 6 p.m.**

Visit [ramseycounty.us/PublicHearings](https://ramseycounty.us/PublicHearings) for details.

The proposed 2024-2025 budget and property tax levy  
will be discussed.

The proposed budget includes \$813.4 million for 2024  
and \$841.8 million for 2025. This represents a 3.48%  
increase of \$27.3 million in 2024 and a 3.49% increase of  
\$28.4 million in 2025.

Property taxes fund about 45.6% of the total budget.

For detailed information on the budget,  
visit [ramseycounty.us/Budget](https://ramseycounty.us/Budget)

### Property Value and Assessment

Taxes on individual properties are assessed based on that  
property's value. Changes in market conditions can affect  
changes in value. Questions about your property value?

Call 651-266-2131 or visit [ramseycounty.us/Property](https://ramseycounty.us/Property)

You may be eligible for a property tax refund through the  
State of Minnesota. Learn more at [www.revenue.state.mn.us](https://www.revenue.state.mn.us)

### Value and Classification Appeals

In March, property owners receive a mailing that contains  
a valuation notice that includes details about the appeals  
process and timeline. **You can appeal or question how your  
property is classified or valued after receiving that notice.**

At this point, the only way to appeal your value  
for payable 2024 taxes is by going to tax court.

More information: [ramseycounty.us/Property](https://ramseycounty.us/Property)



This program is meant to help seniors who are having difficulty paying their homestead property taxes.

## Senior Citizen Property Tax Deferral

This program is meant to help seniors who are having difficulty paying their homestead property taxes.

### ELIGIBILITY (all of the following conditions must be met):

1. 65 or older.
2. Household income of \$96,000 or less.
3. Lived in home for at least 5 years.

If you enroll, the amount of property tax you pay is limited to 3% of your total household income for as long as you participate in the program. Any tax above that amount is temporarily paid by the state on your behalf. This deferred tax must be repaid (with interest) to the state.

### LEARN MORE:



Online: [revenue.state.mn.us/property-tax-deferral-senior-citizens](http://revenue.state.mn.us/property-tax-deferral-senior-citizens)



Call: 651-556-6091



### Homestead applications are due by Jan. 2, 2024.

You must contact the Ramsey County Assessor's Office to file a homestead application if any of the following apply:

- You are a new owner.
- You have changed your marital status.
- You have changed your name.
- You have changed residence or mailing address.
- You have added or removed an owner.

If you sell, move or for any other reason no longer qualify for the homestead classification, you are required to notify the County Assessor within 30 days of the change in homestead status.

## Market Value Exclusion on Homestead Property of Disabled Veterans

This program provides a market value exclusion for property tax purposes for the homestead property of an honorably discharged veteran who has a service-connected disability rating of 70% or higher, surviving spouses of qualifying veterans and service members, and primary family caregivers of qualifying veterans.

## Special Homestead Classification for Blind or Permanently and Totally Disabled Persons

If you own and occupy a home and are 100% disabled or legally blind, you may qualify for this program. This is in addition to the benefit provided to regular homesteads and will reduce your property taxes.

### Questions about homesteads and exclusions?



Online: [ramseycounty.us/](http://ramseycounty.us/)



Call: 651-266-2040



Email: [AskHomesteads@ramseycounty.us](mailto:AskHomesteads@ramseycounty.us)

2024 PROPOSED LEVY IMPACTS ON LAUDERDALE HOMES

	City	City	City	City	City
	Total Levy	Fiscal Disparities	Net Local Levy	Tax Capacity	Tax Rate
2023-6.3%	\$1,010,172	\$129,672	\$880,500	\$3,130,331	28.128%
2024-9.9%	\$1,090,200	\$130,959	\$979,220	\$3,346,753	29.259%
Median Value 2020		\$218,300			
Median Value 2021		\$232,400			
Median Value 2022		\$231,550			
Median Value 2023		\$274,300	18.56% over prior year		
Median Value 2024		\$300,600	9.6% over prior year		

Taxable Value		x Tax %	x Tax Rate	= City Tax on \$126,000 Home/Lot	
2023-6.3%	\$100,100	1%	0.2813	Total Tax	\$281.56
2024-9.9%	\$100,100	1%	0.2926	Total Tax	\$292.88
DIFFERENCE				\$11.32	4.02%

Taxable Value		x Tax %	x Tax Rate	= City Tax on Median Lauderdale Home	
2023-6.3%	\$261,747	1%	0.2813	Total Tax	\$736.24
2024-9.9%	\$290,414	1%	0.2926	Total Tax	\$849.72
DIFFERENCE				\$113.47	15.41%

Taxable Value		x Tax %	x Tax Rate	= City Tax on \$350,000 Home	
2023-6.3%	\$344,260	1%	0.2813	Total Tax	\$968.34
2024-9.9%	\$344,260	1%	0.2926	Total Tax	\$1,007.26
DIFFERENCE				\$38.93	4.02%

# City of Lauderdale

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2024 BUDGET & LEVY HEARING

NOVEMBER 28, 2023

# 2024 Budget Highlights

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Proposed General Fund Budget: Balanced at \$1,796,518  
\$153,685 or 9.4% increase over 2023

City Tax Rate: 29.26% (1.13% more than 2023)

## Planned Capital Improvements:

- Replace 2012 F350 Truck and Plow: \$50,000
- Replace Front End Mower: \$41,000
- Jet and Televiser Sanitary Sewer Lines: \$15,000

# 2024 Levy

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Total Proposed Levy: \$1,110,179

Fiscal Disparities: - \$ 130,959

Local Property Levy \$ 979,220

**Local Levy Increase over 2023: \$98,720 or 11.2%**

- \$1,287 Increase in Fiscal Disparities
- \$22,009 Increase in Local Government Aid (LGA)
- \$67,169 in New Public Safety Aid Off-Set \$123,455 Police Contract Increase

# 2024 Tax Impact on Median Valued Home

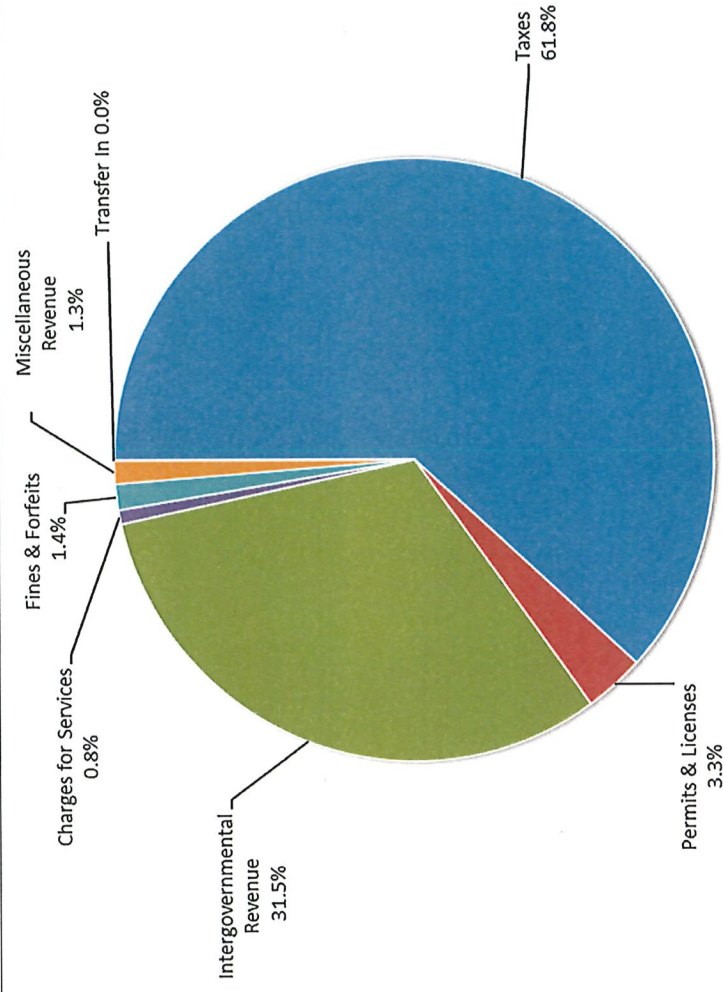
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- ▶ County: 12.3%
- ▶ City: 15.3%
- ▶ School District: 13.7%
- ▶ Other: 14.2%
- ▶ **Estimated Increase: \$465**
- ▶ Median Home Value Increase: 9.6%
- ▶ From \$231,350 in 2022 to \$274,300 for 2023 to \$300,600 for 2024.

**Percentage Change in 2024 Property Tax  
On Median Value Single Family Properties (as of 11/15/2023)**

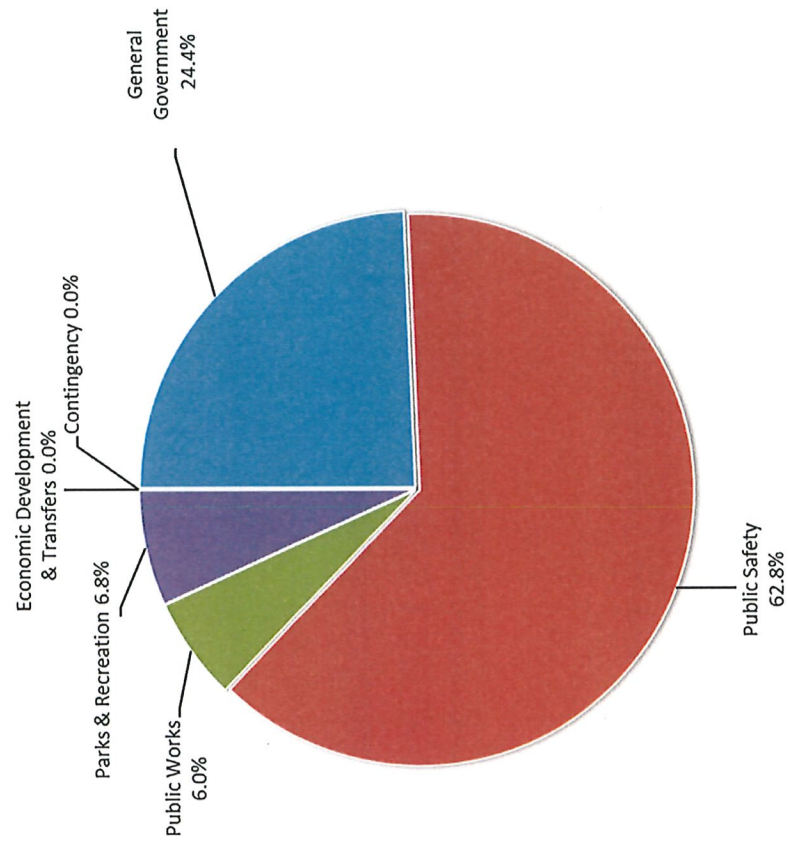
City	School	Payable 2023		Payable 2024	% Change in Median Value	% Change in Tax on Median Valued Home					Change From 2023 Total Tax
		City Median Estimated Value	City Median Estimated Value			County	City	School	Other	Total	
Arden Hills	621	\$443,550	\$469,000	\$469,000	5.7%	7.0%	9.8%	5.2%	8.4%	7.0%	\$367
	623	443,550	469,000	469,000	5.7%	7.0%	9.8%	8.8%	8.4%	8.3%	456
Falcon Heights	623	362,150	373,950	373,950	3.3%	4.9%	8.8%	8.5%	8.4%	8.5%	322
Gem Lake	624	395,800	429,800	429,800	8.5%	10.3%	8.0%	8.0%	13.4%	8.4%	477
Lauderdale	623	274,300	300,800	300,800	9.6%	12.3%	15.3%	13.7%	14.2%	13.6%	485
Little Canada	624	355,300	378,000	378,000	5.8%	7.8%	4.8%	9.3%	10.3%	7.9%	354
	624	355,300	378,000	378,000	5.8%	7.8%	4.8%	5.4%	10.3%	6.5%	296
Maplewood	622	313,400	327,800	327,800	4.6%	6.5%	11.2%	3.6%	9.0%	7.1%	303
	623	313,400	327,800	327,800	4.6%	6.5%	11.2%	8.1%	9.0%	8.5%	371
	624	313,400	327,800	327,800	4.6%	6.5%	11.2%	4.1%	9.0%	7.1%	318
Mounds View	621	307,800	317,800	317,800	3.2%	4.8%	7.7%	2.8%	6.1%	5.1%	200
New Brighton	282	358,200	368,300	368,300	2.8%	4.4%	8.4%	-3.0%	5.7%	2.9%	141
	621	358,200	368,300	368,300	2.8%	4.4%	8.4%	2.4%	5.7%	5.0%	229
North Oaks	621	727,100	802,000	802,000	10.3%	13.3%	14.9%	10.0%	16.5%	12.4%	1,004
	624	727,100	802,000	802,000	10.3%	13.3%	14.9%	10.8%	16.5%	12.6%	1,115
North St. Paul	622	273,750	299,000	299,000	9.2%	11.9%	12.0%	8.6%	18.1%	11.3%	420
Roseville	621	335,400	349,900	349,900	4.3%	6.1%	8.0%	4.1%	5.8%	6.0%	259
	623	335,400	349,900	349,900	4.3%	6.1%	8.0%	7.7%	5.8%	7.1%	322
St. Anthony	282	393,000	407,650	407,650	3.7%	5.4%	5.1%	-2.1%	5.6%	3.1%	198
St. Paul	625	266,300	267,400	267,400	0.4%	1.6%	-3.7%	-1.9%	1.9%	-1.3%	-50
Shoreview	621	397,000	416,800	416,800	5.0%	6.7%	10.2%	4.6%	8.1%	6.9%	345
	623	397,000	416,800	416,800	5.0%	6.7%	10.2%	8.3%	8.1%	8.2%	424
Spring Lake Park	621	288,800	283,700	283,700	-2.1%	-1.3%	-1.2%	-2.6%	0.0%	-1.6%	-59
Vadnais Heights	621	373,800	387,400	387,400	3.6%	5.3%	7.6%	3.3%	8.2%	5.2%	231
	624	373,800	387,400	387,400	3.6%	5.3%	7.6%	3.1%	7.8%	5.1%	246
White Bear Lake	624	306,100	316,300	316,300	3.3%	5.0%	19.8%	2.7%	7.5%	7.0%	271
White Bear Town	624	346,150	361,850	361,850	4.5%	6.2%	2.1%	4.0%	8.8%	4.7%	211

# Sources of Revenue



# How Tax Dollars Are Spent

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# How Your Tax Dollars Are Spent

## City Taxes for Median Value Home: ~\$850

▲ Police, Fire, 911	\$509
▲ Gen. Gov't: Admin, Legal, Elections...	\$163
▲ Public Works, Lighting, Buildings	\$66
▲ Parks & Recreation	\$58
▲ Planning / Zoning, Building Inspections	\$42
▲ City Council	\$12
▲ Contingency	\$0
▲ Economic Development & Transfers	\$0



**CITY OF LAUDERDALE**  
**BUDGET**  
**2024**

Adopted December 12, 2023

**CITY OF LAUDERDALE**  
**ANNUAL BUDGET**  
**FOR FISCAL YEAR BEGINNING**  
**JANUARY 1, 2024**

**DIRECTORY OF OFFICIALS**

Mary Gaasch	Mayor
Jeff Dains	Councilmember
Sharon Kelly	Councilmember
Duane Pulford	Councilmember
Evan Sayre	Councilmember

Heather Butkowski, City Administrator

Jim Bownik, Assistant to the City Administrator

Miles Cline, Deputy City Clerk-Treasurer

Gordy Beck, Public Works Maintenance

Tom Douvier, Public Works Maintenance



CITY OF LAUDERDALE  
LAUDERDALE CITY HALL  
1891 WALNUT STREET  
LAUDERDALE, MN 55113  
651-792-7650  
651-631-2066 FAX

Dear Mayor and City Council:

The budget reflects the City Council's on-going commitment to maintaining high-quality services. Four fund types comprise the budget: the General Fund, Special Revenue Funds, Capital Improvement Funds, and Enterprise Funds. Following are the highlights from the budgeting process.

### **General Fund**

The General Fund is the City's largest fund. Revenue is primarily generated from property taxes and state aids. The General Fund budget balanced at \$1,796,518, an increase of 9.4% over 2023. The primary cost increase was for public safety with a 13.2% increase over 2023. The local property tax levy increased 9.9% to cover the additional expenses.

Lauderdale's median home value increased significantly from \$274,300 in 2023 to \$300,600 for 2024. Residents of a median valued home in Lauderdale will see an overall property tax increase of approximately \$(TBD by County). Of this amount, approximately \$98 is for City operations.

### **Special Revenue Funds**

The City has two special revenue funds that track activity for the cable television franchises and recycling collection. The Communications Fund pays for the staffing and technology necessary to provide access to public, educational, and government (PEG) programming on the City's public access channel and through web streaming. The revenue is derived from the City's cable franchise agreements with Comcast.

The Recycling Fund operates with a mix of grant dollars and special assessment fees paid by homeowners. The money provides for weekly collection of recyclables. The City has been drawing down the fund balance while raising rates over the past three years to cover the cost of recycling services. In order to replenish the fund balance, the Council approved an increase in the recycling rate of \$0.83 per month for 2024.

### **Capital Improvement Funds**

The Capital Improvement Funds are the 401 General Capital Improvement Fund, 403 Street Capital Fund, 404 Park Improvement Fund, 414 Development Fund, 415 Housing Development Fund, and 416 TIF District No. 1-2 Fund. Revenue comes from investment interest, participation in conduit debt projects, and post-audit General Fund transfers when available. Capital improvement projects planned for 2024 include the purchase of a replacement dump truck and front-end mower.

### **Enterprise Funds**

Enterprise funds operate similarly to private businesses, where costs are recovered through user charges. The City operates two enterprise funds: the 602 Sanitary Sewer Fund and the 603 Storm Water Fund.

The largest expense of the Sanitary Sewer Fund is wastewater treatment services provided by Metropolitan Council Environmental Services. The City Council raised the rate by 3.0% for 2023 and 5.0% in 2024 to save for the future city-wide mill-and-overlay project. This resulted in an annual increase of \$11.84 per household. Sanitary sewer pipes were cleaning and televised in 2021 and 2022. This will be completed again in 2024 and 2025.

The on-going expenses of the Storm Water Fund include meeting the requirements of the City's Storm Water Pollution Prevention Program (SWPPP), staffing, and system maintenance and repairs. The City Council raised the rate by 5.0% for 2023 to begin saving for the future city-wide mill-and-overlay project. The City's recently completed Long-Term Financial Plan recommended raising rates 15.0% for 2024 as the projected \$208,000 in improvements during the mill-and-overlay project will overly deplete the fund. This resulted in an annual rate increase of \$11.20 per household.

I look forward to working with the Mayor, City Council, city staff, and residents to carry out the vision and work plan of this budget document.

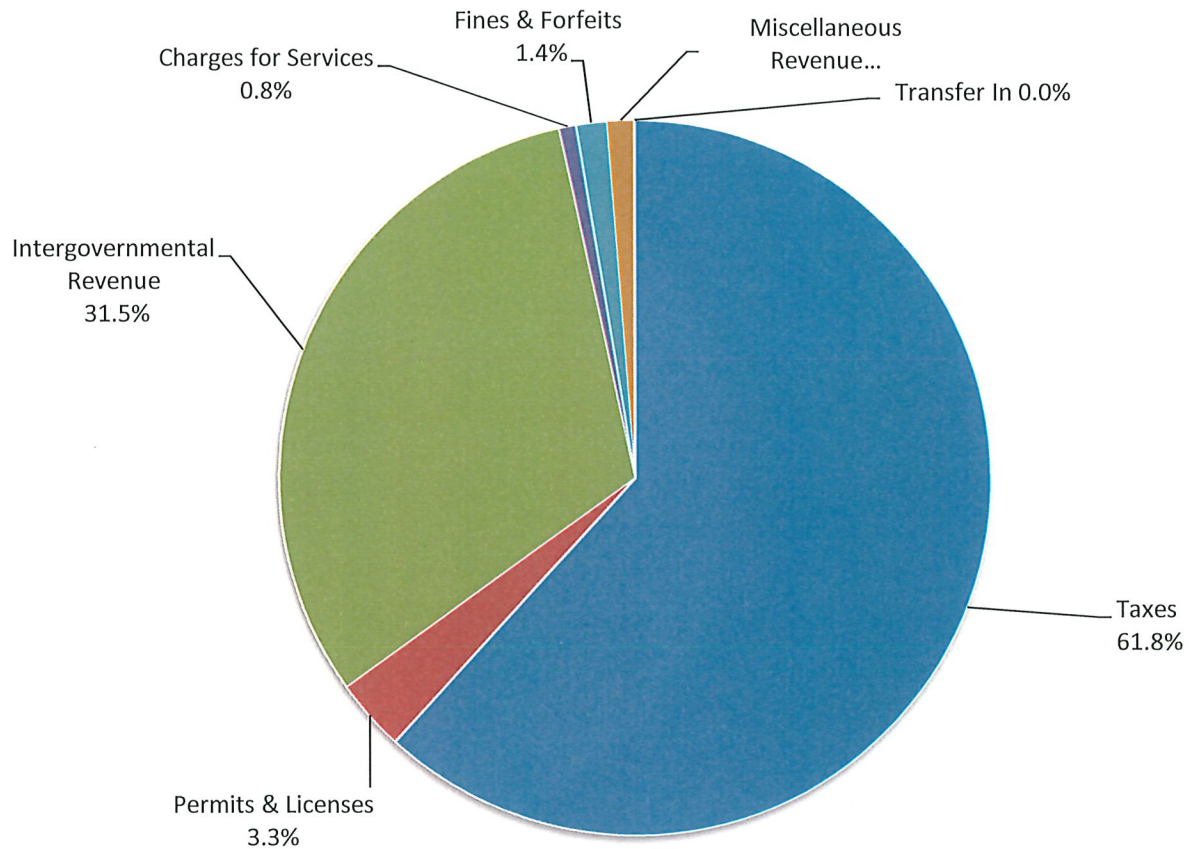
Respectfully submitted,

Heather Butkowski  
City Administrator

# **GENERAL FUND**

The GENERAL FUND 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 revenues 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 also finances a larger range of activities than any other fund.

# CITY OF LAUDERDALE 2024 BUDGET REVENUES



## Revenues

Taxes	\$ 1,110,179
Permits & Licenses	\$ 58,650
Intergovernmental Revenue	\$ 566,639
Charges for Services	\$ 13,550
Fines & Forfeits	\$ 25,000
Miscellaneous Revenue	\$ 22,500
Transfer In	\$ -

CITY OF LAUDERDALE  
GENERAL FUND REVENUES  
2024

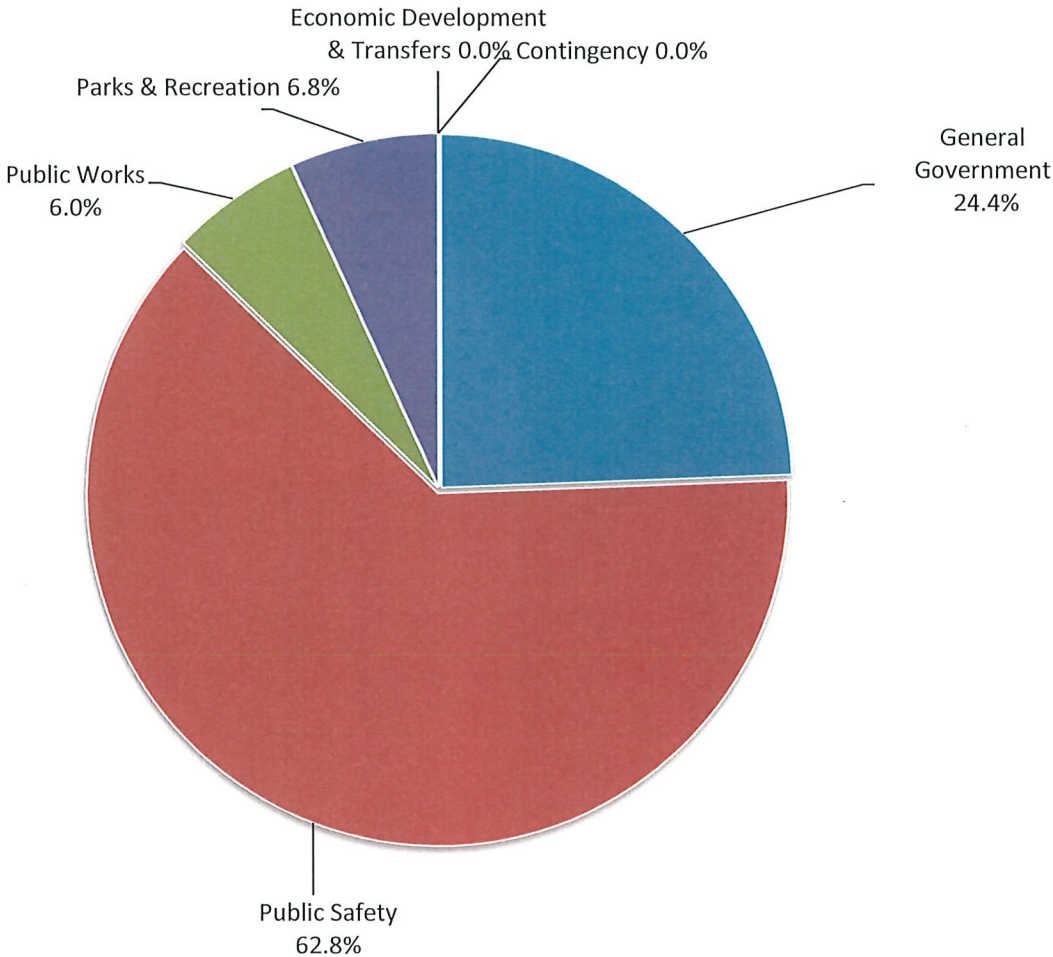
Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-00000-410-31010	CURRENT AD VALOREM TAXES	\$ 800,107	\$ 880,500	\$ 979,220
101-00000-410-31020	DELINQUENT AD VALOREM TAXES	\$ 3,685	\$ -	\$ -
101-00000-410-31400	FISCAL DISPARITIES	\$ 147,306	\$ 129,672	\$ 130,959
101-00000-410-31055	EXCESS TAX INCREMENT	\$ -	\$ -	\$ -
101-00000-410-31900	PENALTIES AND INTEREST TAXES	\$ (130)	\$ -	\$ -
	<b>TAXES</b>	<b>\$ 950,969</b>	<b>\$ 1,010,172</b>	<b>\$ 1,110,179</b>
101-00000-410-32110	LIQUOR LICENSES	\$ 300	\$ 150	\$ 150
101-00000-410-32180	TOBACCO LICENSES	\$ 800	\$ 400	\$ 400
101-00000-410-32190	OTHER BUSINESS LICENSES	\$ 3,425	\$ 2,500	\$ 3,500
101-00000-410-32192	HVAC CONTRACTOR LICENSES (REPEALED)	\$ -	\$ -	\$ -
101-00000-410-32240	ANIMAL LICENSES	\$ 110	\$ 100	\$ 100
101-00000-420-32210	BUILDING PERMITS	\$ 84,532	\$ 25,000	\$ 36,000
101-00000-420-32230	PLUMBING & HEATING PERMITS	\$ 25,865	\$ 5,000	\$ 10,000
101-00000-420-32270	RENTAL HOUSING LICENSES	\$ 8,135	\$ 8,000	\$ 8,500
101-00000-430-32261	EXCAVATING PERMITS	\$ -	\$ -	\$ -
	<b>PERMITS &amp; LICENSES</b>	<b>\$ 123,166</b>	<b>\$ 41,150</b>	<b>\$ 58,650</b>
101-00000-410-33401	LOCAL GOVERNMENT AID	\$ 524,591	\$ 477,461	\$ 499,470
101-00000-410-33422	OTHER STATE GRANTS & AIDS (\$98,329)	\$ -	\$ -	\$ 67,169
101-00000-410-33423	OTHER GRANTS & AIDS	\$ -	\$ -	\$ -
	<b>INTERGOVERNMENTAL REVENUE</b>	<b>\$ 524,591</b>	<b>\$ 477,461</b>	<b>\$ 566,639</b>
101-00000-410-34101	CITY HALL RENT	\$ 4,140	\$ 3,000	\$ 4,000
101-00000-410-34103	ZONING & SUBDIVISION FEES	\$ 900	\$ 1,500	\$ 1,000
101-00000-410-34108	ADMINISTRATIVE FEES	\$ -	\$ -	\$ 500
101-00000-420-34104	PLAN REVIEW FEES	\$ 54,318	\$ 7,500	\$ 7,500
101-00000-410-34105	SALE OF MAPS & PUBLICATIONS	\$ -	\$ -	\$ -
101-00000-420-34202	SPECIAL FIRE PROTECTION SERVICES	\$ -	\$ -	\$ -
101-00000-420-34206	MOWING & GARBAGE CLEANUP	\$ -	\$ -	\$ -
101-00000-430-34303	SNOW REMOVAL CHARGES	\$ -	\$ -	\$ -
101-00000-450-34780	PARK SHELTER FEES	\$ 250	\$ 250	\$ 250
101-00000-450-34920	MERCHANDISE SALES	\$ 235	\$ 300	\$ 300
	<b>CHARGES FOR SERVICES</b>	<b>\$ 59,843</b>	<b>\$ 12,550</b>	<b>\$ 13,550</b>

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-00000-420-35101	COURT FINES & ADMINISTRATIVE PENALTIES	\$ 23,644	\$ 25,000	\$ 25,000
101-00000-420-35200	FORFEITED & SEIZED ASSETS	\$ -	\$ -	\$ -
	<b>FINES &amp; FORFEITS</b>	<b>\$ 23,644</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
101-00000-410-36101	SPECIAL ASSESSMENTS - COUNTY	\$ 2,122	\$ 5,000	\$ 4,000
101-00000-410-36102	PENALTIES & INTEREST	\$ 302	\$ -	\$ -
101-00000-410-36200	OTHER MISCELLEANOUS REVENUE	\$ 56,959	\$ -	\$ -
101-00000-410-36210	INTEREST ON INVESTMENTS	\$ (7,939)	\$ 15,000	\$ 15,000
101-00000-410-36211	INTEREST ON INVESTMENTS (BANK)	\$ -	\$ -	\$ 1,500
101-00000-410-36215	OTHER FEES (CREDIT CARD)	\$ -	\$ 500	\$ -
101-00000-420-36260	SURCHARGES COLLECTED	\$ 4,454	\$ 1,000	\$ 2,000
101-00000-410-36230	CONTRIBUTIONS & DONATIONS (NON COMM E	\$ -	\$ -	\$ -
101-00000-450-36230	CONTRIBUTIONS & DONATIONS (COMM EVENT	\$ 365	\$ -	\$ -
	<b>MISCELLANEOUS REVENUE</b>	<b>\$ 56,263</b>	<b>\$ 21,500</b>	<b>\$ 22,500</b>
101-00000-410-39101	SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -
101-00000-410-39200	TRANSFER IN	\$ -	\$ 55,000	\$ -
	<b>OTHER SOURCES</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ -</b>
	<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 1,738,477</b>	<b>\$ 1,642,833</b>	<b>\$ 1,796,518</b>
	<b>REVENUES OVER/UNDER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	FUND BALANCE - January 1	\$ 765,671	\$ 765,671	\$ 765,671
	FUND BALANCE - December 31	<u>\$ 765,671</u>	<u>\$ 765,671</u>	<u>\$ 765,671</u>

# CITY OF LAUDERDALE

## 2024 BUDGET

### EXPENDITURES



#### Expenditures

Legislative	\$ 25,593
City Administration	\$ 283,359
Elections	\$ 41,733
Public Safety	\$ 1,076,354
Legal	\$ 19,200
General Government Buildings	\$ 31,350
Public Works	\$ 102,093
Planning, Zoning, Inspections	\$ 37,107
Street Lighting	\$ 6,200
Building Inspections	\$ 51,679
Parks & Recreation	\$ 121,850
Contingency	\$ -
Transfer	\$ -

CITY OF LAUDERDALE  
GENERAL FUND EXPENSE SUMMARY  
2024

Department Number	Title	2022 Actual	2023 Adopted	2024 Proposed
41110	LEGISLATIVE	\$ 25,448	\$ 24,753	\$ 25,593
41320	CITY ADMINISTRATION	\$ 265,410	\$ 270,357	\$ 283,359
41410	ELECTIONS	\$ 24,337	\$ 19,336	\$ 41,733
41610	LEGAL	\$ 21,253	\$ 24,000	\$ 19,200
41910	PLANNING	\$ 85,851	\$ 35,436	\$ 37,107
41940	GENERAL GOVERNMENT BUILDINGS	\$ 40,849	\$ 31,400	\$ 31,350
	<b>GENERAL GOVERNMENT</b>	<b>\$ 463,149</b>	<b>\$ 405,282</b>	<b>\$ 438,342</b>
42100	PUBLIC SAFETY	\$ 893,622	\$ 950,677	\$ 1,076,354
42400	BUILDING INSPECTIONS	\$ 139,732	\$ 43,896	\$ 51,679
	<b>PUBLIC SAFETY</b>	<b>\$ 1,033,354</b>	<b>\$ 994,573</b>	<b>\$ 1,128,033</b>
43121	PUBLIC WORKS	\$ 107,493	\$ 106,072	\$ 102,093
43160	STREET LIGHTING	\$ 7,850	\$ 6,200	\$ 6,200
	<b>PUBLIC WORKS</b>	<b>\$ 115,343</b>	<b>\$ 112,272</b>	<b>\$ 108,293</b>
45200	PARKS & RECREATION	\$ 118,311	\$ 123,706	\$ 121,850
46500	ECONOMIC DEVELOPMENT	\$ -	\$ 2,000	\$ -
49200	MISCELLANEOUS UNALLOCATED EXPENSES	\$ -	\$ 5,000	\$ -
49300	OTHER FINANCING USES	\$ -	\$ -	\$ -
	<b>OTHER</b>	<b>\$ 118,311</b>	<b>\$ 130,706</b>	<b>\$ 121,850</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,730,156</b>	<b>\$ 1,642,833</b>	<b>\$ 1,796,518</b>

CITY OF LAUDERDALE  
LEGISLATIVE  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-41110-410-41030	PART TIME EMPLOYEES	\$ 16,500	\$ 16,500	\$ 16,500
101-41110-410-41220	FICA	\$ 1,023	\$ 1,023	\$ 1,023
101-41110-410-41225	MEDICARE	\$ 240	\$ 239	\$ 239
101-41110-410-41510	WORKERS COMPENSATION INSURANCE	\$ 44	\$ 41	\$ 41
	PERSONNEL	<u>\$ 17,806</u>	<u>\$ 17,803</u>	<u>\$ 17,803</u>
101-41110-410-42010	OFFICE SUPPLIES	\$ -	\$ -	\$ -
101-41110-410-42110	GENERAL SUPPLIES	\$ 106	\$ 50	\$ 50
101-41110-410-42115	MEETINGS	\$ 133	\$ 100	\$ 100
101-41110-410-42410	MINOR TOOLS & EQUIPMENT	\$ -	\$ -	\$ -
	SUPPLIES	<u>\$ 239</u>	<u>\$ 150</u>	<u>\$ 150</u>
101-41110-410-43140	TRAINING & EDUCATION	\$ 1,588	\$ 1,200	\$ 1,500
101-41110-410-43310	TRAVEL EXPENSE	\$ 1,294	\$ 1,000	\$ 1,200
101-41110-410-43510	LEGAL NOTICES & PUBLISHING	\$ 390	\$ 400	\$ 350
101-41110-410-43610	INSURANCE & BONDS	\$ 45	\$ 100	\$ 50
101-41110-410-44330	DUES & SUBSCRIPTIONS	\$ 4,086	\$ 4,100	\$ 4,540
	OTHER SERVICES & CHARGES	<u>\$ 7,403</u>	<u>\$ 6,800</u>	<u>\$ 7,640</u>
101-41110-410-45700	OFFICE FURNITURE & EQUIPMENT	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES		<u><u>\$ 25,448</u></u>	<u><u>\$ 24,753</u></u>	<u><u>\$ 25,593</u></u>

NOTES:

Dues include Metro Cities, League of Minnesota Cities, Mayor's Association, RC League of Local Governments, and Suburban Rate Authority

CITY OF LAUDERDALE  
CITY ADMINISTRATION  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-41320-410-41010	FULL TIME EMPLOYEES	\$ 144,664	\$ 148,625	\$ 159,625
101-41320-410-41020	OVERTIME	\$ -	\$ -	\$ -
101-41320-410-41040	TEMPORARY EMPLOYEES	\$ -	\$ -	\$ -
101-41320-410-41210	PERA	\$ 10,822	\$ 11,147	\$ 11,972
101-41320-410-41220	FICA	\$ 9,093	\$ 9,215	\$ 9,897
101-41320-410-41225	MEDICARE	\$ 2,127	\$ 2,155	\$ 2,315
101-41320-410-41250	DEFERRED COMPENSATION	\$ 772	\$ 1,600	\$ 775
101-41320-410-41310	HEALTH INSURANCE	\$ 22,129	\$ 20,500	\$ 21,886
101-41320-410-41320	DENTAL INSURANCE	\$ 410	\$ 400	\$ 420
101-41320-410-41330	LIFE INSURANCE	\$ 1,067	\$ 850	\$ 1,050
101-41320-410-41340	DISABILITY INSURANCE	\$ 727	\$ 551	\$ 700
101-41320-410-41420	UNEMPLOYMENT	\$ -	\$ -	\$ -
101-41320-410-41510	WORKERS COMPENSATION INSURANCE	\$ 1,220	\$ 1,189	\$ 1,277
	<b>PERSONNEL</b>	<b>\$ 193,031</b>	<b>\$ 196,232</b>	<b>\$ 209,917</b>
101-41320-410-42010	OFFICE SUPPLIES	\$ 644	\$ 450	\$ 600
101-41320-410-42020	COMPUTER SUPPLIES	\$ 130	\$ 100	\$ 100
101-41320-410-42030	PRINTED FORMS	\$ 4,844	\$ 4,000	\$ 5,000
101-41320-410-42110	GENERAL SUPPLIES	\$ 496	\$ 200	\$ 500
101-41320-410-42115	MEETINGS	\$ 28	\$ -	\$ -
101-41320-410-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
101-41320-410-42420	MINOR COMPUTER EQUIPMENT	\$ -	\$ 1,000	\$ 1,000
	<b>SUPPLIES</b>	<b>\$ 6,141</b>	<b>\$ 5,750</b>	<b>\$ 7,200</b>
101-41320-410-43030	AUDITING & ACCOUNTING SERVICES	\$ 20,983	\$ 21,000	\$ 25,000
101-41320-410-43090	EXPERT & PROFESSIONAL SERVICES (IT)	\$ 23,145	\$ 26,275	\$ 19,542
101-41320-410-43140	TRAINING & EDUCATION	\$ 975	\$ 1,000	\$ 1,000
101-41320-410-43220	POSTAGE	\$ 3,239	\$ 2,500	\$ 3,000
101-41320-410-43250	OTHER COMMUNICATIONS (WEBSITE)	\$ 2,625	\$ 2,500	\$ 3,000
101-41320-410-43310	TRAVEL EXPENSE	\$ 1,187	\$ 1,000	\$ 1,000
101-41320-410-43510	LEGAL NOTICES & PUBLISHING	\$ 378	\$ 700	\$ 500
101-41320-410-43610	INSURANCE & BONDS	\$ 1,371	\$ 1,200	\$ 1,300
101-41320-410-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
101-41320-410-44160	RENTS & LEASES	\$ 2,693	\$ 2,700	\$ 2,700
101-41320-410-44325	BANK FEES & CHARGES	\$ 2,161	\$ 2,000	\$ 2,000
101-41320-410-44330	DUES & SUBSCRIPTIONS	\$ 6,997	\$ 6,600	\$ 6,700
101-41320-410-44370	MISCELLANEOUS CHARGES	\$ 483	\$ 900	\$ 500
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 66,238</b>	<b>\$ 68,375</b>	<b>\$ 66,242</b>
101-41320-410-45700	OFFICE EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 265,410</b>	<b>\$ 270,357</b>	<b>\$ 283,359</b>

**NOTES**

Dues includes MCFOA, MGFOA, MCMA, APMP, MAMA, PSHRA, Costco, ICMA, StarTrib, Press, Notary, RC GIS, Springbrook

CITY OF LAUDERDALE  
ELECTIONS  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-41410-410-41010	FULL TIME EMPLOYEES	\$ 12,841	\$ 13,227	\$ 14,140
101-41410-410-41040	TEMPORARY EMPLOYEES	\$ 4,914	\$ -	\$ -
101-41410-410-41210	PERA	\$ 963	\$ 992	\$ 1,061
101-41410-410-41220	FICA	\$ 809	\$ 820	\$ 877
101-41410-410-41225	MEDICARE	\$ 189	\$ 192	\$ 205
101-41410-410-41250	DEFERRED COMPENSATION	\$ 110	\$ 175	\$ 120
101-41410-410-41310	HEALTH INSURANCE	\$ 2,069	\$ 2,000	\$ 2,093
101-41410-410-41320	DENTAL INSURANCE	\$ 48	\$ 50	\$ 50
101-41410-410-41330	LIFE INSURANCE	\$ 67	\$ 50	\$ 70
101-41410-410-41340	DISABILITY INSURANCE	\$ 67	\$ 38	\$ 70
101-41410-410-41510	WORKERS COMPENSATION INSURANCE	\$ 109	\$ 98	\$ 113
	<b>PERSONNEL</b>	<b>\$ 22,186</b>	<b>\$ 17,642</b>	<b>\$ 18,799</b>
101-41410-410-42010	OFFICE SUPPLIES	\$ -	\$ -	\$ -
101-41410-410-42110	GENERAL SUPPLIES	\$ 362	\$ -	\$ -
101-41410-410-42410	MINOR EQUIPMENT & TOOLS	\$ 1,691	\$ 1,694	\$ 1,694
	<b>SUPPLIES</b>	<b>\$ 2,053</b>	<b>\$ 1,694</b>	<b>\$ 1,694</b>
101-41410-410-43510	LEGAL NOTICES PUBLISHING	\$ 98	\$ -	\$ -
101-41410-410-44370	MISCELLANEOUS CHARGES (RC CONTRACT)	\$ -	\$ -	\$ 21,240
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 98</b>	<b>\$ -</b>	<b>\$ 21,240</b>
101-41410-410-45700	OFFICE EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 24,337</b>	<b>\$ 19,336</b>	<b>\$ 41,733</b>

CITY OF LAUDERDALE  
LEGAL  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-41610-410-43040	LEGAL SERVICES - CIVIL PROCESS	\$ 11,078	\$ 12,000	\$ 8,000
101-41610-410-43045	LEGAL SERVICES - PROSECUTION	\$ 10,175	\$ 12,000	\$ 11,200
	OTHER SERVICES & CHARGES	\$ 21,253	\$ 24,000	\$ 19,200
TOTAL EXPENDITURES		\$ 21,253	\$ 24,000	\$ 19,200

CITY OF LAUDERDALE  
 PLANNING, ZONING & INSPECTIONS  
 2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-41910-410-41010	FULL TIME EMPLOYEES	\$ 17,318	\$ 17,836	\$ 19,175
101-41910-410-41210	PERA	\$ 1,299	\$ 1,338	\$ 1,438
100-41910-410-41220	FICA	\$ 1,093	\$ 1,106	\$ 1,189
101-41910-410-41225	MEDICARE	\$ 256	\$ 259	\$ 278
101-41910-410-41250	DEFERRED COMPENSATION	\$ 96	\$ 200	\$ 100
101-41910-410-41310	HEALTH INSURANCE	\$ 2,872	\$ 2,600	\$ 2,900
101-41910-410-41320	DENTAL INSURANCE	\$ 72	\$ 75	\$ 75
101-41910-410-41330	LIFE INSURANCE	\$ 141	\$ 125	\$ 75
101-41910-410-41340	DISABILITY INSURANCE	\$ 87	\$ 84	\$ 54
101-41910-410-41510	WORKERS COMPENSATION INSURANCE	\$ 146	\$ 143	\$ 153
	<b>PERSONNEL</b>	<b>\$ 23,380</b>	<b>\$ 23,766</b>	<b>\$ 25,437</b>
101-41910-410-42010	OFFICE SUPPLIES	\$ -	\$ -	\$ -
101-41910-410-42030	PRINTED FORMS	\$ -	\$ -	\$ -
101-41910-410-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
101-41910-410-43090	EXPERT & PROFESSIONAL SERVICES	\$ 5,184	\$ 8,000	\$ 8,000
101-41910-410-43091	ESCROW ACTIVITY	\$ 53,910	\$ -	\$ -
101-41910-410-43140	TRAINING & EDUCATION	\$ -	\$ -	\$ -
101-41910-410-43220	POSTAGE	\$ -	\$ 450	\$ 450
101-41910-410-43610	INSURANCE & BONDS	\$ 3,158	\$ 3,000	\$ 3,000
101-41910-410-44330	DUES AND SUBSCRIPTIONS	\$ 219	\$ 220	\$ 220
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 62,471</b>	<b>\$ 11,670</b>	<b>\$ 11,670</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 85,851</b>	<b>\$ 35,436</b>	<b>\$ 37,107</b>

CITY OF LAUDERDALE  
GENERAL GOVERNMENT BUILDINGS  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-41940-410-42110	GENERAL SUPPLIES	\$ 1,236	\$ 1,000	\$ 1,300
101-41940-410-42230	BUILDING REPAIR SUPPLIES	\$ -	\$ -	\$ -
101-41940-410-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ 1,236</b>	<b>\$ 1,000</b>	<b>\$ 1,300</b>
101-41940-410-43090	EXPERT & PROFESSIONAL SERVICES	\$ 2,652	\$ 1,500	\$ 1,000
101-41940-410-43210	TELEPHONE & TELEGRAPH	\$ 1,925	\$ 1,800	\$ 1,900
101-41940-410-43250	OTHER COMMUNICATIONS (INTERNET)	\$ 5,066	\$ 5,500	\$ 5,200
101-41940-410-43610	INSURANCE & BONDS	\$ 8,009	\$ 8,000	\$ 8,000
101-41940-410-43810	ELECTRIC UTILITIES	\$ 3,231	\$ 2,500	\$ 3,000
101-41940-410-43820	WATER UTILITIES	\$ 233	\$ 400	\$ 350
101-41940-410-43830	GAS UTILITIES	\$ 4,195	\$ 2,700	\$ 4,100
101-41940-410-43840	REFUSE DISPOSAL	\$ 8,898	\$ 7,000	\$ 5,500
101-41940-410-43850	SEWER UTILITIES	\$ -	\$ -	\$ -
101-41940-410-44010	BUILDING MAINTENANCE	\$ 5,404	\$ 1,000	\$ 1,000
101-41940-410-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
101-41940-410-44160	RENTS & LEASES	\$ -	\$ -	\$ -
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 39,613</b>	<b>\$ 30,400</b>	<b>\$ 30,050</b>
101-41940-410-45700	OFFICE FURNITURE & EQUIPMENT	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 40,849</b>	<b>\$ 31,400</b>	<b>\$ 31,350</b>

CITY OF LAUDERDALE  
PUBLIC SAFETY  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-42100-420-43100	DISPATCH	\$ 8,989	\$ 6,454	\$ 6,716
101-42100-420-43110	POLICE CONTRACT	\$ 802,283	\$ 860,310	\$ 983,765
101-42100-420-44370	MISCELLANEOUS CHARGES (NYFS)	\$ 4,871	\$ 5,500	\$ 5,500
101-42220-420-43120	FIRE CONTRACT	\$ 77,478	\$ 78,413	\$ 80,373
101-42220-420-43125	FIRE CALLS & INSPECTIONS	\$ -	\$ -	\$ -
101-42200-420-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
	<b>OTHER SERVICES &amp; CHARGES</b>	<u>\$ 893,622</u>	<u>\$ 950,677</u>	<u>\$ 1,076,354</u>
101-42220-420-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TOTAL EXPENDITURES</b>		<u><u>\$ 893,622</u></u>	<u><u>\$ 950,677</u></u>	<u><u>\$ 1,076,354</u></u>

CITY OF LAUDERDALE  
BUILDING INSPECTIONS  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-42400-420-41010	FULL TIME EMPLOYEES	\$ 10,408	\$ 10,723	\$ 11,363
101-42400-420-42010	OVERTIME	\$ -	\$ -	\$ -
101-42400-420-41210	PERA	\$ 781	\$ 804	\$ 852
101-42400-420-41220	FICA	\$ 655	\$ 665	\$ 705
101-42400-420-41225	MEDICARE	\$ 153	\$ 155	\$ 165
101-42400-420-41250	DEFERRED COMPENSATION	\$ 161	\$ 100	\$ 150
101-42400-420-41310	HEALTH INSURANCE	\$ 1,971	\$ 2,000	\$ 2,050
101-42400-420-41320	DENTAL INSURANCE	\$ 72	\$ 100	\$ 88
101-42400-420-41330	LIFE INSURANCE	\$ 16	\$ 100	\$ 40
101-42400-420-41340	DISABILITY INSURANCE	\$ 58	\$ 13	\$ 75
101-42400-420-41510	WORKERS COMPENSATION INSURANCE	\$ 88	\$ 86	\$ 91
	<b>PERSONNEL</b>	<b>\$ 14,364</b>	<b>\$ 14,746</b>	<b>\$ 15,579</b>
101-42400-420-42030	PRINTED FORMS	\$ -	\$ -	\$ -
101-42400-420-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
101-42400-420-43090	EXPERT & PROFESSIONAL SERVICES	\$ 121,476	\$ 28,500	\$ 35,000
101-42400-420-43140	TRAINING & EDUCATION	\$ -	\$ -	\$ -
101-42400-420-43220	POSTAGE	\$ 167	\$ -	\$ -
101-42400-420-43310	TRAVEL EXPENSES	\$ -	\$ -	\$ -
101-42400-420-43510	LEGAL NOTICES PUBLISHING	\$ -	\$ -	\$ -
101-42400-420-43610	INSURANCE & BONDS	\$ 98	\$ 150	\$ 100
101-42400-420-44330	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -
101-42400-420-44370	MISCELLANEOUS CHARGES	\$ 40	\$ -	\$ -
101-42400-420-44380	BUILDING PERMIT SURCHARGES	\$ 3,587	\$ 500	\$ 1,000
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 125,368</b>	<b>\$ 29,150</b>	<b>\$ 36,100</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 139,732</b>	<b>\$ 43,896</b>	<b>\$ 51,679</b>

CITY OF LAUDERDALE  
PUBLIC WORKS  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-43121-430-41010	FULL TIME EMPLOYEES	\$ 38,725	\$ 42,056	\$ 39,207
101-43121-430-41020	OVERTIME	\$ 272	\$ -	\$ -
101-43121-430-41040	TEMPORARY EMPLOYEES	\$ -	\$ -	\$ -
101-43121-430-41210	PERA	\$ 2,866	\$ 3,154	\$ 2,941
101-43121-430-41220	FICA	\$ 2,829	\$ 2,607	\$ 2,431
101-43131-430-41225	MEDICARE	\$ 662	\$ 710	\$ 610
101-43121-430-41250	DEFERRED COMPENSATION	\$ 7,092	\$ 6,400	\$ 6,600
101-43121-430-41310	HEALTH INSURANCE	\$ 525	\$ 500	\$ 500
101-43121-430-41320	DENTAL INSURANCE	\$ -	\$ 100	\$ -
101-43121-430-41330	LIFE INSURANCE	\$ 195	\$ 450	\$ 150
101-43121-430-41340	DISABILITY INSURANCE	\$ 199	\$ 160	\$ 150
101-43121-430-41510	WORKERS COMPENSATION INSURANCE	\$ 1,810	\$ 1,935	\$ 1,804
	<b>PERSONNEL</b>	<b>\$ 55,176</b>	<b>\$ 58,072</b>	<b>\$ 54,393</b>
101-43121-430-42110	GENERAL SUPPLIES	\$ 840	\$ 500	\$ 500
101-43121-430-42120	MOTOR FUELS	\$ 3,741	\$ 3,200	\$ 3,700
101-43121-430-42130	LUBRICANTS & ADDITIVES	\$ -	\$ -	\$ -
101-43121-430-42160	CHEMICALS & CHEMICAL PRODUCTS	\$ -	\$ -	\$ -
101-43121-430-42170	SAFETY EQUIPMENT	\$ 221	\$ -	\$ -
101-43121-430-42210	VEHICLE/EQUIPMENT PARTS	\$ 1,275	\$ 1,000	\$ 1,000
101-43121-430-42220	TIRES	\$ 1,387	\$ -	\$ -
101-43121-430-42240	STREET MAINTENANCE MATERIALS	\$ -	\$ -	\$ -
101-43121-430-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ 500	\$ -
101-43121-430-42420	MINOR COMPUTER EQUIPMENT	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ 7,464</b>	<b>\$ 5,200</b>	<b>\$ 5,200</b>
101-43121-430-43030	ENGINEERING	\$ 5,734	\$ 2,000	\$ 2,000
101-43121-430-43090	EXPERT & PROFESSIONAL SERVICES (SNOW)	\$ 10,960	\$ 28,200	\$ 28,500
101-43121-430-43095	TREE TRIMMING AND REMOVAL	\$ 22,945	\$ 10,000	\$ 10,000
101-43121-430-43140	TRAINING & EDUCATION	\$ 270	\$ -	\$ 500
101-43121-430-43210	TELEPHONE & TELEGRAPH	\$ 81	\$ -	\$ -
101-43121-430-43250	OTHER COMMUNICATION	\$ -	\$ 1,000	\$ -
101-43121-430-43310	TRAVEL EXPENSE	\$ 9	\$ -	\$ -
101-43121-430-43610	INSURANCE & BONDS	\$ 486	\$ 600	\$ 500
101-43121-430-44010	BUILDING MAINTENANCE	\$ -	\$ -	\$ -
101-43121-430-44040	VEHICLE/EQUIPMENT REPAIRS	\$ 4,201	\$ 1,000	\$ 1,000
101-43121-430-44160	RENTS & LEASES	\$ -	\$ -	\$ -
101-43121-430-44330	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -
101-43121-430-44390	TAXES & LICENSES	\$ 169	\$ -	\$ -
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 44,853</b>	<b>\$ 42,800</b>	<b>\$ 42,500</b>
101-43121-430-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 107,493</b>	<b>\$ 106,072</b>	<b>\$ 102,093</b>

CITY OF LAUDERDALE  
STREET LIGHTING  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-43160-430-43810	ELECTRIC UTILITIES	\$ 7,850	\$ 6,200	\$ 6,200
101-43160-430-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ 7,850	\$ 6,200	\$ 6,200
TOTAL EXPENDITURES		\$ 7,850	\$ 6,200	\$ 6,200

CITY OF LAUDERDALE  
PARKS & RECREATION  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-45200-450-41010	FULL TIME EMPLOYEES	\$ 68,822	\$ 79,291	\$ 77,437
101-45200-450-41020	OVERTIME	\$ 326	\$ -	\$ -
101-45200-450-41040	TEMPORARY EMPLOYEES	\$ 5,279	\$ 6,000	\$ 5,500
101-45200-450-41210	PERA	\$ 5,102	\$ 5,497	\$ 5,358
101-45200-450-41220	FICA	\$ 5,121	\$ 4,916	\$ 4,801
101-45200-450-41225	MEDICARE	\$ 1,198	\$ 1,150	\$ 1,200
101-45200-450-41250	DEFERRED COMPENSATION	\$ 8,742	\$ 8,000	\$ 9,000
101-45200-450-41310	HEALTH INSURANCE	\$ 4,767	\$ 4,500	\$ 4,568
101-45200-450-41320	DENTAL INSURANCE	\$ 145	\$ 400	\$ 150
101-45200-450-41330	LIFE INSURANCE	\$ 356	\$ 500	\$ 350
101-45200-450-41340	DISABILITY INSURANCE	\$ 356	\$ 478	\$ 350
101-45200-450-41420	UNEMPLOYMENT	\$ -	\$ -	\$ -
101-45200-450-41510	WORKERS COMPENSATION INSURANCE	\$ 2,174	\$ 2,274	\$ 2,161
	<b>PERSONNEL</b>	<b>\$ 102,386</b>	<b>\$ 113,006</b>	<b>\$ 110,875</b>
101-45200-450-42030	PRINTED FORMS	\$ -	\$ -	\$ -
101-45200-450-42110	GENERAL SUPPLIES	\$ 3,321	\$ 500	\$ 1,000
101-45200-450-42115	MEETINGS	\$ -	\$ -	\$ -
101-45200-450-42120	MOTOR FUELS	\$ -	\$ -	\$ -
101-45200-450-42160	CHEMICALS & CHEMICAL PRODUCTS	\$ -	\$ -	\$ -
101-45200-450-42210	VEHICLE/EQUIPMENT PARTS	\$ -	\$ -	\$ -
101-45200-450-42220	TIRES	\$ -	\$ -	\$ -
101-45200-450-42230	BUILDING REPAIR SUPPLIES	\$ -	\$ -	\$ -
101-45200-450-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ 500	\$ 500
101-45200-450-42990	MERCHANDISE FOR RESALE	\$ 1,760	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ 5,081</b>	<b>\$ 1,000</b>	<b>\$ 1,500</b>
101-45200-450-43090	EXPERT & PROFESSIONAL SERVICES	\$ 2,127	\$ 2,000	\$ 1,000
101-45200-450-43130	COMMUNITY EVENTS	\$ 3,471	\$ 3,000	\$ 2,500
101-45200-450-43140	TRAINING & EDUCATION	\$ -	\$ -	\$ -
101-45200-450-43210	TELEPHONE & TELEGRAPH	\$ -	\$ -	\$ -
101-45200-450-43310	TRAVEL EXPENSE	\$ -	\$ -	\$ -
101-45200-450-43610	INSURANCE & BONDS	\$ 175	\$ 300	\$ 175
101-45200-450-43810	ELECTRIC UTILITIES	\$ 855	\$ 1,000	\$ 900
101-45200-450-43820	WATER UTILITIES	\$ 258	\$ 600	\$ 600
101-45200-450-43830	GAS UTILITIES	\$ 757	\$ 600	\$ 700
101-45200-450-43840	REFUSE DISPOSAL	\$ -	\$ -	\$ -
101-45200-450-44010	BUILDING MAINTENANCE	\$ -	\$ -	\$ -
101-45200-450-44040	VEHICLE/EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -
101-45200-450-44160	RENTS & LEASES (PORTABLE RESTROOM)	\$ 1,443	\$ 1,200	\$ 1,800
101-45200-450-44382	RECREATION PROGRAMS	\$ 1,757	\$ 1,000	\$ 1,800
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 10,843</b>	<b>\$ 9,700</b>	<b>\$ 9,475</b>
101-45200-450-45200	BUILDING & IMPROVEMENTS	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 118,311</b>	<b>\$ 123,706</b>	<b>\$ 121,850</b>

CITY OF LAUDERDALE  
ECONOMIC DEVELOPMENT  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-46500-462-43090	CONSULTING FEES	\$ -	\$ 2,000	\$ -
101-46500-462-44370	MISCELLANEOUS	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ -	\$ 2,000	\$ -
TOTAL EXPENDITURES		\$ -	\$ 2,000	\$ -

CITY OF LAUDERDALE  
MISCELLANEOUS UNALLOCATED EXPENDITURES  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
101-49200-410-48100	CONTINGENCY	\$ -	\$ 5,000	\$ -
	OTHER SERVICES & CHARGES	\$ -	\$ 5,000	\$ -
TOTAL EXPENDITURES		\$ -	\$ 5,000	\$ -



**CITY OF LAUDERDALE**  
**SPECIAL REVENUE FUNDS**  
**DEBT SERVICE FUNDS**  
**CAPITAL FUNDS**  
**ENTERPRISE FUNDS**  
**BUDGET 2024**

Adopted December 12, 2023

# **SPECIAL REVENUE FUND**

The Special Revenue is established to account for specific revenues or other sources that are designated for financing particular functions or activities as required by federal regulations, state statute, city ordinances, or specific grant agreements. Most of the special revenue funds in Lauderdale's budget are related to specific franchise agreements or grants for specific activities.

CITY OF LAUDERDALE  
SPECIAL REVENUE FUNDS  
2024

Fund	Fund Title	2022 Actual	2023 Adopted	2024 Proposed
226	COMMUNICATIONS	\$ 15,998	\$ 18,200	\$ 15,400
227	RECYCLING	\$ 66,848	\$ 77,233	\$ 75,338
228	AMERICAN RESCUE PLAN ACT	\$ 0	\$ 1,000	\$ -
	TOTAL REVENUES	\$ 82,846	\$ 95,433	\$ 90,738
226	COMMUNICATIONS	\$ 22,758	\$ 22,671	\$ 23,767
227	RECYCLING	\$ 70,189	\$ -	\$ 72,605
228	AMERICAN RESCUE PLAN ACT	\$ 27,697	\$ 55,000	\$ -
	TOTAL EXPENDITURES	\$ 120,644	\$ 77,671	\$ 96,372

CITY OF LAUDERDALE  
COMMUNICATIONS  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
226-00000-410-31810	FRANCHISE TAX	\$ 15,998	\$ 18,000	\$ 15,000
226-00000-410-36210	INTEREST ON INVESTMENTS	\$ 1	\$ 200	\$ 400
	<b>TOTAL REVENUES</b>	<b>\$ 15,998</b>	<b>\$ 18,200</b>	<b>\$ 15,400</b>
226-49840-410-41010	FULL TIME EMPLOYEES	\$ 7,275	\$ 7,493	\$ 7,991
226-49840-410-41210	PERA	\$ 546	\$ 562	\$ 599
226-49840-410-41220	FICA	\$ 459	\$ 465	\$ 495
226-49840-410-41225	MEDICARE	\$ 107	\$ 109	\$ 116
226-49840-410-41250	DEFERRED COMPENSATION	\$ 85	\$ 110	\$ 90
226-49840-410-41310	HEALTH INSURANCE	\$ 1,363	\$ 1,267	\$ 1,397
226-49840-410-41320	DENTAL INSURANCE	\$ 48	\$ 50	\$ 50
226-49840-410-41330	LIFE INSURANCE	\$ 33	\$ 30	\$ 30
226-49840-410-41340	DISABILITY INSURANCE	\$ 39	\$ 35	\$ 35
226-49840-410-41510	WORKERS COMPENSATION INSURANCE	\$ 62	\$ 50	\$ 64
	<b>PERSONNEL</b>	<b>\$ 10,016</b>	<b>\$ 10,171</b>	<b>\$ 10,867</b>
226-49840-410-42010	OFFICE SUPPLIES	\$ 20	\$ -	\$ -
226-49840-410-42020	COMPUTER SUPPLIES	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ -</b>
226-49840-410-43130	SPECIAL PROGRAMS	\$ 8,442	\$ 8,000	\$ 8,600
226-49840-410-44160	RENTS & LEASES (CABLE COMM FEE)	\$ 4,280	\$ 4,500	\$ 4,300
226-49840-410-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 12,722</b>	<b>\$ 12,500</b>	<b>\$ 12,900</b>
226-49840-410-45700	OFFICE EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 22,758</b>	<b>\$ 22,671</b>	<b>\$ 23,767</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>\$ (6,760)</b>	<b>\$ (4,471)</b>	<b>\$ (8,367)</b>

CITY OF LAUDERDALE  
 RECYCLING  
 2024

Account Number	Account Description	2022 Actual	2022 Adopted	2024 Proposed
227-00000-430-33620	COUNTY GRANTS	\$ 6,118	\$ 6,118	\$ 6,118
227-00000-430-36101	SPECIAL ASSESSMENTS - COUNTY	\$ 61,078	\$ 70,315	\$ 67,920
227-00000-430-36102	PENALTIES & INTEREST	\$ 166	\$ -	\$ -
227-00000-430-36210	INTEREST ON INVESTMENTS	\$ (514)	\$ 800	\$ 1,300
	<b>TOTAL REVENUES</b>	<b>\$ 66,848</b>	<b>\$ 77,233</b>	<b>\$ 75,338</b>
227-43245-430-41010	FULL TIME EMPLOYEES	\$ 18,691	\$ 19,250	\$ 20,601
227-43245-430-41210	PERA	\$ 1,402	\$ 1,444	\$ 1,545
227-43245-430-41220	FICA	\$ 1,180	\$ 1,193	\$ 1,277
227-43245-430-41225	MEDICARE	\$ 276	\$ 279	\$ 299
227-43245-430-41250	DEFERRED COMPENSATION	\$ 178	\$ 275	\$ 180
227-43245-430-41310	HEALTH INSURANCE	\$ 3,480	\$ 3,095	\$ 3,480
227-43245-430-41320	DENTAL INSURANCE	\$ 121	\$ 125	\$ 120
227-43245-430-41330	LIFE INSURANCE	\$ 117	\$ 125	\$ 125
227-43245-430-41340	DISABILITY INSURANCE	\$ 98	\$ 100	\$ 100
227-43245-430-41510	WORKERS COMPENSATION INSURANCE	\$ 158	\$ 135	\$ 165
	<b>PERSONNEL</b>	<b>\$ 25,699</b>	<b>\$ 26,021</b>	<b>\$ 27,892</b>
227-43245-430-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
227-43245-430-42115	MEETING EXPENSES	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
227-43245-430-43130	RECYCLING CONTRACTOR	\$ 44,156	\$ 41,363	\$ 44,363
227-43245-430-43430	ADVERTISING - OTHER	\$ -	\$ -	\$ -
227-43245-430-44330	DUES & SUBSCRIPTIONS	\$ 334	\$ 350	\$ 350
	<b>OTHER SERVICES &amp; CHARGES</b>	<b>\$ 44,489</b>	<b>\$ 41,713</b>	<b>\$ 44,713</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 70,189</b>	<b>\$ 67,734</b>	<b>\$ 72,605</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>\$ (3,341)</b>	<b>\$ 9,499</b>	<b>\$ 2,733</b>

CITY OF LAUDERDALE  
AMERICAN RESCUE PLAN ACT  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
228-00000-410-33423	CORONAVIRUS RELIEF FUND	\$ 27,697	\$ -	\$ -
228-00000-410-36210	INTEREST ON INVESTMENTS	\$ 0	\$ 1,000	\$ -
	TOTAL REVENUES	<u>\$ 0</u>	<u>\$ 1,000</u>	<u>\$ -</u>
228-49840-410-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
228-00000-462-47200	TRANSFER OUT	\$ -	\$ 55,000	\$ -
	OTHER SERVICES & CHARGES	\$ -	\$ 55,000	\$ -
228-00000-410-45000	CAPITAL OUTLAY	\$ 27,697	\$ -	\$ -
	CAPITAL OUTLAY	\$ 27,697	\$ -	\$ -
	TOTAL EXPENDITURES	<u>\$ 27,697</u>	<u>\$ 55,000</u>	<u>\$ -</u>
	REVENUES OVER/UNDER EXPENDITURES	\$ (27,697)	\$ (54,000)	\$ -

# **DEBT SERVICE FUND**

The Debt Service Funds are established to account for the collection of ad valorem taxes; special assessments and tax increment revenue transfers as well as the payment of principal and interest of general long-term debt.

CITY OF LAUDERDALE  
DEBT SERVICE FUNDS  
2024

Fund	Fund Title	2022 Actual	2023 Adopted	2024 Proposed
305	GO TIF REVENUE BONDS 2018A	\$ 1,358,510	\$ 300	\$ -
306	GO IMPROVEMENT BONDS 2019A	<u>\$ 147,287</u>	<u>\$ 123,481</u>	<u>\$ 123,275</u>
	TOTAL REVENUES	\$ 1,505,796	\$ 123,781	\$ 123,275
305	GO TIF REVENUE BONDS 2018A	\$ 1,369,208	\$ 475	\$ -
306	GO IMPROVEMENT BONDS 2019A	<u>\$ 124,795</u>	<u>\$ 118,413</u>	<u>\$ 117,313</u>
	TOTAL EXPENDITURES	\$ 1,494,003	\$ 118,888	\$ 117,313

CITY OF LAUDERDALE  
DEBT SERVICE - 1795 EUSTIS STREET/ GO TIF REVENUE BONDS 2018A/2021A  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
305-00000-462-36210	INTEREST ON INVESTMENTS	\$ (60)	\$ 300	\$ -
305-00000-462-39200	TRANSFER IN	\$ -	\$ -	\$ -
305-47000-462-39300	BONDS PROCEEDS	\$ 1,358,570	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<b>\$ 1,358,510</b>	<b>\$ 300</b>	<b>\$ -</b>
305-47000-462-43090	PROFESSIONAL SERVICES	\$ 375	\$ 475	\$ -
305-47000-462-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
305-47000-462-47110	BOND PRINCIPAL	\$ 1,365,000	\$ -	\$ -
305-47000-462-47210	BOND INTEREST	\$ 3,833	\$ -	\$ -
	<b>OTHER FINANCING</b>	<b>\$ 1,369,208</b>	<b>\$ 475</b>	<b>\$ -</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,369,208</b>	<b>\$ 475</b>	<b>\$ -</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>\$ (10,699)</b>	<b>\$ (175)</b>	<b>\$ -</b>

CITY OF LAUDERDALE  
DEBT SERVICE - GO IMPROVEMENT BONDS 2019A  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
306-00000-430-36210	INTEREST ON INVESTMENTS	\$ (1,710)	\$ 500	\$ 2,000
306-00000-450-36101	SPECIAL ASSESSMENT - COUNTY	\$ 71,152	\$ 42,451	\$ 42,452
306-00000-450-36102	PENALTIES AND INTEREST	\$ 9,701	\$ 12,332	\$ 10,570
306-00000-450-36103	DELINQUENT SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -
306-00000-462-39200	TRANSFER IN	\$ 68,143	\$ 68,198	\$ 68,253
306-47000-462-39300	BONDS PROCEEDS	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<b>\$ 147,287</b>	<b>\$ 123,481</b>	<b>\$ 123,275</b>
306-47000-462-43090	PROFESSIONAL SERVICES	\$ 5,075	\$ 475	\$ 1,000
306-47000-462-44370	MISCELLANEOUS CHARGES	\$ 220	\$ -	\$ -
306-47000-462-47110	BOND PRINCIPAL	\$ 100,000	\$ 100,000	\$ 100,000
306-47000-462-47210	BOND INTEREST	\$ 19,500	\$ 17,938	\$ 16,313
	OTHER FINANCING	\$ 124,795	\$ 118,413	\$ 117,313
	<b>TOTAL EXPENDITURES</b>	<b>\$ 124,795</b>	<b>\$ 118,413</b>	<b>\$ 117,313</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>\$ 22,492</b>	<b>\$ 5,069</b>	<b>\$ 5,963</b>

# CAPITAL PROJECT FUNDS

The following Capital Project Funds are established to account for the resources used for the acquisition of capital facilities and infrastructure for the City with the exception of those financed by the Enterprise Funds.

## GENERAL CAPITAL IMPROVEMENTS

Established to account for transactions relating to capital improvements to municipal buildings.

## CAPITAL IMPROVEMENT - STREETS

Established to account for revenues in excess of expenditures resulting from street improvement projects. The City's policy is to charge a standard residential assessment rate for street improvements. This fund will be used to finance expenditures that exceed revenues received from assessments for future street improvement projects.

## PARK IMPROVEMENTS

Established to account for expenditures on public park acquisition and improvements.

## DISTRICT TAX INCREMENTS

Established to account for revenues and expenditures in tax increment districts. Separate accounting is necessary to meet the statutory reporting to the Office of the State Auditor.

## DEVELOPMENT AND HOUSING DEVELOPMENT

Established to account for revenues and expenditures related to business and housing development projects.

CITY OF LAUDERDALE  
CAPITAL IMPROVEMENT FUNDS  
2024

Fund	Fund Title	2022 Actual	2023 Adopted	2024 Proposed
401	GENERAL CAPITAL	\$ (1,079)	\$ 1,500	\$ 3,500
403	STREET CAPITAL	\$ 5,010	\$ 4,000	\$ 9,000
404	PARK CAPITAL	\$ (1,467)	\$ 4,000	\$ 5,000
406	PARK DEDICATION	\$ 339,524	\$ 3,000	\$ 8,000
414	DEVELOPMENT	\$ 135,057	\$ 4,000	\$ 8,000
415	HOUSING REDEVELOPMENT	\$ -	\$ -	\$ -
416	TIF DISTRICT NO. 1-2	\$ 263,902	\$ 3,000	\$ 3,500
	<b>TOTAL REVENUES</b>	<b>\$ 740,948</b>	<b>\$ 19,500</b>	<b>\$ 37,000</b>
401	GENERAL CAPITAL	\$ -	\$ 85,000	\$ 91,000
402	STREET CAPITAL	\$ 5,033	\$ -	\$ 5,500
404	PARK CAPITAL	\$ 14,644	\$ -	\$ -
406	PARK DEDICATION	\$ -	\$ -	\$ -
414	DEVELOPMENT	\$ 68,143	\$ 68,198	\$ 68,253
415	HOUSING REDEVELOPMENT	\$ -	\$ -	\$ -
416	TIF DISTRICT NO 1-2	\$ 1,360,463	\$ 550	\$ -
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,448,283</b>	<b>\$ 153,748</b>	<b>\$ 164,753</b>

CITY OF LAUDERDALE  
GENERAL CAPITAL  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
401-00000-410-33422	OTHER STATE GRANTS & AIDS	\$ -	\$ -	\$ -
401-00000-410-36200	OTHER MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
401-00000-410-36210	INTEREST ON INVESTMENTS	\$ (1,079)	\$ 1,500	\$ 3,500
401-00000-410-39200	TRANSFER IN	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<u><u>\$ (1,079)</u></u>	<u><u>\$ 1,500</u></u>	<u><u>\$ 3,500</u></u>
401-41940-410-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
	<b>OTHER SERVICES &amp; CHARGES</b>	\$ -	\$ -	\$ -
401-41940-410-45200	BUILDING & IMPROVEMENTS	\$ -	\$ -	\$ -
401-41940-410-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ -	\$ -
401-41940-410-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
401-41940-410-45500	VEHICLES	\$ -	\$ 85,000	\$ 91,000
	<b>CAPITAL OUTLAY</b>	\$ -	\$ 85,000	\$ 91,000
401-41940-410-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	<b>OTHER FINANCING</b>	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	<u><u>\$ -</u></u>	<u><u>\$ 85,000</u></u>	<u><u>\$ 91,000</u></u>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>\$ (1,079)</b>	<b>\$ (83,500)</b>	<b>\$ (87,500)</b>

CITY OF LAUDERDALE  
STREET CAPITAL  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
403-00000-430-33422	OTHER STATE GRANTS & AIDS	\$ 75	\$ -	\$ -
403-00000-430-36101	SPECIAL ASSESSMENT - COUNTY	\$ 5,827	\$ -	\$ -
403-00000-430-36102	PENALTIES & INTEREST	\$ 2,176	\$ -	\$ -
403-00000-430-36200	OTHER MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
403-00000-430-36210	INTEREST ON INVESTMENTS	\$ (3,068)	\$ 4,000	\$ 9,000
403-00000-430-39200	TRANSFER IN	\$ -	\$ -	\$ -
403-47000-430-39300	BOND PROCEEDS	\$ -	\$ -	\$ -
403-47000-430-39320	BOND PREMIUM	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<u><u>\$ 5,010</u></u>	<u><u>\$ 4,000</u></u>	<u><u>\$ 9,000</u></u>
403-43121-430-43030	ENGINEERING	\$ 5,033	\$ -	\$ 5,000
403-43121-430-43090	EXPERT & PROFESSIONAL SERVICES	\$ -	\$ -	\$ 500
403-43121-430-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<u>\$ 5,033</u>	<u>\$ -</u>	<u>\$ 5,500</u>
403-43121-430-47200	TRANSFER OUT	\$ -	\$ -	\$ -
403-47000-430-47600	ISSUANCE COSTS	\$ -	\$ -	\$ -
	<b>OTHER FINANCING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>TOTAL EXPENDITURES</b>	<u><u>\$ 5,033</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,500</u></u>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>\$ (22)</b>	<b>\$ 4,000</b>	<b>\$ 3,500</b>

CITY OF LAUDERDALE  
PARK CAPITAL  
2024

Account Number	Account Description	2022 Actual	223 Adopted	2024 Proposed
404-00000-450-36200	OTHER MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
404-00000-450-36210	INTEREST ON INVESTMENTS	\$ (1,467)	\$ 4,000	\$ 5,000
404-00000-450-36230	CONTRIBUTIONS & DONATIONS	\$ -	\$ -	\$ -
404-00000-450-36250	PARKLAND FEES	\$ -	\$ -	\$ -
404-00000-450-39200	TRANSFER IN	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<u><u>\$ (1,467)</u></u>	<u><u>\$ 4,000</u></u>	<u><u>\$ 5,000</u></u>
404-45200-450-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
	<b>OTHER SERVICES &amp; CHARGES</b>	\$ -	\$ -	\$ -
404-45200-450-43030	ENGINEERING FEES	\$ -	\$ -	\$ -
404-45200-450-45100	LAND	\$ -	\$ -	\$ -
404-45200-450-45200	BUILDING & IMPROVEMENTS	\$ -	\$ -	\$ -
404-45200-450-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ 14,644	\$ -	\$ -
404-45200-450-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<u>\$ 14,644</u>	<u>\$ -</u>	<u>\$ -</u>
404-45200-450-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	<b>OTHER FINANCING</b>	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	<u><u>\$ 14,644</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>\$ (16,111)</b>	<b>\$ 4,000</b>	<b>\$ 5,000</b>

CITY OF LAUDERDALE  
PARK DEDICATION  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
406-00000-450-36200	OTHER MISCELLANEOUS REVENUE	\$ 342,000	\$ -	\$ -
406-00000-450-36210	INTEREST ON INVESTMENTS	\$ (2,476)	\$ 3,000	\$ 8,000
406-00000-450-36250	PARKLAND FEES	\$ -	\$ -	\$ -
406-0000-450-39200	TRANSFER IN	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<b>\$ 339,524</b>	<b>\$ 3,000</b>	<b>\$ 8,000</b>
406-45200-450-43030	ENGINEERING FEES	\$ -	\$ -	\$ -
406-45200-450-45100	LAND	\$ -	\$ -	\$ -
406-45200-450-45200	BUILDING & IMPROVEMENTS	\$ -	\$ -	\$ -
406-45200-450-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ -	\$ -
406-45200-450-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
406-45200-450-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	<b>OTHER FINANCING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>\$ 339,524</b>	<b>\$ 3,000</b>	<b>\$ 8,000</b>

CITY OF LAUDERDALE  
DEVELOPMENT  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
414-00000-462-36200	OTHER MISCELLANEOUS REVENUE	\$ 137,700	\$ -	\$ -
414-00000-462-36210	INVESTMENT INTEREST	\$ (2,643)	\$ 4,000	\$ 8,000
414-00000-462-36230	DONATIONS	\$ -	\$ -	\$ -
414-00000-462-39200	TRANSFER IN	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<b><u>\$ 135,057</u></b>	<b><u>\$ 4,000</u></b>	<b><u>\$ 8,000</u></b>
414-46500-462-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
414-46500-462-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ -	\$ -
414-46500-462-47200	TRANSFER OUT	<u>\$ 68,143</u>	<u>\$ 68,198</u>	<u>\$ 68,253</u>
	<b>OTHER FINANCING</b>	<b>\$ 68,143</b>	<b>\$ 68,198</b>	<b>\$ 68,253</b>
	<b>TOTAL EXPENDITURES</b>	<b><u>\$ 68,143</u></b>	<b><u>\$ 68,198</u></b>	<b><u>\$ 68,253</u></b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>\$ 66,914</b>	<b>\$ (64,198)</b>	<b>\$ (60,253)</b>

CITY OF LAUDERDALE  
TIF DISTRICT NO. 1-2  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
416-00000-462-31050	TAX INCREMENT	\$ -	\$ -	\$ -
416-00000-462-36210	INTEREST ON INVESTMENTS	\$ (608)	\$ 3,000	\$ 3,500
416-00000-462-39200	TRANSFER IN	\$ -	\$ -	\$ -
416-00000-462-39310	GAIN ON SALE	\$ 264,510	\$ -	\$ -
	TOTAL REVENUES	<u>\$ 263,902</u>	<u>\$ 3,000</u>	<u>\$ 3,500</u>
416-46500-462-44370	MISCELLANEOUS CHARGES	\$ 1,894	\$ 550	\$ 1,500
416-465000-462-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ -	\$ -
416-46500-462-47200	TRANSFER OUT	\$ 1,358,570	\$ -	\$ -
416-47111-462-39300	BOND PROCEEDS	\$ -	\$ -	\$ -
416-47000-462-47600	BOND ISSUANCE COSTS	\$ -	\$ -	\$ -
	OTHER FINANCING	<u>\$ 1,360,463</u>	<u>\$ 550</u>	<u>\$ 1,500</u>
	TOTAL EXPENDITURES	<u>\$ 1,360,463</u>	<u>\$ 550</u>	<u>\$ 1,500</u>
REVENUES OVER/UNDER EXPENDITURES		\$ (1,096,561)	\$ 2,450	\$ 2,000

# **ENTERPRISE FUND**

The ENTERPRISE FUND was established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public is financed or recovered primarily through user charges.

CITY OF LAUDERDALE  
ENTERPRISE FUNDS  
2024

Fund	Fund Title	2022 Actual	2023 Adopted	2024 Proposed
602	SANITARY SEWER	\$ 320,330	\$ 302,493	\$ 329,218
603	STORM WATER	\$ 113,610	\$ 119,305	\$ 141,025
	TOTAL REVENUES	\$ 433,940	\$ 421,798	\$ 470,243
602	SANITARY SEWER	\$ 324,631	\$ 257,903	\$ 293,530
603	STORM WATER	\$ 121,841	\$ 89,018	\$ 96,490
	TOTAL EXPENDITURES	\$ 446,472	\$ 346,921	\$ 390,020

CITY OF LAUDERDALE  
SANITARY SEWER  
2024

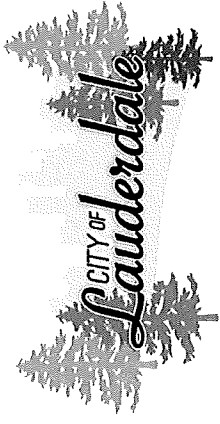
Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
602-00000-000-33422	OTHER STATE GRANTS & AIDS	\$ -	\$ -	\$ -
602-00000-000-33439	PERA Pension Other Revenue	\$ 248	\$ -	\$ -
602-00000-000-36210	INTEREST ON INVESTMENTS	\$ (6,007)	\$ 8,000	\$ 20,000
602-00000-460-36101	SPECIAL ASSESSMENTS - COUNTY	\$ 6,005	\$ -	\$ -
602-00000-460-36102	PENALTIES & INTEREST - COUNTY	\$ 1,397	\$ -	\$ -
602-00000-000-37210	SEWER CHARGES	\$ 302,378	\$ 294,493	\$ 309,218
602-00000-000-37290	SEWER ACCESS CHARGES	\$ 16,310	\$ -	\$ -
602-00000-000-39101	SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -
602-00000-000-39110	GAIN ON DISPOSAL	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<b>\$ 320,330</b>	<b>\$ 302,493</b>	<b>\$ 329,218</b>
602-49410-000-41290	PENSION EXPENSE	\$ 1,136	\$ -	\$ -
	<b>PENSION</b>	<b>\$ 1,136</b>	<b>\$ -</b>	<b>\$ -</b>
602-49450-000-41010	FULL TIME EMPLOYEES	\$ 51,137	\$ 57,788	\$ 56,125
602-49450-000-41020	OVERTIME	\$ 272	\$ -	\$ -
602-49450-000-41190	OTHER PAY	\$ -	\$ -	\$ -
602-49450-000-41195	COMP ABSENCES/OPEB	\$ -	\$ -	\$ -
602-49450-000-41210	PERA	\$ 4,012	\$ 4,334	\$ 4,209
602-49450-000-41220	FICA	\$ 3,792	\$ 3,583	\$ 3,480
602-49450-000-41225	MEDICARE	\$ 887	\$ 838	\$ 814
602-49450-000-41250	DEFERRED COMPENSATION	\$ 7,152	\$ 6,500	\$ 7,163
602-49450-000-41310	HEALTH INSURANCE	\$ 2,692	\$ 2,500	\$ 2,650
602-49450-000-41320	DENTAL INSURANCE	\$ 24	\$ 150	\$ 25
602-49450-000-41330	LIFE INSURANCE	\$ 314	\$ 600	\$ 300
602-49450-000-41340	DISABILITY INSURANCE	\$ 275	\$ 273	\$ 275
602-49450-000-41510	WORKERS COMPENSATION INSURANCE	\$ 3,233	\$ 3,444	\$ 3,229
	<b>PERSONNEL</b>	<b>\$ 73,789</b>	<b>\$ 80,010</b>	<b>\$ 78,270</b>
602-49450-000-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
602-49450-000-42120	MOTOR FUELS	\$ 802	\$ 800	\$ 850
602-49450-000-42130	LUBRICANTS & ADDITIVES	\$ -	\$ -	\$ -
602-49450-000-42170	SAFETY EQUIPMENT	\$ -	\$ -	\$ -
602-49450-000-42210	VEHICLE/EQUIPMENT PARTS	\$ -	\$ -	\$ -
602-49450-000-42220	TIRES	\$ -	\$ -	\$ -
602-49450-000-42240	STREET MAINTENANCE MATERIALS	\$ -	\$ -	\$ -
602-49450-000-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ 802</b>	<b>\$ 800</b>	<b>\$ 850</b>
602-49450-000-43010	AUDITING & ACCOUNTING SERVICES	\$ 4,496	\$ 3,600	\$ 4,700
602-49450-000-43030	ENGINEERING	\$ 21,425	\$ 2,000	\$ 8,000
602-49450-000-43090	EXPERT & PROFESSIONAL SERVICES (PS)	\$ 249	\$ 500	\$ 14,000
602-49450-000-43140	TRAINING & EDUCATION	\$ 715	\$ 800	\$ 800
602-49450-000-43210	TELEPHONE & TELEGRAPH	\$ 645	\$ 450	\$ 700
602-49450-000-43310	TRAVEL EXPENSE	\$ -	\$ 100	\$ 100
602-49450-000-43430	ADVERTISING - OTHER	\$ -	\$ -	\$ -
602-49450-000-43610	INSURANCE & BONDS	\$ 3,794	\$ 4,200	\$ 3,800
602-49450-000-43820	WATER UTILITIES	\$ 66	\$ 150	\$ 150
602-49450-000-43850	SEWER - MET COUNCIL	\$ 139,376	\$ 153,893	\$ 169,760
602-49450-000-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ 1,000	\$ -

602-49450-000-44060	LAUNDRY SERVICES	\$ 1,011	\$ 700	\$ 1,200
602-49450-000-44160	RENTS & LEASES	\$ -	\$ -	\$ -
602-49450-000-44200	DEPRECIATION	\$ 59,332	\$ -	\$ -
602-49450-000-44330	DUES & SUBSCRIPTIONS (GIS)	\$ 2,676	\$ 1,000	\$ 1,500
602-49450-000-44370	MISCELLANEOUS CHARGES	\$ 15,119	\$ 8,000	\$ 9,000
602-49450-000-44390	TAXES & LICENSES	\$ -	\$ 700	\$ 700
602-49450-000-44450	CLAIMS & DAMAGES	\$ -	\$ -	\$ -
	<b>OTHER SERVICES &amp; CHARGES</b>	<u>\$ 248,904</u>	<u>\$ 177,093</u>	<u>\$ 214,410</u>
602-49450-000-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ 0	\$ -	\$ -
602-49450-000-45500	VEHICLES	\$ -	\$ -	\$ -
	<b>CAPITAL OUTLAY</b>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>
602-49450-000-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	<b>OTHER FINANCING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>TOTAL EXPENDITURES</b>	<u><u>\$ 324,631</u></u>	<u><u>\$ 257,903</u></u>	<u><u>\$ 293,530</u></u>
<b>REVENUES OVER/UNDER EXPENDITURES</b>		<b>\$ (4,301)</b>	<b>\$ 44,590</b>	<b>\$ 35,688</b>

CITY OF LAUDERDALE  
STORM WATER  
2024

Account Number	Account Description	2022 Actual	2023 Adopted	2024 Proposed
603-00000-000-33422	OTHER STATE GRANTS & AIDS	\$ -	\$ -	\$ -
603-00000-000-33439	PERA PENSION OTHER REVENUE	\$ 210	\$ -	\$ -
603-00000-000-36210	INTEREST ON INVESTMENTS	\$ (2,730)	\$ 4,500	\$ 9,000
603-00000-000-37170	STORM WATER CHARGES	\$ 116,130	\$ 114,805	\$ 132,025
603-00000-000-39200	TRANSFER IN	\$ -	\$ -	\$ -
	<b>TOTAL REVENUES</b>	<b>\$ 113,610</b>	<b>\$ 119,305</b>	<b>\$ 141,025</b>
603-49410-000-41290	PENSION EXPENSE	\$ 1,208	\$ -	\$ -
	<b>PENSION</b>	<b>\$ 1,208</b>	<b>\$ -</b>	<b>\$ -</b>
603-49500-000-41010	FULL TIME EMPLOYEES	\$ 43,935	\$ 49,377	\$ 48,283
603-49500-000-41020	OVERTIME	\$ 218	\$ -	\$ -
603-49500-000-41190	OTHER PAY	\$ -	\$ -	\$ -
603-49500-000-41195	COMP ABSENCES/OPEB	\$ -	\$ -	\$ -
603-49500-000-41210	PERA	\$ 3,438	\$ 3,703	\$ 3,621
603-49500-000-41220	FICA	\$ 3,226	\$ 3,061	\$ 2,994
603-49500-000-41225	MEDICARE	\$ 754	\$ 716	\$ 700
603-49500-000-41250	DEFERRED COMPENSATION	\$ 5,733	\$ 5,300	\$ 5,800
603-49500-000-41310	HEALTH INSURANCE	\$ 2,587	\$ 2,346	\$ 2,511
603-49500-000-41320	DENTAL INSURANCE	\$ 24	\$ 125	\$ 25
603-49500-000-41330	LIFE INSURANCE	\$ 275	\$ 500	\$ 250
603-49500-000-41340	DISABILITY INSURANCE	\$ 235	\$ 210	\$ 225
603-49500-000-41510	WORKERS COMPENSATION INSURANCE	\$ 2,613	\$ 2,780	\$ 2,610
	<b>PERSONNEL</b>	<b>\$ 63,037</b>	<b>\$ 68,118</b>	<b>\$ 67,019</b>
603-49500-000-42110	GENERAL SUPPLIES	\$ 89	\$ -	\$ -
603-49500-000-42120	MOTOR FUELS	\$ 802	\$ 750	\$ 850
603-49500-000-42160	CHEMICALS & CHEMICAL PRODUCTS	\$ -	\$ -	\$ -
603-49500-000-42170	SAFETY EQUIPMENT	\$ -	\$ -	\$ -
603-49500-000-42210	VEHICLE/EQUIPMENT PARTS	\$ -	\$ -	\$ -
603-49500-000-42220	TIRES	\$ -	\$ -	\$ -
603-49500-000-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
	<b>SUPPLIES</b>	<b>\$ 890</b>	<b>\$ 750</b>	<b>\$ 850</b>
603-49500-000-43010	AUDITING & ACCOUNTING SERVICES	\$ 4,496	\$ 3,500	\$ 4,700
603-49500-000-43030	ENGINEERING	\$ 720	\$ 2,000	\$ 2,000
603-49500-000-43090	EXPERT & PROFESSIONAL SERVICES	\$ 15,549	\$ 9,000	\$ 15,521
603-49500-000-43140	TRAINING & EDUCATION	\$ -	\$ -	\$ -
603-49450-000-43210	TELEPHONE & TELEGRAPH	\$ 645	\$ 450	\$ 700
603-49500-000-43310	TRAVEL EXPENSE	\$ -	\$ -	\$ -
603-49500-000-43510	LEGAL NOTICES PUBLISHING	\$ -	\$ -	\$ -
603-49500-000-43610	INSURANCE & BONDS	\$ 926	\$ 1,000	\$ 1,000
603-49500-000-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
603-49500-000-44060	LAUNDRY SERVICES	\$ 1,012	\$ 700	\$ 1,200
603-49500-000-44200	DEPRECIATION	\$ -	\$ -	\$ -
603-49500-000-44330	DUES & SUBSCRIPTIONS	\$ 1,997	\$ 2,000	\$ 2,000
603-49500-000-44370	MISCELLANEOUS CHARGES	\$ 1,461	\$ 1,500	\$ 1,500

603-49500-000-44390	TAXES & LICENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	OTHER SERVICES & CHARGES	\$ 26,806	\$ 20,150	\$ 28,621
603-49500-000-45300	IMPROVEMENTS OTHER THAN BUILDINGS	<u>\$ 29,900</u>	<u>\$ -</u>	<u>\$ -</u>
	CAPITAL OUTLAY	\$ 29,900	\$ -	\$ -
603-49450-000-47200	TRANSFER OUT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	OTHER FINANCING	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	<u><u>\$ 121,841</u></u>	<u><u>\$ 89,018</u></u>	<u><u>\$ 96,490</u></u>
REVENUES OVER/UNDER EXPENDITURES		\$ (8,231)	\$ 30,287	\$ 44,535



**CITY OF LAUDERDALE**  
**CAPITAL IMPROVEMENT PLAN**  
**2024-2033**

CITY OF LAUDERDALE  
CAPITAL IMPROVEMENT PLAN  
FUNDING SOURCE SUMMARY



FUND	TITLE	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
226	Communications	\$ -										\$ -
401	General Capital	\$ 91,000	\$ 60,000	\$ 50,000					\$15,000			\$ 216,000
403	Street Improvement			\$2,225,000								\$ 2,225,000
404	Park Improvement											\$ -
414	Development/Debt Service	\$ 68,253	\$ 68,178	\$ 68,102	\$ 66,714	\$ 65,325	\$ 63,937					\$ 400,509
602	Sanitary Sewer	\$ 15,000	\$ 15,000	\$ 120,000	\$ 16,000	\$ 16,000		17000	\$17,000		\$18,000	\$ 234,000
603	Storm Water			\$ 208,000								\$ 208,000
GRAND TOTAL		\$ 174,253	\$ 143,178	\$ 2,671,102	\$ 82,714	\$ 81,325	\$ 63,937	\$ 17,000	\$ 32,000	\$ -	\$ 18,000	\$ 3,283,509



YEAR	PROJECT	FUND						
		226	401	403	404	414	602	603
2024	Jet and Televisse Sanitary Sewer - East Side							
	Replace 2012 Ford F350 Truck and Plow		\$50,000				\$15,000	
	Replace John Deere Front End Mower		\$41,000					
2025	Public Works Garage - Roof Replacement		\$15,000					
	Jet and Televisse Sanitary Sewer - West Side						\$15,000	
	Replace 2010 John Deere 3520 Tractor		\$45,000					
2026	Replace 2016 Ford F350 Truck and Plow		\$50,000					
	Mill and Overlay City Streets			\$2,225,000			\$120,000	\$208,000
2027	Jet and Televisse Sanitary Sewer - East Side						\$16,000	
2028	Jet and Televisse Sanitary Sewer - West Side						\$16,000	
2029								
2030	Jet and Televisse Sanitary Sewer - East Side						\$17,000	
2031	Jet and Televisse Sanitary Sewer - West Side						\$17,000	
	Replace 2021 Toro Lawn Mower		\$15,000					
2032								
2033	Jet and Televisse Sanitary Sewer - East Side						\$18,000	
	TOTALS	\$ -	\$ 216,000	\$ 2,225,000	\$ -	\$ -	\$ 234,000	\$ 208,000

CITY OF LAUDERDALE  
CAPITAL IMPROVEMENT PLAN  
FUND 226 - COMMUNICATIONS



PROJECT	YEAR									
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
\$	-	\$	-	\$	-	\$	-	\$	-	\$
TOTALS	\$	-	\$	-	\$	-	\$	-	\$	-

CITY OF LAUDERDALE  
CAPITAL IMPROVEMENT PLAN  
FUND 401 - GENERAL CAPITAL IMPROVEMENT



PROJECT	YEAR										
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Replace 2012 Ford F350 Truck and Plow 10 year schedule	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Replace John Deere Front End Mower 10 year schedule	\$ 41,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Replace John Deere 3520 Tractor 10 year schedule	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Replace Public Works Garage Roof 25 year schedule	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Replace 2016 Ford F350 Truck and Plow 10 year schedule	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Replace Toro Lawn Mower 10 year schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	
TOTALS	\$ 91,000	\$ 60,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	

CITY OF LAUDERDALE  
CAPITAL IMPROVEMENT PLAN  
FUND 403 - STREET IMPROVEMENT



PROJECT	YEAR									
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Mill and Overlay City Streets	\$ - \$	- \$	\$ 2,225,000	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$
TOTALS	\$ - \$	- \$	\$ 2,225,000	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$

## CITY OF LAUDERDALE

## CAPITAL IMPROVEMENT PLAN

**FUND 404 - PARK IMPROVEMENT**

[illegible]

CITY OF LAUDERDALE  
CAPITAL IMPROVEMENT PLAN  
FUND 414 - Development



PROJECT	YEAR									
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
GO2019A Debt Service Transfer	\$ 68,253	\$ 68,178	\$ 68,102	\$ 66,714	\$ 65,325	\$ 63,937	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 68,253	\$ 68,178	\$ 68,102	\$ 66,714	\$ 65,325	\$ 63,937	\$ -	\$ -	\$ -	\$ -

CITY OF LAUDERDALE  
CAPITAL IMPROVEMENT PLAN  
FUND 602 - SANITARY SEWER



PROJECT	YEAR									
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Mill and Overlay City Streets	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Cleaning and Televising	\$ 15,000	\$ 15,000		\$ 16,000	\$ 16,000	\$ -	\$ 17,000	\$ 17,000	\$ -	\$ 18,000
TOTALS	\$ 15,000	\$ 15,000	\$ 120,000	\$ 16,000	\$ 16,000	\$ -	\$ 17,000	\$ 17,000	\$ -	\$ 18,000

CITY OF LAUDERDALE  
CAPITAL IMPROVEMENT PLAN  
FUND 603 - STORM WATER



PROJECT	YEAR										
	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Mill and Overlay City Streets	\$ -	\$ -	\$ 208,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Invasive Species Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ -	\$ -	\$ 208,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

CITY OF LAUDERDALE  
TECHNOLOGY REPLACEMENT PLAN  
2024-2033



Department	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Funding Source(s)
City Administrator Desktop	1,000	0	0	0	1,000	0	0	0	1,000	0	Fund 101 - Operating
Assistant City Administrator	0	0	0	1,000	0	0	0	1,000	0	0	Fund 101 - Operating
Deputy City Clerk	0	0	0	1,000	0	0	0	1,000	0	0	Fund 101 - Operating
Public Works II	1,000	0	0	0	1,000	0	0	0	1,000	0	Fund 101 - Operating
Public Works I	0	0	0	1,000	0	0	0	1,000	0	0	Fund 101 - Operating
City Hall Front Counter	0	0	0	1,000	0	0	0	1,000	0	0	Fund 101 - Operating
Council Chambers/Cable TV	0	0	1,000	0	0	0	1,000	0	0	0	Fund 101 - Operating
City Hall Copier	Lease	0	0	0	Lease	0	0	0	Lease	0	Fund 101 - Operating
<b>TOTAL</b>	<b>2,000</b>	<b>0</b>	<b>1,000</b>	<b>4,000</b>	<b>2,000</b>	<b>0</b>	<b>1,000</b>	<b>4,000</b>	<b>2,000</b>	<b>0</b>	

**NOTES**

Computers are replaced on 4-year schedule.

Copier is leased on 4-year schedule.

## LAUDERDALE COUNCIL ACTION FORM

### Action Requested

Consent \_\_\_\_\_  
Public Hearing \_\_\_\_\_  
Discussion \_\_\_\_\_X\_\_\_\_\_  
Action \_\_\_\_\_X\_\_\_\_\_  
Resolution \_\_\_\_\_X\_\_\_\_\_  
Work Session \_\_\_\_\_

Meeting Date November 28, 2023

ITEM NUMBER 2024 Utility Rates

STAFF INITIAL

APPROVED BY ADMINISTRATOR

### DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:

Annually, the City Council discusses the sewer and recycling funds and whether rate increases are necessary. Attached is a memo with additional information.

Staff recommend increasing the sanitary sewer rates by 5% in 2024 in anticipation of the mill and overlay anticipated in 2026. This is an increase of \$11.84 per residential household.

Staff recommend increasing the storm sewer rates by 15% in 2024 also in anticipation of the mill and overlay anticipated in 2026. This was the increase recommended through the Long-Term Financial Plan process. It will prevent the fund balance from being depleted by the 2026 improvement project. This is an increase of \$11.20 per residential household.

Staff recommend increasing the recycling rates by 9% in anticipation of the new recycling agreement that will be negotiated by mid-year 2024. Recycling contracts settled since ours have been at higher rates. This is an annual increase of \$9.96 per residential household.

If the Council agrees with the recommended rate increases, the resolution setting the rates can be adopted during the meeting. If not, the topic can be revisited on December 12.

### STAFF RECOMMENDATION:

The Council adopts Resolution No. 112823A—A Resolution Establishing 2024 Sanitary Sewer, Storm Sewer, and Recycling Rates.

# **2024 Sanitary Sewer, Storm Water and Recycling Rate Study**



## Key Findings

Annually, the City of Lauderdale establishes rates for sanitary sewer, storm water and recycling collection. Staff has completed the review and recommends the following:

- A 5.0% increase is proposed for the sanitary sewer residential and commercial charges.
- A 15.0% increase is proposed for the storm water charges.
- A 9.1% increase is proposed for the recycling collection charges.

## Goals of a Utility Rate Study

The purpose of the rate study is to ensure that:

1. Rates are sufficient to pay for the ongoing operations and capital improvements, and to maintain adequate cash balances.
2. Staff and Council revisit cash balance policies to ensure they are meeting their enterprise system's current and future needs.
3. The rate structure distributes the costs of operating the system across utility users consistent with the policy objectives of the Council.

## Sanitary Sewer Utility

The Metropolitan Council adopted a Metropolitan Wastewater Charge for 2024 of \$281.6 million, an increase of 6.8% over 2023. The City's share is \$169,760 which is \$15,867 more than 2023.

## Sanitary Sewer Capital Improvements

The 2024-2033 Capital Improvement Plan (CIP) anticipates spending \$15,000 on sewer cleaning and televising in 2024 and 2025. With the last cured-in-place lining project completed, the city will be on a three-year cleaning cycle. The City needs to begin setting aside additional funds for the mill and overlay project expected in 2026. There are many sanitary sewer castings that will need rehabilitation.

## Target Cash Reserves – Sanitary Sewer Funds

Adequate cash reserves are needed to accommodate cash flow needs, invest in sewer replacement projects, and save for future capital projects. The City raised rates 3.0% for 2023 but hadn't otherwise raised them since 2019. Staff is proposing a 5.0% increase to the sanitary sewer rate to save for the future mill and overlay project and replenish reserves spent on the lining projects. This will result in an annual rate increase of \$11.84 per household.

## Quarterly Sanitary Sewer Rate History

<b>Sewer Rates</b>	2019	2020	2021	2022	2023	<b>2024</b>
Residential Base Charge	\$57.76	\$57.76	\$57.76	\$57.76	\$59.49	<b>\$62.45</b>
Commercial Flow Charge	\$2.86	\$2.86	\$2.86	\$2.86	\$2.95	<b>\$3.10</b>
% Increase	5.0%	0.0%	0.0%	0.0%	3.0%	<b>5.0%</b>

## Sanitary Sewer Availability Charge

The Metropolitan Council did not increase the base metropolitan sewer availability charge (SAC) for 2023. The SAC rate will be \$2,485 for metropolitan customer communities. The rate is the same since 2014.

Pursuant to Minnesota Statute 473.517, subd. 3, a metropolitan SAC is paid by our community to the Metropolitan Council as users connect to the metropolitan wastewater system for the first time or as a user's maximum demand for sewer capacity increases. These fees are for the availability of capacity, not the actual use or flow in the metropolitan system as demanded by development or changes in use on specific properties within our community. Lauderdale may adopt a different SAC rate that would include the Metropolitan Council amount plus additional funds for the City. Historically, Lauderdale has used the Metropolitan Council rate.

## Storm Water Utility

The Storm Water Utility pays for the infrastructure and maintenance that provides for and improves the quality of storm water run-off.

Lauderdale's ordinance established a system for billing using Residential Equivalency Factor (REF). A single family residential property is considered to be one REF and pays the base fee adopted by the Council. The other developed properties were individually assigned a certain number of REF's based on property size, impervious surface, and calculated storm water run-off. A property receives a credit if it has integrated storm water best management practices (BMPs). Since Lauderdale is considered fully developed, the City only anticipates an increase in the number of REF's when redevelopment occurs.

## Storm Sewer Capital Improvements

The Capital Improvement Plan provides for spending on storm water system improvements with the future mill and overlay project.

## Target Cash Reserves – Storm Water Fund

The projected cash balances must be adequate to meet on-going storm water expenditures and ensure a cash reserve balance that allows the City to meet the obligations of its MS4 permit, especially Total Maximum Daily Load (TMDL) obligations imposed on the City by the Pollution Control Agency. As storm water projects can be expensive and TMDLs are expected as the City's runoff terminates in the Mississippi River, the City has raised the storm water rates over the years to build the nest egg to cover future costs. The City's recently completed Long-Term Financial Plan recommends raising rates 15.0% for 2024 as the projected \$208,000 in improvements during the mill and overlay project will overly deplete the fund. This will result in an annual rate increase of \$11.20 per household.

## Storm Water Rate History

<b>Storm Water Rates</b>	2019	2020	2021	2022	2023	<b>2024</b>
Residential	\$17.40	\$17.75	\$17.75	\$17.75	\$18.64	<b>\$21.44</b>
Commercial	\$87.06	\$88.80	\$88.80	\$88.80	\$93.24	<b>\$107.23</b>
% Increase	7.1%	2.0%	0.0%	0.0%	5.0%	<b>15.0%</b>

## Recycling Fee

The City awarded Eureka! Recycling a contract for weekly curbside collection through June 30, 2024. The recycling contract price per month in 2023 and through the end of the contract is \$6.09 per cart. Negotiations for the new contract will begin shortly.

## Target Cash Reserves – Recycling Fund

In 2020, rates were raised to begin covering the increased recycling costs that are the result of the upheaval in the recycling markets worldwide. Previously, the contract was based on the number of housing units and all units paid the same price for recycling service. Starting with the new contract in 2019, the cost was based on the number of carts to save tens of thousands of dollars through the duration of the contract. With the increased per cart cost, rates have been raised incrementally since 2020 to pay for the cost of the service and begin replenishing reserves drawn upon during the price transition. Rates were raised by \$1.00 per cart per month in 2023. The revenue is expected to cover costs for the first time since the new contract was implemented and replenish the fund balance by approximately \$1,500. The 2023 rate only holds until the end of the contract in June. Staff recommend raising rates by 9.1% or \$0.83 per month in anticipation of increased costs in the next contract.

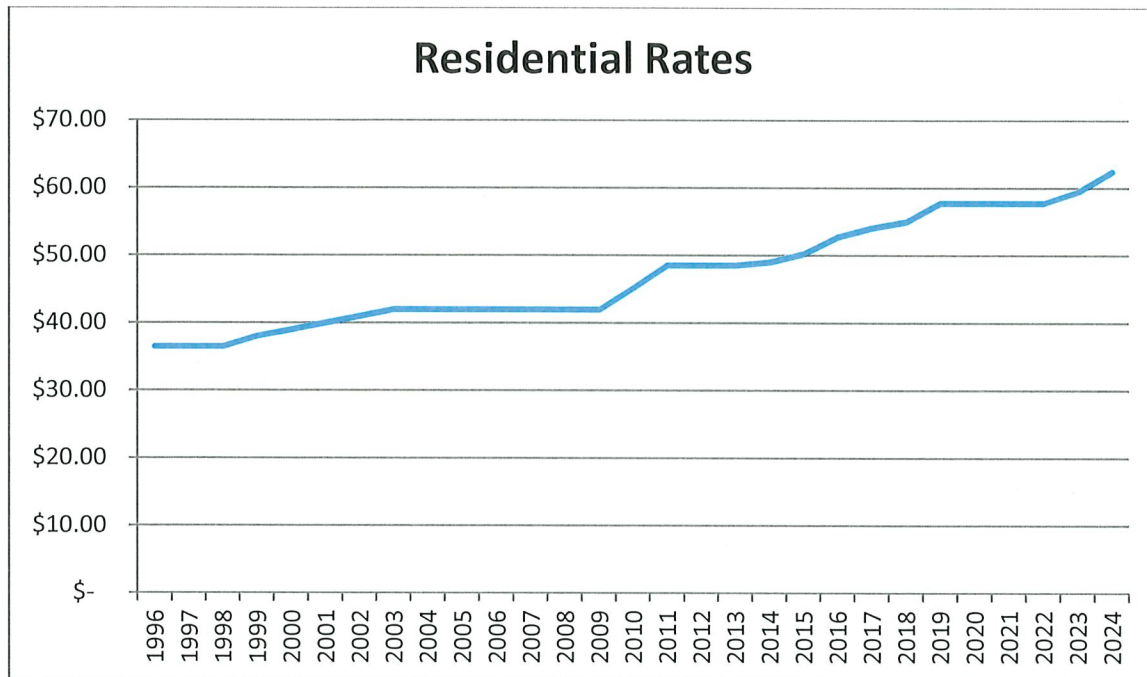
### Recycling Rate History (Per Month):

<b>Recycling Rate Per Cart</b>	2019	2020	2021	2022	2023	<b>2024</b>
Residential /Mo,	\$3.17	\$5.17	\$7.17	\$8.17	\$9.17	<b>\$10.00</b>
Residential /An.	\$37.98	\$62.04	\$86.04	\$98.04	\$110.04	<b>\$120.00</b>
% Increase	6.4%	63%	39%	14%	12.2%	<b>9.1%</b>

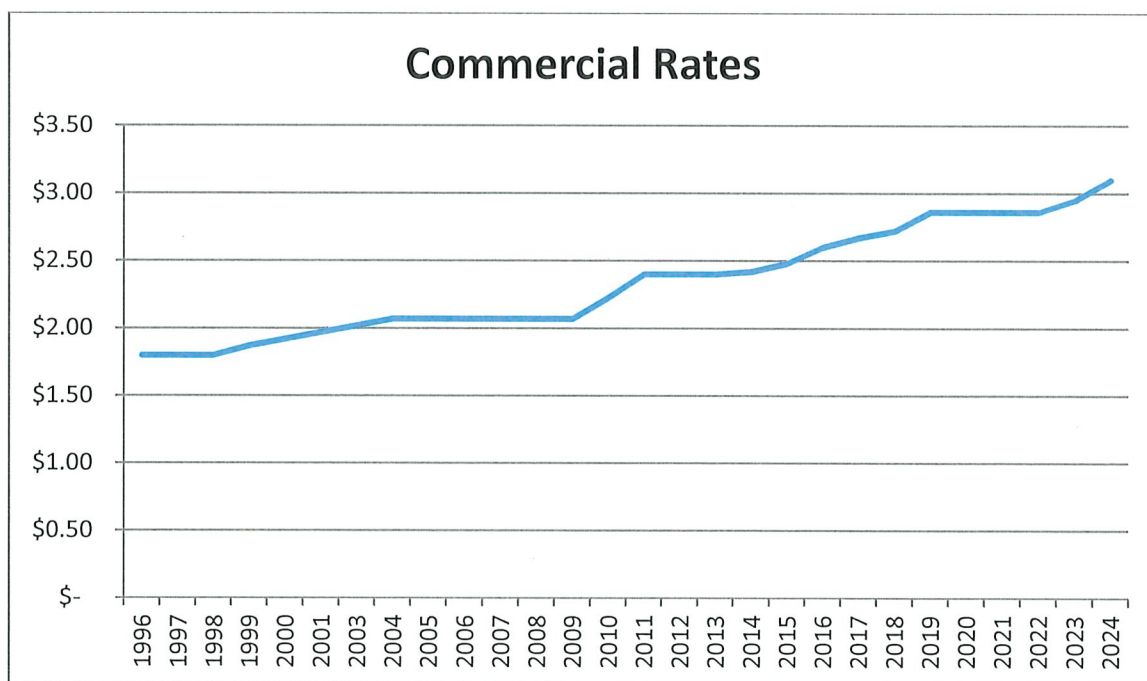
## Appendix A

### Sanitary Sewer Historical Rates

Residential rates are a flat charge per month.



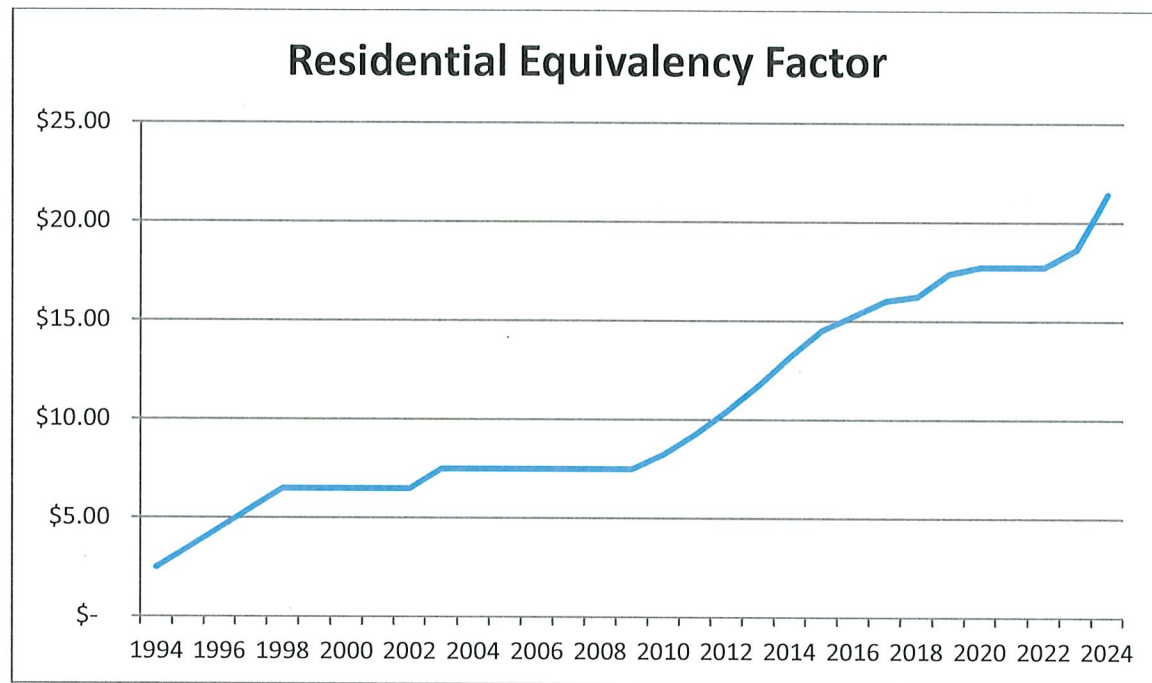
Commercial rates are based on flow or consumption charge.



## Appendix B

### Storm Water Historical Rates

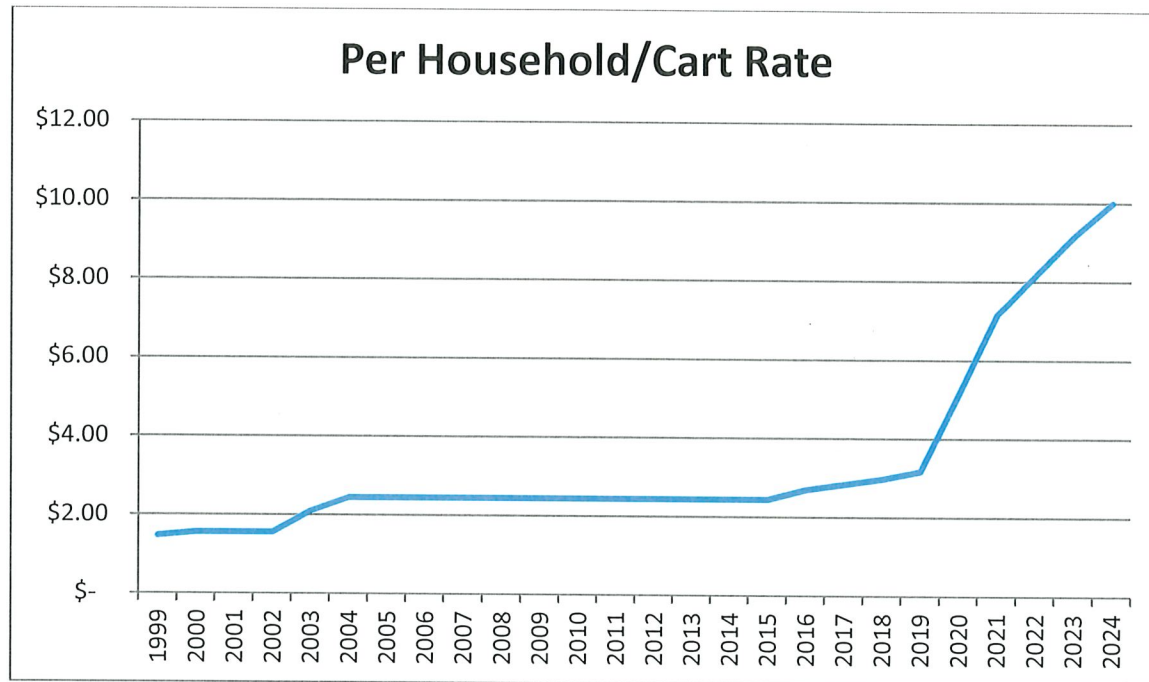
Storm Water rates are a flat charge based on Residential Equivalency Factor (REF) per month.



## Appendix C

### Recycling Historical Rates

Recycling rates are per household (1999-2018) and per cart (2019-present). These rates are collected through the property tax system as a special assessment.



## LAUDERDALE COUNCIL ACTION FORM

### Action Requested

Consent \_\_\_\_\_  
Public Hearing \_\_\_\_\_  
Discussion \_\_\_\_\_  
Action \_\_\_\_\_  
Resolution \_\_\_\_\_  
Closed Session   X  

Meeting Date November 28, 2023

ITEM NUMBER Administrator Evaluation

STAFF INITIAL AB

APPROVED BY ADMINISTRATOR

### DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:

My employment agreement was amended in March in response to the class and compensation study. Prior to that, the Council discussed my performance in November 2022. I think the open discussion evaluation format has worked in the past. I am happy to talk to Councilors in advance of the meeting as well.

### OPTIONS:

### STAFF RECOMMENDATION:

## **EMPLOYMENT AGREEMENT**

This **AGREEMENT** is entered into this 28<sup>th</sup> day of March, 2023, by and between the City of Lauderdale, (hereinafter referred to as "City") and Heather Butkowski-Hinrichs, (hereinafter referred to as "Employee").

### **WITNESSETH:**

**WHEREAS**, the City desires to continue Heather Butkowski-Hinrichs' appointment as City Administrator under the terms and conditions set forth herein; and

**WHEREAS**, Heather Butkowski-Hinrichs wishes to continue serving as City Administrator under the terms and conditions set forth herein,

**NOW, THEREFORE**, in consideration of the mutual covenants herein contained, the parties agree as follows:

### **Section 1. Duties**

The City hereby agrees to continue employing the Employee as the full-time City Administrator of Lauderdale to perform the functions and duties of City Administrator as specified in the job description and to perform such other legally permissible and proper functions and duties as the City Council from time to time shall assign.

### **Section 2. Term**

Employee will serve as the City Administrator effective immediately for an indefinite term. Employee will serve at the will of the Council and may be terminated with or without cause at any time. Employee may resign from her position at any time by providing at least 30 days advance written notice to the City Council unless otherwise agreed by the parties. The position is classified as exempt pursuant to state and federal fair labor laws. The Council shall conduct an annual performance review of Employee.

### **Section 3. Termination and Severance Pay**

If the City terminates Employee when she is willing and able to perform the duties of the City Administrator, then the City will pay her—at the time of receipt of last pay check—a lump sum cash payment equal to six (6) months aggregate salary and all accrued but unused vacation and sick time off at her current hourly rate. The City will also continue to provide and pay for the benefits set forth in Section 8 for a period of six (6) months following termination. If Employee is terminated because of malfeasance in office, gross misconduct, conviction for a felony, conviction for an illegal act involving personal gain, or gross inefficiency or incompetence in office that she has failed to correct after reasonable written

notice from the City, then the City shall have no obligation to pay the termination benefits referenced herein.

If the City reduces the salary or other financial benefits of Employee in a greater percentage than an across-the-board reduction for all non-union employees, or if the City refuses, following written notice, to comply with any other provisions of this Agreement benefiting Employee, or she resigns following a formal suggestion by the City to resign, then Employee may, at her option, be deemed to be “terminated” on the effective date of her resignation and she shall be entitled to receive the termination benefits set forth above.

If Employee voluntarily resigns from her position, she shall not receive the termination benefits set forth above, except for a lump sum payment for all accrued but unused vacation and sick time.

#### **Section 4. Compensation**

Beginning March 1, 2023, the Employee’s compensation will be as per the attached spreadsheet. The adjustment for the position is based on the recently completed class and compensation study. Annual pay increases thereafter will be at the same rate afforded other staff or otherwise set by the City Council.

Additionally, the City Council shall conduct a performance review of the Employee before November 30 each year. The City Council may consider a merit increase based on the Employee’s overall performance.

#### **Section 5. Dues, Subscriptions, and Registration Expenses**

The City agrees to budget for and to pay the professional dues and subscriptions of the Employee necessary for her full participation in associations and organizations necessary and desirable for her continued professional growth and development. Such memberships include, but are not limited to the International City/County Managers Association (ICMA), Minnesota City/County Managers Association (MCMA), and Metropolitan Administrator and Managers Association (MAMA).

The City agrees to budget for and pay for the Employee’s attendance at the annual ICMA Conference once every three years if it is the desire of the Employee to attend the conference.

#### **Section 6. Mileage and Subsistence**

The City recognizes the Employee is required to attend meetings in the Twin Cities metropolitan area in her official capacity and agrees to reimburse the Employee for mileage and reasonable subsistence expenses within the guidelines established by the City Council.

## **Section 7. Vacation and Sick Leave**

The Employee shall continue to earn vacation and sick leave at the current level and shall advance in accrual rates based on City policy.

## **Section 8. Insurance and Other Terms and Conditions of Employment**

- A. The City will pay the cost of hospital, medical, and life insurance for the Employee in the same amount it pays for other union and non-union City employees.
- B. All provisions of City Ordinances, personnel policies, and regulations relating to vacation and sick leave; retirement and pension system contributions; holidays; and other fringe benefits and working conditions shall apply to Employee as they would to other employees of the City except as provided herein.
- C. Notwithstanding anything else in this Agreement to the contrary, the City Council may fix, from time to time, such terms of employment regarding the Employee, provided such terms are not inconsistent with or in conflict with the provisions of this agreement, any other law, or ethics requirements established by the International City/County Management Association.
- D. The employment provided by this Agreement shall be for the Employee's sole employment. Recognizing that certain outside consulting or teaching opportunities provide indirect benefits to the Employee and the City, the Employee may accept teaching, consulting, or other business opportunities with the understanding that such arrangements shall not constitute interference with or a conflict of interest with her responsibilities under this agreement or present a potential violation of the ICMA Code of Ethics.

## **Section 9. Indemnification**

The City shall defend and indemnify Employee pursuant to Minn. Stat. 466.07 and 465.76. In addition, the City shall defend, hold harmless, and indemnify Employee from all torts, civil damages, penalties, and fines, and violations of statutes, laws, rules and ordinances, provided that Employee was acting in the performance of her duties as the City Administrator at the time of the alleged tort or violation.

## **Section 10. Complete Agreement**

This Agreement shall constitute the entire agreement between the parties and shall supersede any prior agreements, understandings, or undertakings between them. This Agreement may only be modified by written agreement signed by both parties and approved by the City Council.

### **Section 11. Governing Law**

This Agreement shall be governed by and shall be construed in accordance with the laws of the State of Minnesota and the ordinances of the City.

### **Section 12. Binding**

This Agreement shall be binding upon and shall inure to the benefit of the heirs, executors, and administrators of Employee's estate.

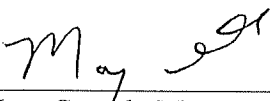
### **Section 13. Severability**

The parties agree that the provisions of this Agreement are reasonable and not known to violate any federal, state, or local law or regulation. In the event that a court of competent jurisdiction finds any provision herein to be illegal or unenforceable, such court may modify that provision to make it valid and enforceable. The declaration of a provision as unenforceable shall not invalidate any other provision of this Agreement.

**IN WITNESS THEREOF**, the parties have signed and executed this Agreement, both in duplicate, on the day and year first above written.

The City of Lauderdale

Employee

  
\_\_\_\_\_  
Mary Gaasch, Mayor

  
\_\_\_\_\_  
Heather Butkowski-Hinrichs