

LAUDERDALE CITY COUNCIL MEETING AGENDA
7:00 P.M. TUESDAY, NOVEMBER 25, 2025
LAUDERDALE CITY HALL, 1891 WALNUT STREET

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

2. ROLL CALL

3. APPROVALS

- a. Agenda
- b. Minutes of November 12, 2025, City Council Meeting
- c. Claims Totaling \$30,558.20

4. CONSENT

- a. Resolution No. 112525A - A Resolution Levying Special Assessments

5. SPECIAL ORDER OF BUSINESS/RECOGNITIONS/PROCLAMATIONS

6. INFORMATIONAL PRESENTATIONS / REPORTS

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

8. DISCUSSION / ACTION ITEM

- a. Resolution No. 112525B – Establishing 2026 Sanitary Sewer, Storm Sewer, and Recycling Rates

9. ITEMS REMOVED FROM THE CONSENT AGENDA

10. ADDITIONAL ITEMS

11. SET AGENDA FOR NEXT MEETING

- a. Resolution Adopting the 2026 Final Property Tax Levy
- b. Resolution Adopting the 2026 Final Budget and Establishing Fund Appropriations
- c. Resolution Adopting and Certifying Recycling Assessments
- d. City Administrator Performance Review

12. WORK SESSION

- a. Community Development Updates

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. **ADJOURNMENT**

You are invited to a Zoom webinar!

When: Nov 25, 2025 07:00 PM Central Time (US and Canada)

Topic: November 25, 2025 Lauderdale City Council Webinar

Join from PC, Mac, iPad, or Android:

<https://us02web.zoom.us/j/88040901092?pwd=u978wefjPXberoGZDOy7vyvdjhi7MD.1>

Passcode:147131

Join via audio:

+1 646 558 8656 US (New York)

+1 646 931 3860 US

+1 301 715 8592 US (Washington DC)

+1 305 224 1968 US

+1 309 205 3325 US

+1 312 626 6799 US (Chicago)

+1 719 359 4580 US

+1 253 205 0468 US

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 360 209 5623 US

+1 386 347 5053 US

+1 507 473 4847 US

+1 564 217 2000 US

+1 669 444 9171 US

+1 669 900 9128 US (San Jose)

+1 689 278 1000 US

Webinar ID: 880 4090 1092

Passcode: 147131

International numbers available: <https://us02web.zoom.us/j/88040901092?pwd=u978wefjPXberoGZDOy7vyvdjhi7MD.1>

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

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November 12, 2025

Call to Order

Mayor Gaasch called the Regular City Council meeting to order at 7:00 p.m.

Roll Call

Councilors present: Sharon Kelly, Evan Sayre, Duane Pulford, Jeff Dains (virtually), and Mayor Mary Gaasch. Councilors absent: None.

Staff present: Heather Butkowski, City Administrator; Jim Bownik, Assistant to the 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 Kelly moved and seconded by Councilor Pulford to approve the agenda. Motion carried unanimously on a roll call vote.

Mayor Gaasch asked if there were corrections to the minutes of the October 28, 2025, City Council meeting. There being none, Councilor Pulford moved and seconded by Councilor Sayre to approve the October 28, 2025, City Council meeting minutes. Motion carried unanimously on a roll call vote.

Mayor Gaasch asked if there were any questions on the claims. There being none, Councilor Sayre moved and seconded by Councilor Kelly to approve the claims totaling \$153,417.13. Motion carried unanimously on a roll call vote.

Consent

Councilor Dains moved and seconded by Councilor Kelly to approve the Consent Agenda thereby approving Resolution No. 111225A - Approving the Application for Metropolitan Council Environmental Services 2026 Private Property Inflow and Infiltration Grant Program; Resolution No. 111225B – Accepting 2026 SCORE Funding from Ramsey County for the Lauderdale Recycling Program; and acknowledging the October Investment Report.

Discussion/Action Item

A. 2026-2028 Union Contract

Butkowski said AFSCME represents all regular full and part-time Lauderdale employees except the city administrator. The city administrator, with assistance from Kennedy and Graven Labor Attorney Jana Sullivan, negotiated a tentative agreement with the union. If the Council agrees to the terms of the agreement for 2026-2028, the union members will vote on it as well. If the Council would like to see changes, the city administrator will bring those changes to the union representatives for further bargaining.

LAUDERDALE CITY COUNCIL
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Lauderdale City Hall
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Lauderdale, MN 55113

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November 12, 2025

Councilor Pulford made a motion to adopt the Agreement between the City of Lauderdale and American Federation of State, County, and Municipal Employees Council 5 for 2026-2028. This was seconded by Councilor Dains and carried unanimously on a roll call vote.

Set Agenda for Next Meeting

Butkowski stated that the next meeting would include the Truth-in-Taxation public hearing, 2026 budget and levy, and 2026 utility rate setting.

Work Session

A. Community Development Update

Butkowski shared that the “missing” manhole was excavated and brought to grade thereby closing out the Visu-Sewer project earlier in the year. Eustis Street south of Larpenteur Avenue is fully reopened. MnDOT plans to present their future plans for TH280 to the Council at a meeting in early 2026.

Councilor Pulford stated that the Isaiah housing coalition is backing away on legislative efforts as the League of Minnesota Cities has been persuasive in articulating the need for local control. He also mentioned that the Northern Lights have been on full display throughout the Twin Cities recently.

B. Opportunity for the Public to Address the City Council

Mayor Gaasch opened the floor to those interested in addressing the Council.

There being nobody else interested in speaking, Mayor Gaasch closed the floor.

Adjournment

Councilor Kelly moved and seconded by Councilor Sayre to adjourn the meeting at 7:18 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 25, 2025
Subject: List of Claims

The claims totaling \$30,558.20 are provided for City Council review and approval that includes check numbers 29641 to 29653.

Accounts Payable

Checks by Date - Detail by Check Date

User: miles.cline
Printed: 11/21/2025 9:00 AM



Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
ACH	34	AFSCME MN Council 5 PR Batch 52400.11.2025 Union Dues	11/21/2025 PR Batch 52400.11.2025 Unio	249.92
Total for this ACH Check for Vendor 34:				249.92
ACH	389	BCBSM Inc PR Batch 52400.11.2025 Vision Insurance	11/21/2025 PR Batch 52400.11.2025 Visi	12.82
Total for this ACH Check for Vendor 389:				12.82
ACH	415	Securian Life Insurance Company PR Batch 52400.11.2025 Life Insurance	11/21/2025 PR Batch 52400.11.2025 Life	229.23
Total for this ACH Check for Vendor 415:				229.23
ACH	423	Madison National Life Ins Co Inc PR Batch 52400.11.2025 Short Term Disability PR Batch 52400.11.2025 Long Term Disability	11/21/2025 PR Batch 52400.11.2025 Sho PR Batch 52400.11.2025 Lon	93.64 101.65
Total for this ACH Check for Vendor 423:				195.29
ACH	43	Public Employees Retirement Association PR Batch 52400.11.2025 PERA Coordinated PR Batch 52400.11.2025 PERA Coordinated	11/21/2025 PR Batch 52400.11.2025 PER PR Batch 52400.11.2025 PER	1,151.91 1,329.14
Total for this ACH Check for Vendor 43:				2,481.05
ACH	44	Minnesota Department of Revenue PR Batch 52400.11.2025 State Income Tax	11/21/2025 PR Batch 52400.11.2025 Stat	823.35
Total for this ACH Check for Vendor 44:				823.35
ACH	45	ICMA Retirement Corporation PR Batch 52400.11.2025 Deferred Comp PR Batch 52400.11.2025 Deferred Comp	11/21/2025 PR Batch 52400.11.2025 Def PR Batch 52400.11.2025 Def	1,087.30 1,953.28
Total for this ACH Check for Vendor 45:				3,040.58
ACH	46	Internal Revenue Service PR Batch 52400.11.2025 FICA Employer Portio PR Batch 52400.11.2025 Federal Income Tax PR Batch 52400.11.2025 Medicare Employee Pc PR Batch 52400.11.2025 FICA Employee Portio PR Batch 52400.11.2025 Medicare Employer Po	11/21/2025 PR Batch 52400.11.2025 FIC. PR Batch 52400.11.2025 Fed PR Batch 52400.11.2025 Med PR Batch 52400.11.2025 FIC. PR Batch 52400.11.2025 Med	1,318.36 2,197.63 308.35 1,318.36 308.35
Total for this ACH Check for Vendor 46:				5,451.05
Total for 11/21/2025:				12,483.29
29641	441	Allegra Marketing Print Mail	11/25/2025	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	177488	4Q2025 Newsletter		494.67
			Total for Check Number 29641:	494.67
29642	461 1024	Baseline Technologies Inc SolarAPP+ Implementation	11/25/2025	5,000.00
			Total for Check Number 29642:	5,000.00
29643	15 86248	Be There Pest Control LLC 4Q25 Pest Control	11/25/2025	118.00
			Total for Check Number 29643:	118.00
29644	192 255511658	Comcast Holdings Corporation November Internet	11/25/2025	413.00
			Total for Check Number 29644:	413.00
29645	223 10846704518	Dell Marketing LP DP - Laptop	11/25/2025	1,002.39
			Total for Check Number 29645:	1,002.39
29646	31 190445 190445	Kennedy & Graven Chartered October Legal Services 1852 Carl Street Proceedings	11/25/2025	3,102.00 1,430.00
			Total for Check Number 29646:	4,532.00
29647	387 3084 3084 3084	Metro-INET November IT/Phone November IT/Phone November IT/Phone	11/25/2025	315.17 1,874.12 624.71
			Total for Check Number 29647:	2,814.00
29648	388 PS-INV108759	PeopleService Inc December Wastewater	11/25/2025	660.00
			Total for Check Number 29648:	660.00
29649	286 112025	Joe Sax Community Park Hill Mowing	11/25/2025	1,600.00
			Total for Check Number 29649:	1,600.00
29650	81 112025 112025 112025	St Paul Regional Water Service 1915 Walnut St 1885 Fulham St 1891 Walnut St	11/25/2025	26.37 67.08 115.12
			Total for Check Number 29650:	208.57
29651	90 6127372593 6127372593 6127372593	Verizon Wireless October Cell Phone October Cell Phone October Cell Phone	11/25/2025	38.81 38.81 77.62
			Total for Check Number 29651:	155.24
29652	425 2500833818	Vestis November Uniforms	11/25/2025	25.53

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	2500833818	November Uniforms		25.53
	2500837052	November Uniforms		25.53
	2500837052	November Uniforms		25.53
Total for Check Number 29652:				102.12
29653	74	Xcel Energy	11/25/2025	
	951177203	Larpenteur Avenue		56.37
	951348530	October Street Lighting		548.18
	951774002	1891 Walnut Street		193.33
	951774002	1891 Walnut Street		66.71
	951799869	1885 Fulham Street		20.00
	951799869	1917 Walnut Street		19.13
	951799869	1917 Walnut Street		28.17
	951799869	1885 Fulham Street		43.03
Total for Check Number 29653:				974.92
Total for 11/25/2025:				18,074.91
Report Total (21 checks):				30,558.20

LAUDERDALE COUNCIL ACTION FORM

Meeting Date	November 25, 2025	Agenda Item	Special Assessments
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Action Requested

Consent	☒	Public Hearing	☐	Discussion	☐
Action	☐	Resolution	☒	Work Session	☐

DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:

Each year, the city must submit a resolution to Ramsey County certifying special assessments for them to be put on the next year's property taxes. These are multi-year special assessments resulting from petition and waiver agreements. The City uses petition and waiver agreements to financially support residents when they need to remove dead and diseased trees, repair sewer lines, etc. The property owners waived their right to appeal the special assessment; therefore, a public hearing is not required.

STAFF RECOMMENDATION:

By approving the Consent Agenda, the Council adopts Resolution No. 112525A—A Resolution Adopting and Certifying Liens for Delinquent Utilities and Unpaid Services.

RESOLUTION NO. 112525A

**CITY OF LAUDERDALE
COUNTY OF RAMSEY
STATE OF MINNESOTA**

RESOLUTION LEVYING SPECIAL ASSESSMENTS

WHEREAS, the city of Lauderdale (the “City”) has a policy of assisting property owners with the cost of private projects that provide a public benefit; and

WHEREAS, the city of Lauderdale will assist property owners with the costs of special assessments for public improvement projects done in cooperation with other local government partners when the owner is unable to afford the cost of the necessary work without financing from the City; and

WHEREAS, the city of Lauderdale will assist residents with the cost of trimming or removal of trees when they are on private property, pose a hazard to the property owner or others, and the owner is unable to afford the cost of the necessary work without financing from the City; and

WHEREAS, the city of Lauderdale will assist residents with sewer, water, and electrical line repairs on private property that impact livability and pose a hazard to the property owner or others and the owner is unable to afford the cost of the necessary work without financing from the City; and

WHEREAS, the owners of the properties identified on the list attached hereto have participated in the City’s programs; and

WHEREAS, it is not the intent of the City to pay for the work but to assist the property owners with financing the cost thereof through special assessments levied against their properties; and

WHEREAS, the owners of properties identified on the list attached hereto have each executed a petition and waiver agreement with the City allowing the City to specially assess their property for the cost of said work without hearing or notice of hearing regarding the work or the assessment thereof to ensure the City has valid special assessments against said properties; and

WHEREAS, were it not for the petition and waiver agreements executed by the property owners, the City would not be willing to perform the work or levy the special assessment without hearing and notice of hearing on same; and

WHEREAS, the property owners have agreed that their properties are benefited by the work performed or paid for by the City in an amount at least equal the amount of the assessment.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAUDERDALE, MINNESOTA AS FOLLOWS:

Section 1. The proposed assessment, a copy of which is attached hereto and made a part hereof, is hereby accepted and shall constitute a special assessment against the lands named therein, and each tract of land included therein is hereby found to be benefited by the work in the amount of the assessment levied against it.

Section 2. The assessment shall be payable over the period of years specified at an annual interest rate of 4.25 percent.

Section 3. The owner of property so assessed may, at any time prior to certification of the assessment to the County Auditor, pay the whole of the assessment on such property with interest accrued to the date of payment to the City Administrator, except that no interest shall be charged if the entire assessment is paid within 30 days from the date of the adoption of this resolution; and they may thereafter pay to the City Administrator until November 15 in any year the entire amount of the assessment remaining unpaid, with interest accrued to December 31 of the year in which such payment is made.

Section 4. The City Administrator shall forthwith transmit a certified duplicate of this assessment to the County Auditor to be extended on the property tax lists of Ramsey County. Such assessments shall be collected and paid in the same manner as other municipal taxes.

Adopted: November 25, 2025

Mary Gaasch
Mayor

ATTEST:

Heather Butkowski
City Administrator

Final Assessments - Special Services
470020251-470020252

PIN	Property Owner	Address	Certified Assessment Amount	Interest Rate	Assessment Length (Years)	First Year Additional Days	Assessment Code
172923310025	Guido Fernando Vicuna Sanchez and Maritza Magali Sojos Bunay	1838 Lake Street	\$2,896.00	4.25%	2	0	470020251
172923340026	Donna Yamashita-Berry	1744 Pleasant Street	\$4,200.00	4.25%	10	0	470020252
172923340049	Tomas Orellana and Chelsey Affeldt	1760 Carl Street	\$20,000.00	4.25%	10	0	470020252
172923320082	Sherry L. Mills	1856 Malvern Street	\$11,154.00	4.25%	10	0	470020252
172923240061	Ruth Knutson	1929 Pleasant Street	\$12,000.00	4.25%	10	0	470020252

LAUDERDALE COUNCIL ACTION FORM

Meeting Date November 25, 2025

Agenda Item 2026 Truth-in-Taxation

Action Requested

Consent	☐	Public Hearing	☒	Discussion	☒
Action	☐	Resolution	☐	Work Session	☐

DESCRIPTION OF ISSUE AND PAST COUNCIL ACTION:

Included with this memo are the 2026 General Fund and Special Revenue Fund budgets and the 2026-2035 Capital Improvement Plan. These items will be formatted into a budget book that staff will distribute after adoption.

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.

In addition to the budget, in the packet are charts showing the categorical breakdown of revenue and expenses. They reflect the changing shift to less state aid; more reliance on the local levy; and increasing public safety costs. For example, in 2016, the City derived 52% of its revenue from the levy and 41% from state aids. Those numbers for 2026 are 67% and 25% respectively. On the expense side, in 2016 public safety comprised 54% of general fund expense. That number is 62% for 2026. The local levy was \$560,000 in 2016 or half of what it is today. These trends are not expected to change.

STAFF RECOMMENDATION:

City of Lauderdale

2026 TRUTH-IN-TAXATION PUBLIC HEARING
NOVEMBER 25, 2025

1

2026 Budget Highlights

Proposed General Fund Budget: Balanced at \$1,970,718

\$29,486 or 1.5% increase over 2025

City Tax Rate: 34.593% (1.378% more than 2025)

Planned Capital Improvements:

- Replace 2016 Ford F-350 Truck and Plow: \$50,000
- Replace 2010 John Deere Tractor: \$45,000
- Engage Architect on ADA Improvements: \$10,000
- Park Improvements (Wood Chips and Mats): \$10,000
- Jet and Televiser Storm Sewer System: \$50,000

2

2026 Levy

Total Proposed Levy: \$1,321,460

Fiscal Disparities: - \$ 184,612

Local Property Levy \$1,136,848

Local Levy Increase over 2025: \$69,022 or 6.5%

- \$26,738 Increase in Fiscal Disparities
- \$483 Increase in Local Government Aid (LGA)

3

2026 Tax Impact on Median Valued Home

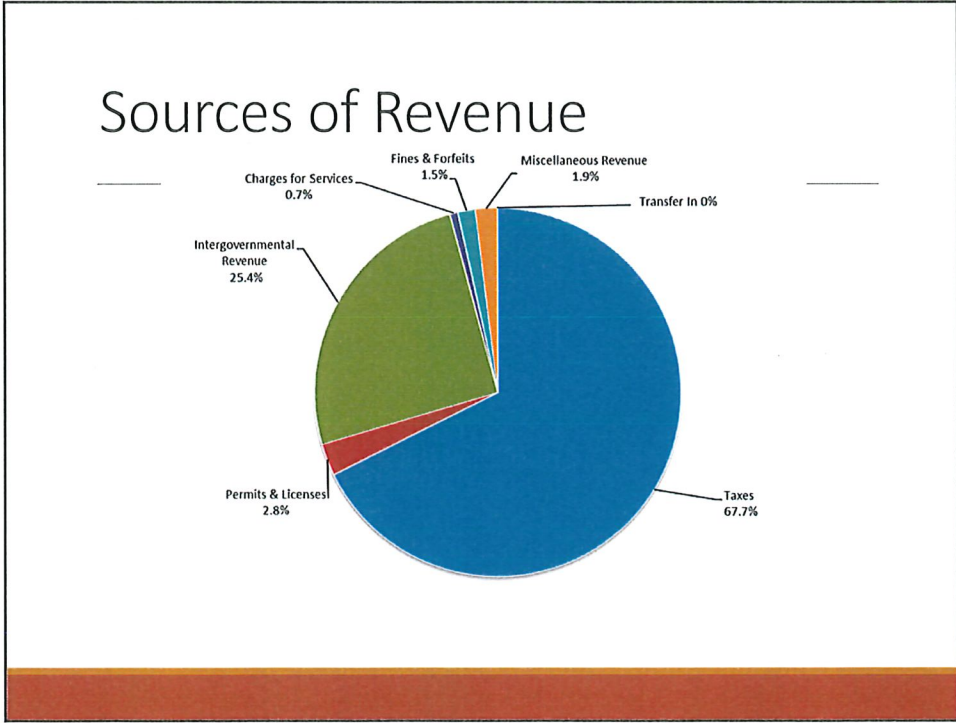
- ▶ County: \$183 or 13.4%
- ▶ City: \$98 or 10.3%
- ▶ School District: \$104 or 7.0%
- ▶ Other: \$12 or 4.0%
- ▶ **Estimated Increase: \$397**
- ▶ 2026 Median Home Value Increase: 5.1%
 - ▶ \$274,300 in 2023
 - ▶ \$300,600 in 2024
 - ▶ \$306,300 in 2025
 - ▶ \$321,900 in 2026

4

Change in 2026 Estimated Property Tax On Median Value Single Family Properties (as of 11/03/2025)														
City	School	Payable 2025 City Median Estimated Value	Payable 2026 City Median Estimated Value	% Change in Median Value	\$ Change in Estimated Tax on Median Valued Home				% Change in Estimated Tax on Median Valued Home					
					County	City	School	Other	Total	County	City	School	Other	Total
Arden Hills	621	\$400,900	\$406,400	3.2%	\$247	\$259	-\$42	\$10	\$474	10.9%	19.6%	-2.2%	2.3%	8.0%
	623	480,900	498,400	3.2%	247	259	118	10	634	10.9%	19.6%	4.9%	2.3%	9.9%
Falcon Heights	623	401,750	411,750	2.5%	187	111	82	4	384	10.1%	7.9%	4.1%	0.9%	6.8%
Gem Lake	624	443,750	460,750	3.6%	242	129	101	10	482	11.7%	7.6%	4.4%	2.9%	7.5%
Lauderdale	623	306,300	321,900	5.1%	183	98	104	12	397	13.4%	10.3%	7.0%	4.0%	9.7%
Little Canada	623	377,300	394,700	4.6%	220	93	120	13	445	12.7%	9.1%	6.4%	3.4%	8.9%
	624	377,300	394,700	4.6%	220	93	102	13	428	12.7%	9.1%	5.3%	3.4%	8.5%
Maplewood	622	340,800	353,300	3.7%	179	146	56	45	426	11.6%	9.3%	3.6%	13.3%	8.5%
	623	340,800	353,300	3.7%	179	146	90	45	460	11.6%	9.3%	5.4%	13.3%	9.0%
	624	340,800	353,300	3.7%	179	146	75	45	444	11.6%	9.3%	4.3%	13.3%	8.6%
Mounds View	621	324,100	336,600	3.9%	174	131	-18	9	297	12.0%	10.5%	-1.4%	3.3%	7.0%
New Brighton	282	379,600	388,100	2.2%	171	145	-41	4	280	9.8%	10.0%	-1.9%	1.3%	4.9%
	621	379,600	388,100	2.2%	171	145	-47	4	274	9.8%	10.0%	-3.1%	1.3%	6.4%
North Oaks	621	662,300	627,100	7.6%	737	158	79	52	1,026	16.3%	13.7%	2.2%	7.2%	10.2%
	624	662,300	627,100	7.6%	737	158	411	52	1,358	16.3%	13.7%	8.5%	7.2%	12.1%
North St. Paul	622	303,400	310,600	2.4%	136	94	30	2	262	10.0%	6.8%	2.5%	0.7%	6.0%
Roseville	621	300,500	378,600	5.0%	217	196	-5	9	418	13.2%	14.0%	-0.3%	2.6%	8.7%
	623	300,500	378,600	5.0%	217	196	122	9	544	13.2%	14.0%	6.9%	2.6%	10.6%
St. Anthony	282	418,350	422,100	1.4%	169	299	-66	2	404	8.7%	11.2%	-2.6%	0.4%	5.4%
St. Paul	625	275,300	289,200	5.0%	157	116	-16	13	271	14.2%	8.7%	-1.1%	3.6%	6.5%
Shoreview	621	421,800	438,950	4.1%	235	133	-23	13	357	12.0%	9.9%	-1.3%	3.1%	6.6%
	623	421,800	438,950	4.1%	235	133	122	13	502	12.0%	9.9%	5.6%	3.1%	8.6%
Spring Lake Park	621	296,900	309,750	4.7%	170	106	-7	11	279	13.0%	8.3%	-0.6%	4.2%	7.0%
Vadnais Heights	621	394,600	421,500	6.9%	200	135	24	19	458	15.4%	11.0%	1.5%	6.3%	9.3%
	624	394,600	421,500	6.9%	200	135	157	23	596	15.4%	11.0%	7.6%	5.9%	10.9%
White Bear Lake	624	334,200	349,400	4.5%	192	111	90	11	403	12.7%	11.5%	5.3%	3.4%	9.0%
White Bear Town	624	378,900	395,450	4.4%	215	134	97	12	458	12.4%	13.7%	5.0%	3.1%	9.1%

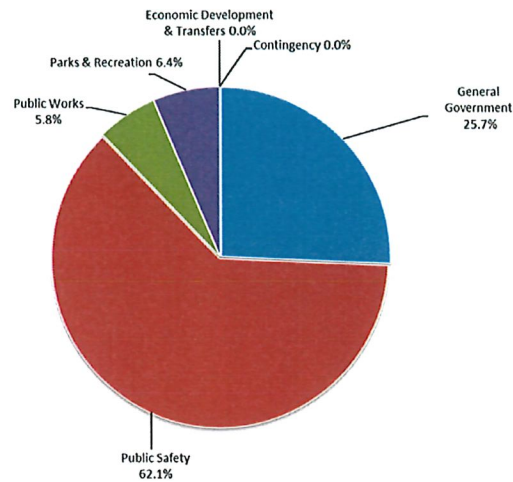
* US Census Household Income 2023. Median Household Income for Ramsey County \$111,004
Prepared by: Ramsey County, Property Tax and Election Services (TX) 11/03/2025

5



6

How Tax Dollars Are Spent



7

How Your Tax Dollars Are Spent

City Taxes for Median Value Home: ~\$1,053

▶ Police, Fire, 911	\$612
▶ Gen. Gov't: Admin, Legal, Elections...	\$212
▶ Public Works, Lighting, Buildings	\$79
▶ Planning / Zoning, Building Inspections	\$68
▶ Parks & Recreation	\$67
▶ City Council	\$15
▶ Contingency	\$0
▶ Economic Development & Transfers	\$0

8

2026 PROPOSED LEVY IMPACTS ON LAUDERDALE HOMES

	City	City	City	City	City
	Total Levy	Fiscal Disparities	Net Local Levy	Tax Capacity	Tax Rate
2025-10.4%	\$1,225,700	\$157,874	\$1,067,826	\$3,214,932	33.215%
2026-7.8%	\$1,321,460	\$184,612	\$1,136,848	\$3,286,397	34.593%
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		
Median Value 2025		\$306,300	1.9% over prior year		
Median Value 2026		\$321,900	5.1% over prior year		

	Taxable Value	x Tax %	x Tax Rate	= City Tax on Median Lauderdale Home	
2026-7.8%	\$304,321	1%	0.3459	Total Tax	\$1,052.72
2025-10.4%	\$287,317	1%	0.3321	Total Tax	\$954.31
				DIFFERENCE	\$98.41
					10.31%

	Taxable Value	x Tax %	x Tax Rate	= City Tax on \$517,200 Home	
2026-7.8%	\$517,200	1%	0.3459	Total Tax	\$1,789.13
2025-10.4%	\$517,200	1%	0.3321	Total Tax	\$1,717.86
				DIFFERENCE	\$71.27
					4.15%

**Change in 2026 Estimated Property Tax
On Median Value Single Family Properties (as of 11/03/2025)**

Payable 2025				Payable 2026 City Median Estimated Value	% Change in Median Value	\$ Change in Estimated Tax on Median Valued Home				% Change in Estimated Tax on Median Valued Home					
City	School	City Median Estimated Value				County	City	School	Other	Total	County	City	School	Other	Total
Arden Hills	621	\$480,900	\$496,400		3.2%	\$247	\$259	-\$42	\$10	\$474	10.9%	19.6%	-2.2%	2.3%	8.0%
	623	480,900	496,400		3.2%	247	259	118	10	634	10.9%	19.6%	4.9%	2.3%	9.9%
Falcon Heights	623	401,750	411,750		2.5%	187	111	82	4	384	10.1%	7.9%	4.1%	0.9%	6.8%
Gem Lake	624	443,750	460,750		3.8%	242	129	101	10	482	11.7%	7.6%	4.4%	2.9%	7.5%
Lauderdale	623	306,300	321,900		5.1%	183	98	104	12	397	13.4%	10.3%	7.0%	4.0%	9.7%
Little Canada	623	377,300	394,700		4.6%	220	93	120	13	445	12.7%	9.1%	6.4%	3.4%	8.9%
	624	377,300	394,700		4.6%	220	93	102	13	428	12.7%	9.1%	5.3%	3.4%	8.5%
Maplewood	622	340,800	353,300		3.7%	179	146	56	45	426	11.6%	9.3%	3.6%	13.3%	8.5%
	623	340,800	353,300		3.7%	179	146	90	45	460	11.6%	9.3%	5.4%	13.3%	9.0%
624	340,800	353,300		3.7%	179	146	75	45	444	11.6%	9.3%	4.3%	13.3%	8.6%	
Mounds View	621	324,100	336,800		3.9%	174	131	-18	9	297	12.0%	10.5%	-1.4%	3.3%	7.0%
New Brighton	282	379,600	388,100		2.2%	171	145	-41	4	280	9.8%	10.0%	-1.9%	1.3%	4.9%
	621	379,600	388,100		2.2%	171	145	-47	4	274	9.8%	10.0%	-3.1%	1.3%	5.4%
North Oaks	621	862,300	927,700		7.6%	737	158	79	52	1,026	16.3%	13.7%	2.2%	7.2%	10.2%
	624	862,300	927,700		7.6%	737	158	411	52	1,358	16.3%	13.7%	8.5%	7.2%	12.1%
North St. Paul	622	303,400	310,600		2.4%	136	94	30	2	262	10.0%	6.8%	2.2%	0.7%	6.0%
Roseville	621	360,500	378,600		5.0%	217	196	-5	9	418	13.2%	14.0%	-0.3%	2.8%	8.7%
	623	360,500	378,600		5.0%	217	196	122	9	544	13.2%	14.0%	6.9%	2.8%	10.6%
St. Anthony	282	416,350	422,100		1.4%	169	299	-66	2	404	8.7%	11.2%	-2.8%	0.4%	5.4%
St. Paul	625	275,300	289,200		5.0%	157	116	-16	13	271	14.2%	8.7%	-1.1%	3.8%	6.5%
Shoreview	621	421,800	438,950		4.1%	235	133	-23	13	357	12.0%	9.9%	-1.3%	3.1%	6.6%
	623	421,800	438,950		4.1%	235	133	122	13	502	12.0%	9.9%	5.8%	3.1%	8.6%
Spring Lake Park	621	295,900	309,750		4.7%	170	106	-7	11	279	13.0%	8.3%	-0.6%	4.2%	7.0%
Vadnais Heights	621	394,600	421,900		6.9%	280	135	24	19	458	15.4%	11.0%	1.5%	6.3%	9.3%
	624	394,600	421,900		6.9%	280	135	157	23	596	15.4%	11.0%	7.8%	5.9%	10.9%
White Bear Lake	624	334,200	349,400		4.5%	192	111	90	11	403	12.7%	11.5%	5.3%	3.4%	9.0%
White Bear Town	624	378,900	395,450		4.4%	215	134	97	12	458	12.4%	13.7%	5.0%	3.1%	9.1%

* US Census Household Income 2023. Median Household Income for Ramsey County \$81,004

Prepared by: Ramsey County, Property Tax and Election Services (TJV) 11/03/2025

**Stratified Percentage Change and Change in Total Property Tax from 2025 to Proposed 2026
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%	
Arden Hills	621 623	2,531 116	87 2	1,562 47	814 56	48 7	8.2% 11.2%
Blaine	621	-					
Falcon Heights	623	1,302	89	842	351	14	6.6%
Gem Lake	624	222	23	120	76	2	8.1%
Lauderdale	623	653	25	400	201	14	7.9%
Little Canada	623	2,885	110	1,747	764	46	7.8%
	624	86	8	45	30	-	8.2%
Maplewood	622	9,583	235	5,630	3,482	160	8.8%
	623	1,924	130	1,143	581	55	7.3%
	624	103	21	74	7	1	4.0%
Mounds View	621	3,280	283	2,215	722	30	6.2%
New Brighton	282	573	103	397	65	6	5.8%
	621	5,931	549	4,253	1,010	81	6.4%
North Oaks	621	1,502	69	712	601	92	9.7%
	624	625	78	291	143	22	8.2%
North St Paul	622	3,782	373	2,153	1,018	174	7.6%
Roseville	621	1,411	32	910	410	42	7.0%
	623	10,129	288	5,075	4,202	443	9.6%
Shoreview	621	8,975	566	6,247	1,944	157	6.6%
	623	722	9	400	283	13	9.1%
Spring Lake Park	621	69	5	40	20	1	5.2%
St Anthony	282	607	31	395	150	27	5.1%
St Paul	625	73,981	13,008	44,228	14,003	1,651	5.0%
Vadnais Heights	621	396	7	197	187	3	9.9%
	624	4,238	183	2,099	1,789	106	9.4%
White Bear Lake	622	1	1	0	0	0	0.0%
	624	7,780	408	4,199	2,792	238	8.7%
White Bear Town	621	6	0	2	4	0	11.1%
	624	4,573	374	2,449	1,557	144	8.3%
Total % of Total		147,986	17,077 11.5%	87,872 59.4%	37,262 25.2%	3,577 2.4%	2,198 1.5%
							6.7%

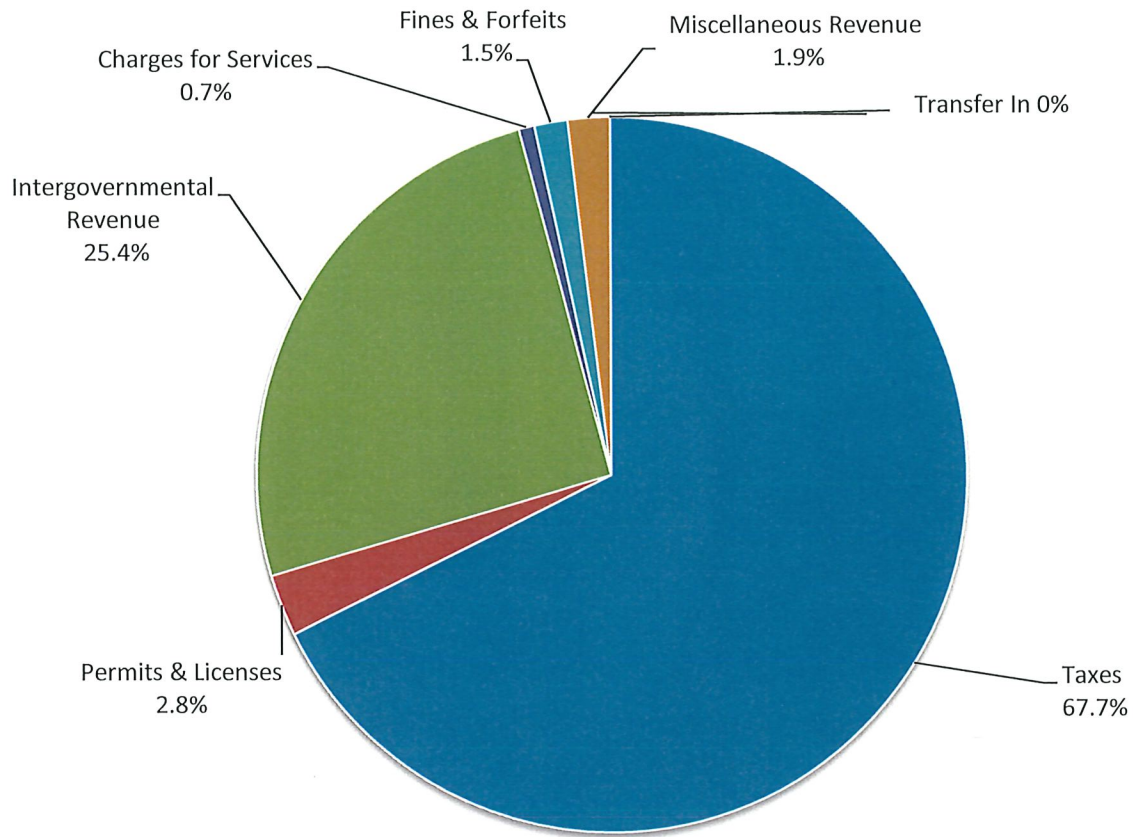
Prepared by: Ramsey County Property Tax, Records and Election Services (TJV) 11/03/2025

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	
87	165	276	311	302	289	1,101	\$443
2	10	3	5	9	7	80	\$630
							N/A
89	85	143	218	231	170	366	\$355
23	17	16	16	22	16	112	\$513
25	110	88	62	109	117	142	\$343
110	597	381	309	275	253	960	\$320
8	8	8	8	12	5	37	\$394
235	566	976	1,112	1,488	1,563	3,643	\$430
130	168	173	396	266	201	590	\$330
21	1	69	3	0	0	9	\$120
283	448	632	510	496	380	531	\$260
103	73	120	77	91	41	68	\$190
549	564	959	1,144	978	594	1,143	\$282
69	60	45	50	63	79	1,136	\$943
78	30	31	36	28	30	392	\$728
373	325	533	533	724	364	930	\$320
32	128	277	271	146	123	434	\$299
268	676	1,181	1,001	1,127	1,136	4,740	\$470
566	1,178	1,217	1,856	1,044	879	2,235	\$281
9	38	43	76	111	93	352	\$491
5	21	7	7	4	16	9	\$211
31	178	61	87	51	56	143	\$260
13,008	10,829	10,772	9,943	8,635	6,397	14,397	\$224
7	15	28	29	54	59	204	\$508
183	310	683	262	417	586	1,797	\$436
1	0	0	0	0	0	0	\$0
408	503	822	1,100	1,167	1,342	2,438	\$394
0	0	0	0	0	1	5	\$629
374	375	426	539	552	650	1,657	\$404
17,077 11.5%	17,478 11.8%	19,970 13.5%	19,961 13.5%	18,402 12.4%	15,447 10.4%	39,651 26.8%	\$298

NET TAX LEVY COMPARISON
FINAL PAYABLE 2025 LEVY VS. PROPOSED PAYABLE 2026 LEVY
(Ramsey County Portion Only)*

Taxing Authority	NET TAX CAPACITY LEVIES			MARKET VALUE BASED LEVIES		
	Final Payable 2025 Net Tax Levy	Proposed Payable 2026 Net Tax Levy	Percent Change	Final Payable 2025 Market Based Levy	Proposed Payable 2026 Market Based Levy	Percent Change
<u>County</u>						
Ramsey County	\$379,013,612	\$417,062,635	10.0%	NA	NA	NA
County Library	16,947,105	17,502,928	3.3%	NA	NA	NA
Total County	\$395,960,717	\$434,565,563	9.7%	NA	NA	NA
<u>City or Town</u>						
Arden Hills	\$6,028,012	\$7,132,270	18.3%	\$0	\$0	0.0%
Blaine*	370,141	382,693	3.4%	0	0	0.0%
Falcon Heights	2,774,759	2,882,408	3.9%	0	0	0.0%
Gem Lake	718,736	768,005	6.9%	0	0	0.0%
Lauderdale	1,225,700	1,321,460	7.8%	0	0	0.0%
Little Canada	4,929,216	5,499,154	11.6%	0	0	0.0%
Maplewood	31,823,656	34,522,856	8.5%	0	0	0.0%
Mounds View	7,052,100	7,724,589	9.5%	420,000	420,000	0.0%
New Brighton	15,153,200	16,441,200	8.5%	0	0	0.0%
North Oaks	2,794,583	3,177,439	13.7%	0	0	0.0%
North St. Paul	7,977,219	8,615,990	8.0%	0	0	0.0%
Roseville	30,352,603	33,994,915	12.0%	0	0	0.0%
St. Anthony*	2,649,573	2,947,934	11.3%	0	0	0.0%
St. Paul	220,798,794	232,501,130	5.3%	0	0	0.0%
Shoreview	17,072,628	18,577,796	8.8%	0	0	0.0%
Spring Lake Park*	111,567	124,584	11.7%	0	0	0.0%
Vadnais Heights	8,775,229	9,581,026	9.2%	0	0	0.0%
White Bear Lake*	13,583,625	14,873,176	9.5%	0	0	0.0%
Town of White Bear	6,210,324	6,990,582	12.6%	0	0	0.0%
Total City or Town	\$380,401,666	\$408,059,207	7.3%	\$420,000	\$420,000	0.0%
<u>Schools</u>						
I.S.D. #282*	\$1,822,563	\$1,850,232	1.5%	\$2,523,676	\$2,397,097	-5.0%
I.S.D. #621	27,270,312	26,603,327	-2.5%	37,016,266	36,352,246	-1.8%
I.S.D. #622*	23,091,324	23,707,440	2.7%	10,855,769	11,368,939	4.7%
I.S.D. #623	28,389,428	30,875,690	8.8%	22,370,553	22,731,175	1.6%
I.S.D. #624*	36,542,122	37,917,085	3.8%	16,697,251	17,695,256	6.0%
I.S.D. #625	144,729,117	141,177,318	-2.5%	76,119,325	75,301,893	-1.1%
Total Schools	\$261,844,866	\$262,131,092	0.1%	\$165,582,841	\$165,846,606	0.2%
<u>Special Taxing Districts</u>						
Bicentennial Pond	\$2,100	\$2,100	0.0%	NA	NA	NA
Blaine EDA*	8,655	8,608	-0.5%	NA	NA	NA
Capitol Region Watershed	10,516,667	10,516,667	0.0%	NA	NA	NA
Lake Diane Sewer	3,750	3,750	0.0%	NA	NA	NA
Maplewood EDA	-	636,000	100.0%	NA	NA	NA
Met Council*	13,845,520	14,135,966	2.1%	NA	NA	NA
Metro Watershed*	5,842,958	5,899,676	1.0%	NA	NA	NA
Middle Miss. Watershed*	43,402	45,599	5.1%	NA	NA	NA
Mosquito Control*	2,814,939	2,964,412	5.3%	NA	NA	NA
North St Paul HRA	11,000	11,000	0.0%	NA	NA	NA
Ramsey County HRA	13,584,665	14,033,600	3.3%	NA	NA	NA
Regional Rail Authority	36,219,703	36,677,004	1.3%	NA	NA	NA
Rice Creek Watershed*	2,904,547	2,925,737	0.7%	NA	NA	NA
Roseville EDA	364,856	264,856	-27.4%	NA	NA	NA
St. Anthony HRA*	58,802	59,963	2.0%	NA	NA	NA
St. Paul HRA	6,636,903	6,636,875	0.0%	NA	NA	NA
St. Paul Port Authority	5,527,366	5,523,884	-0.1%	NA	NA	NA
Shoreview HRA	325,000	325,000	0.0%	NA	NA	NA
Valley Branch Watershed*	46,081	49,026	6.4%	NA	NA	NA
Total Special Districts	\$98,756,914	\$100,719,723	2.0%	NA	NA	NA
Total Net Levy	\$1,136,964,164	\$1,205,475,585	6.0%	\$166,002,841	\$166,266,606	0.2%

CITY OF LAUDERDALE 2026 BUDGET REVENUES



Revenues

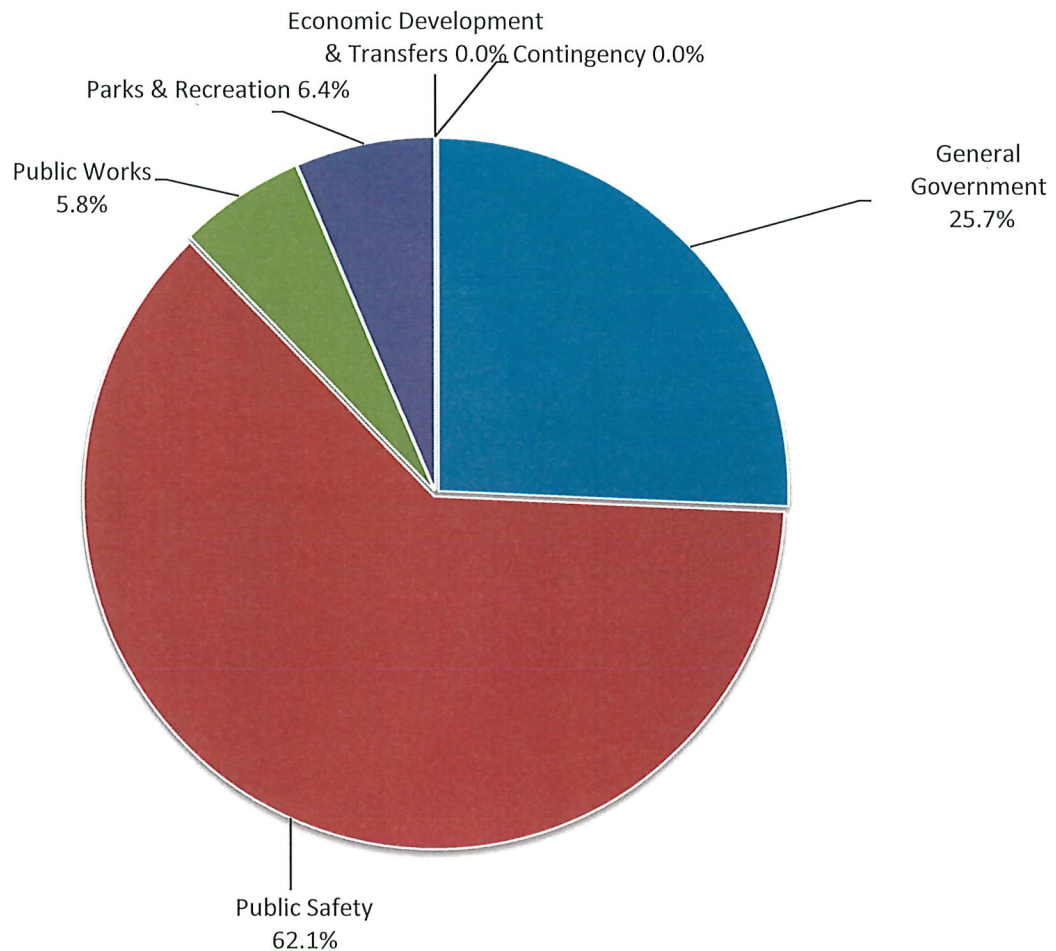
Taxes	\$ 1,333,460
Permits & Licenses	\$ 55,100
Intergovernmental Revenue	\$ 500,158
Charges for Services	\$ 14,000
Fines & Forfeits	\$ 30,000
Miscellaneous Revenue	\$ 38,000
Transfer In	\$ -

CITY OF LAUDERDALE
GENERAL FUND REVENUES
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-00000-410-31010	CURRENT AD VALOREM TAXES	\$ 972,612	\$ 1,067,826	\$ 1,136,848
101-00000-410-31020	DELINQUENT AD VALOREM TAXES	\$ 7,475	\$ -	\$ -
101-00000-410-31400	FISCAL DISPARITIES	\$ 130,959	\$ 157,874	\$ 184,612
101-00000-410-31055	EXCESS TAX INCREMENT	\$ -	\$ -	\$ -
101-00000-410-31810	FRANCHISE TAX (CABLE)	\$ -	\$ -	\$ 12,000
101-00000-410-31900	PENALTIES AND INTEREST TAXES	\$ 143	\$ -	\$ -
	TAXES	\$ 1,111,190	\$ 1,225,700	\$ 1,333,460
101-00000-410-32110	LIQUOR LICENSES	\$ 150	\$ 150	\$ 150
101-00000-410-32180	TOBACCO LICENSES	\$ 200	\$ 400	\$ 400
101-00000-410-32190	OTHER BUSINESS LICENSES	\$ 2,850	\$ 3,500	\$ 3,500
101-00000-410-32240	ANIMAL LICENSES	\$ 73	\$ 50	\$ 50
101-00000-420-32210	BUILDING PERMITS	\$ 28,690	\$ 36,000	\$ 28,000
101-00000-420-32230	PLUMBING & HEATING PERMITS	\$ 13,428	\$ 12,000	\$ 13,000
101-00000-420-32270	RENTAL HOUSING LICENSES	\$ 8,053	\$ 21,000	\$ 10,000
101-00000-430-32261	EXCAVATING PERMITS	\$ -	\$ -	\$ -
	PERMITS & LICENSES	\$ 53,443	\$ 73,100	\$ 55,100
101-00000-410-33401	LOCAL GOVERNMENT AID	\$ 499,470	\$ 499,675	\$ 500,158
101-00000-410-33422	OTHER STATE GRANTS & AIDS	\$ -	\$ -	\$ -
101-00000-410-33423	OTHER GRANTS & AIDS	\$ -	\$ -	\$ -
	INTERGOVERNMENTAL REVENUE	\$ 499,470	\$ 499,675	\$ 500,158
101-00000-410-34101	CITY HALL RENT	\$ 3,450	\$ 3,500	\$ 3,500
101-00000-410-34103	ZONING & SUBDIVISION FEES	\$ 550	\$ 1,000	\$ 1,000
101-00000-410-34108	ADMINISTRATIVE FEES	\$ 285	\$ 500	\$ 300
101-00000-420-34104	PLAN REVIEW FEES	\$ 8,249	\$ 8,500	\$ 8,500
101-00000-410-34105	SALE OF MAPS & PUBLICATIONS	\$ 175	\$ -	\$ -
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	\$ 427	\$ 300	\$ 400
101-00000-450-34920	MERCHANDISE SALES	\$ 366	\$ 300	\$ 300
	CHARGES FOR SERVICES	\$ 13,501	\$ 14,100	\$ 14,000

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-00000-420-35101	COURT FINES & ADMINISTRATIVE PENALTIES	\$ 32,220	\$ 30,000	\$ 30,000
101-00000-420-35200	FORFEITED & SEIZED ASSETS	\$ 250	\$ -	\$ -
	FINES & FORFEITS	\$ 32,470	\$ 30,000	\$ 30,000
101-00000-410-36101	SPECIAL ASSESSMENTS - COUNTY	\$ 5,199	\$ 7,000	\$ 3,000
101-00000-410-36102	PENALTIES & INTEREST	\$ 181	\$ 497	\$ 200
101-00000-410-36200	OTHER MISCELLEANOUS REVENUE	\$ 3,671	\$ 1,000	\$ 1,000
101-00000-410-36210	INTEREST ON INVESTMENTS	\$ 36,496	\$ 55,000	\$ 31,300
101-00000-410-36211	INTEREST ON INVESTMENTS (BANK)	\$ 137	\$ -	\$ -
101-00000-410-36215	OTHER FEES (CREDIT CARD)	\$ -	\$ -	\$ -
101-00000-420-36260	SURCHARGES COLLECTED	\$ 1,485	\$ 2,000	\$ 1,500
101-00000-410-36230	CONTRIBUTIONS & DONATIONS (NON COMM E\	\$ -	\$ -	\$ -
101-00000-450-36230	CONTRIBUTIONS & DONATIONS (COMM EVENT	\$ 2,350	\$ 2,000	\$ 1,000
	MISCELLANEOUS REVENUE	\$ 49,519	\$ 67,497	\$ 38,000
101-00000-410-39101	SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -
101-00000-410-39200	TRANSFER IN (PUBLIC SAFETY AID)	\$ (0)	\$ 31,160	\$ -
	OTHER SOURCES	\$ (0)	\$ 31,160	\$ -
	TOTAL GENERAL FUND REVENUE	\$ 1,759,592	\$ 1,941,232	\$ 1,970,718
	REVENUES OVER/UNDER EXPENDITURES	\$ -	\$ -	\$ -
	FUND BALANCE - January 1	\$ 1,056,254	\$ 823,158	\$ 823,158
	FUND BALANCE - December 31	\$ 823,158	\$ 823,158	\$ 823,158

CITY OF LAUDERDALE 2026 BUDGET EXPENDITURES



Expenditures

Legislative	\$ 28,278
City Administration	\$ 373,235
Elections	\$ -
Public Safety	\$ 1,144,998
Legal	\$ 24,500
General Government Buildings	\$ 32,225
Public Works	\$ 107,570
Planning, Zoning, Inspections	\$ 48,000
Street Lighting	\$ 7,300
Building Inspections	\$ 78,508
Parks & Recreation	\$ 126,104
Contingency	\$ -
Transfer	\$ -

CITY OF LAUDERDALE
GENERAL FUND EXPENSE SUMMARY
2026

Department Number	Title	2024 Actual	2025 Adopted	2026 Proposed
41110	LEGISLATIVE	\$ 24,632	\$ 27,592	\$ 28,278
41320	CITY ADMINISTRATION	\$ 304,566	\$ 333,747	\$ 373,235
41410	ELECTIONS	\$ 40,793	\$ 22,934	\$ -
41610	LEGAL	\$ 22,621	\$ 20,200	\$ 24,500
41910	PLANNING	\$ 40,101	\$ 45,205	\$ 48,000
41940	GENERAL GOVERNMENT BUILDINGS	\$ 33,610	\$ 31,550	\$ 32,225
	GENERAL GOVERNMENT	\$ 466,322	\$ 481,228	\$ 506,238
42100	PUBLIC SAFETY	\$ 1,077,015	\$ 1,147,987	\$ 1,144,998
42400	BUILDING INSPECTIONS	\$ 59,407	\$ 80,319	\$ 78,508
	PUBLIC SAFETY	\$ 1,136,421	\$ 1,228,306	\$ 1,223,506
43121	PUBLIC WORKS	\$ 162,570	\$ 104,370	\$ 107,570
43160	STREET LIGHTING	\$ 7,754	\$ 7,300	\$ 7,300
	PUBLIC WORKS	\$ 170,323	\$ 111,670	\$ 114,870
45200	PARKS & RECREATION	\$ 122,326	\$ 120,028	\$ 126,104
46500 / 49200	ECONOMIC DEVELOPMENT / CONTINGENCY	\$ -	\$ -	\$ -
49300	OTHER FINANCING USES	\$ -	\$ -	\$ -
	OTHER	\$ 122,326	\$ 120,028	\$ 126,104
TOTAL EXPENDITURES		\$ 1,895,393	\$ 1,941,232	\$ 1,970,718

CITY OF LAUDERDALE
LEGISLATIVE
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 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	\$ 17,806	\$ 17,803	\$ 17,803
101-41110-410-42010	OFFICE SUPPLIES	\$ -	\$ -	\$ -
101-41110-410-42110	GENERAL SUPPLIES	\$ 87	\$ 50	\$ 100
101-41110-410-42115	MEETINGS	\$ 116	\$ 100	\$ -
101-41110-410-42410	MINOR TOOLS & EQUIPMENT	\$ -	\$ -	\$ -
	SUPPLIES	\$ 202	\$ 150	\$ 100
101-41110-410-43140	TRAINING & EDUCATION	\$ 2,651	\$ 2,300	\$ 2,500
101-41110-410-43310	TRAVEL EXPENSE	\$ 1,340	\$ 1,000	\$ 1,200
101-41110-410-43510	LEGAL NOTICES & PUBLISHING	\$ 298	\$ 200	\$ 300
101-41110-410-43610	INSURANCE & BONDS	\$ 50	\$ 50	\$ 50
101-41110-410-44330	DUES & SUBSCRIPTIONS	\$ 2,284	\$ 6,089	\$ 6,325
	OTHER SERVICES & CHARGES	\$ 6,624	\$ 9,639	\$ 10,375
101-41110-410-45700	OFFICE FURNITURE & EQUIPMENT	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 24,632	\$ 27,592	\$ 28,278

NOTES:

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

CITY OF LAUDERDALE
CITY ADMINISTRATION
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-41320-410-41010	FULL TIME EMPLOYEES	\$ 161,113	\$ 181,279	\$ 186,717
101-41320-410-41020	OVERTIME	\$ -	\$ -	\$ -
101-41320-410-41040	TEMPORARY EMPLOYEES	\$ -	\$ -	\$ -
101-41320-410-41210	PERA	\$ 12,303	\$ 13,596	\$ 14,004
101-41320-410-41220	FICA	\$ 10,396	\$ 11,239	\$ 11,576
101-41320-410-41225	MEDICARE	\$ 2,431	\$ 2,629	\$ 2,707
101-41320-410-41250	DEFERRED COMPENSATION	\$ 1,752	\$ 1,000	\$ 2,974
101-41320-410-41310	HEALTH INSURANCE	\$ 23,423	\$ 24,904	\$ 24,000
101-41320-410-41320	DENTAL INSURANCE	\$ 435	\$ 500	\$ 500
101-41320-410-41330	LIFE INSURANCE	\$ 911	\$ 1,050	\$ 1,050
101-41320-410-41340	DISABILITY INSURANCE	\$ 689	\$ 800	\$ 750
101-41320-410-41420	UNEMPLOYMENT	\$ -	\$ -	\$ -
101-41320-410-4142X	MN PAID LEAVE PREMIUM	\$ -	\$ -	\$ 2,000
101-41320-410-41510	WORKERS COMPENSATION INSURANCE	\$ 1,353	\$ 1,450	\$ 1,494
	PERSONNEL	\$ 214,806	\$ 238,447	\$ 247,772
101-41320-410-42010	OFFICE SUPPLIES	\$ 1,154	\$ 600	\$ 1,000
101-41320-410-42020	COMPUTER SUPPLIES	\$ -	\$ 100	\$ -
101-41320-410-42030	PRINTED FORMS	\$ 5,758	\$ 5,500	\$ 5,000
101-41320-410-42110	GENERAL SUPPLIES	\$ 838	\$ 500	\$ 500
101-41320-410-42115	MEETINGS	\$ -	\$ -	\$ -
101-41320-410-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
101-41320-410-42420	MINOR COMPUTER EQUIPMENT	\$ 835	\$ 1,800	\$ 2,000
	SUPPLIES	\$ 8,585	\$ 8,500	\$ 8,500
101-41320-410-43030	AUDITING & ACCOUNTING SERVICES	\$ 29,488	\$ 30,000	\$ 30,000
101-41320-410-43060	RC ELECTION SERVICES	\$ -	\$ -	\$ 23,000
101-41320-410-43090	EXPERT & PROFESSIONAL SERVICES (IT)	\$ 25,346	\$ 35,000	\$ 25,463
101-41320-410-43140	TRAINING & EDUCATION	\$ 579	\$ 1,500	\$ 1,250
101-41320-410-43220	POSTAGE	\$ 2,220	\$ 2,000	\$ 2,500
101-41320-410-43250	OTHER COMMUNICATIONS (WEBSITE)	\$ 3,432	\$ 3,600	\$ 3,600
101-41320-410-43255	CABLE TV PROGRAMMING	\$ -	\$ -	\$ 9,000
101-41320-410-43260	CABLE COMMISSION FEE	\$ -	\$ -	\$ 4,300
101-41320-410-43310	TRAVEL EXPENSE	\$ 1,294	\$ 750	\$ 1,300
101-41320-410-43510	LEGAL NOTICES & PUBLISHING	\$ 1,631	\$ 750	\$ 750
101-41320-410-43610	INSURANCE & BONDS	\$ 1,402	\$ 2,000	\$ 1,500
101-41320-410-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
101-41320-410-44160	RENTS & LEASES	\$ 2,272	\$ 2,700	\$ 2,500
101-41320-410-44325	BANK FEES & CHARGES	\$ 1,989	\$ 200	\$ 200
101-41320-410-44330	DUES & SUBSCRIPTIONS	\$ 8,607	\$ 7,800	\$ 11,100
101-41320-410-44370	MISCELLANEOUS CHARGES	\$ 2,914	\$ 500	\$ 500
	OTHER SERVICES & CHARGES	\$ 81,174	\$ 86,800	\$ 116,963
101-41320-410-45700	OFFICE EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 304,566	\$ 333,747	\$ 373,235

NOTES

CITY OF LAUDERDALE
ELECTIONS
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-41410-410-41010	FULL TIME EMPLOYEES	\$ 13,073	\$ -	\$ -
101-41410-410-41040	TEMPORARY EMPLOYEES	\$ -	\$ -	\$ -
101-41410-410-41210	PERA	\$ 1,084	\$ -	\$ -
101-41410-410-41220	FICA	\$ 914	\$ -	\$ -
101-41410-410-41225	MEDICARE	\$ 214	\$ -	\$ -
101-41410-410-41250	DEFERRED COMPENSATION	\$ 192	\$ -	\$ -
101-41410-410-41310	HEALTH INSURANCE	\$ 2,195	\$ -	\$ -
101-41410-410-41320	DENTAL INSURANCE	\$ 51	\$ -	\$ -
101-41410-410-41330	LIFE INSURANCE	\$ 56	\$ -	\$ -
101-41410-410-41340	DISABILITY INSURANCE	\$ 63	\$ -	\$ -
101-41410-410-41510	WORKERS COMPENSATION INSURANCE	\$ 120	\$ -	\$ -
	PERSONNEL	\$ 17,962	\$ -	\$ -
101-41410-410-42010	OFFICE SUPPLIES	\$ -	\$ -	\$ -
101-41410-410-42110	GENERAL SUPPLIES	\$ 60	\$ -	\$ -
101-41410-410-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ 1,694	\$ -
	SUPPLIES	\$ 60	\$ 1,694	\$ -
101-41410-410-43510	LEGAL NOTICES PUBLISHING	\$ -	\$ -	\$ -
101-41410-410-44370	MISCELLANEOUS CHARGES (RC CONTRACT)	\$ 22,771	\$ 21,240	\$ -
	OTHER SERVICES & CHARGES	\$ 22,771	\$ 21,240	\$ -
101-41410-410-45700	OFFICE EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 40,793	\$ 22,934	\$ -

CITY OF LAUDERDALE
LEGAL
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-41610-410-43040	LEGAL SERVICES - CIVIL PROCESS	\$ 11,164	\$ 9,000	\$ 13,000
101-41610-410-43045	LEGAL SERVICES - PROSECUTION	\$ 11,457	\$ 11,200	\$ 11,500
	OTHER SERVICES & CHARGES	\$ 22,621	\$ 20,200	\$ 24,500
TOTAL EXPENDITURES		\$ 22,621	\$ 20,200	\$ 24,500

CITY OF LAUDERDALE
PLANNING, ZONING & INSPECTIONS
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-41910-410-41010	FULL TIME EMPLOYEES	\$ 20,114	\$ 27,188	\$ 28,004
101-41910-410-41210	PERA	\$ 1,462	\$ 2,039	\$ 2,100
100-41910-410-41220	FICA	\$ 1,241	\$ 1,686	\$ 1,736
101-41910-410-41225	MEDICARE	\$ 290	\$ 394	\$ 406
101-41910-410-41250	DEFERRED COMPENSATION	\$ 207	\$ 150	\$ 250
101-41910-410-41310	HEALTH INSURANCE	\$ 3,043	\$ 3,605	\$ 3,655
101-41910-410-41320	DENTAL INSURANCE	\$ 77	\$ 100	\$ 100
101-41910-410-41330	LIFE INSURANCE	\$ 129	\$ 200	\$ 200
101-41910-410-41340	DISABILITY INSURANCE	\$ 83	\$ 100	\$ 100
101-41910-410-41510	WORKERS COMPENSATION INSURANCE	\$ 163	\$ 218	\$ 224
	PERSONNEL	\$ 26,808	\$ 35,680	\$ 36,775
101-41910-410-42010	OFFICE SUPPLIES	\$ -	\$ -	\$ -
101-41910-410-42030	PRINTED FORMS	\$ -	\$ -	\$ -
101-41910-410-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
	SUPPLIES	\$ -	\$ -	\$ -
101-41910-410-43090	EXPERT & PROFESSIONAL SERVICES	\$ 10,065	\$ 6,000	\$ 8,000
101-41910-410-43091	ESCROW ACTIVITY	\$ -	\$ -	\$ -
101-41910-410-43140	TRAINING & EDUCATION	\$ -	\$ -	\$ -
101-41910-410-43220	POSTAGE	\$ -	\$ -	\$ -
101-41910-410-43610	INSURANCE & BONDS	\$ 2,999	\$ 3,300	\$ 3,000
101-41910-410-44330	DUES AND SUBSCRIPTIONS	\$ 229	\$ 225	\$ 225
	OTHER SERVICES & CHARGES	\$ 13,293	\$ 9,525	\$ 11,225
TOTAL EXPENDITURES		\$ 40,101	\$ 45,205	\$ 48,000

CITY OF LAUDERDALE
GENERAL GOVERNMENT BUILDINGS
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-41940-410-42110	GENERAL SUPPLIES	\$ 3,140	\$ 1,300	\$ 3,000
101-41940-410-42230	BUILDING REPAIR SUPPLIES	\$ -	\$ -	\$ -
101-41940-410-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
	SUPPLIES	\$ 3,140	\$ 1,300	\$ 3,000
101-41940-410-43090	EXPERT & PROFESSIONAL SERVICES	\$ 2,205	\$ 2,000	\$ 1,000
101-41940-410-43210	TELEPHONE & TELEGRAPH	\$ 1,752	\$ 2,000	\$ 1,700
101-41940-410-43250	OTHER COMMUNICATIONS (INTERNET)	\$ 5,192	\$ 5,000	\$ 5,200
101-41940-410-43610	INSURANCE & BONDS	\$ 8,766	\$ 8,500	\$ 8,500
101-41940-410-43810	ELECTRIC UTILITIES	\$ 2,627	\$ 3,000	\$ 2,800
101-41940-410-43820	WATER UTILITIES	\$ 402	\$ 350	\$ 425
101-41940-410-43830	GAS UTILITIES	\$ 2,644	\$ 3,200	\$ 2,700
101-41940-410-43840	REFUSE DISPOSAL	\$ 5,320	\$ 5,200	\$ 5,400
101-41940-410-43850	SEWER UTILITIES	\$ -	\$ -	\$ -
101-41940-410-44010	BUILDING MAINTENANCE	\$ 1,561	\$ 1,000	\$ 1,500
101-41940-410-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
101-41940-410-44160	RENTS & LEASES	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ 30,469	\$ 30,250	\$ 29,225
101-41940-410-45700	OFFICE FURNITURE & EQUIPMENT	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 33,610	\$ 31,550	\$ 32,225

CITY OF LAUDERDALE
PUBLIC SAFETY
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-42100-420-43100	DISPATCH	\$ 6,716	\$ 7,642	\$ 9,172
101-42100-420-43110	POLICE CONTRACT	\$ 983,765	\$ 1,052,453	\$ 1,045,946
101-42100-420-44370	MISCELLANEOUS CHARGES (NYFS)	\$ 5,530	\$ 5,510	\$ 5,644
101-42220-420-43120	FIRE CONTRACT	\$ 81,004	\$ 82,382	\$ 84,236
101-42220-420-43125	FIRE CALLS & INSPECTIONS	\$ -	\$ -	\$ -
101-42200-420-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ 1,077,015	\$ 1,147,987	\$ 1,144,998
101-42220-420-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 1,077,015	\$ 1,147,987	\$ 1,144,998

CITY OF LAUDERDALE
BUILDING INSPECTIONS
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-42400-420-41010	FULL TIME EMPLOYEES	\$ 11,726	\$ 15,606	\$ 16,074
101-42400-420-42010	OVERTIME	\$ -	\$ -	\$ -
101-42400-420-41210	PERA	\$ 852	\$ 1,170	\$ 1,206
101-42400-420-41220	FICA	\$ 718	\$ 968	\$ 997
101-42400-420-41225	MEDICARE	\$ 168	\$ 226	\$ 233
101-42400-420-41250	DEFERRED COMPENSATION	\$ 214	\$ 300	\$ 300
101-42400-420-41310	HEALTH INSURANCE	\$ 2,101	\$ 2,809	\$ 2,919
101-42400-420-41320	DENTAL INSURANCE	\$ 77	\$ 100	\$ 100
101-42400-420-41330	LIFE INSURANCE	\$ 14	\$ 40	\$ 50
101-42400-420-41340	DISABILITY INSURANCE	\$ 55	\$ 75	\$ 75
101-42400-420-41510	WORKERS COMPENSATION INSURANCE	\$ 96	\$ 125	\$ 129
	PERSONNEL	\$ 16,021	\$ 21,419	\$ 22,083
101-42400-420-42030	PRINTED FORMS	\$ -	\$ -	\$ -
101-42400-420-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
	SUPPLIES	\$ -	\$ -	\$ -
101-42400-420-43090	EXPERT & PROFESSIONAL (PERMITS)	\$ 42,724	\$ 57,800	\$ 44,550
101-42400-420-43095	EXPERT & PROFESSIONAL (RENTAL HOUSING)	\$ -	\$ -	\$ 9,000
101-42400-420-43100	EXPERT & PROFESSIONAL (CODE ENFORCEMENT)	\$ -	\$ -	\$ 2,000
101-42400-420-43140	TRAINING & EDUCATION	\$ -	\$ -	\$ -
101-42400-420-43220	POSTAGE	\$ -	\$ -	\$ -
101-42400-420-43310	TRAVEL EXPENSES	\$ -	\$ -	\$ -
101-42400-420-43510	LEGAL NOTICES PUBLISHING	\$ -	\$ -	\$ -
101-42400-420-43610	INSURANCE & BONDS	\$ 101	\$ 100	\$ 125
101-42400-420-44330	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -
101-42400-420-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
101-42400-420-44380	BUILDING PERMIT SURCHARGES	\$ 561	\$ 1,000	\$ 750
	OTHER SERVICES & CHARGES	\$ 43,386	\$ 58,900	\$ 56,425
TOTAL EXPENDITURES		\$ 59,407	\$ 80,319	\$ 78,508

CITY OF LAUDERDALE
PUBLIC WORKS
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-43121-430-41010	FULL TIME EMPLOYEES	\$ 38,702	\$ 40,383	\$ 41,595
101-43121-430-41020	OVERTIME	\$ 675	\$ -	\$ -
101-43121-430-41040	TEMPORARY EMPLOYEES	\$ -	\$ -	\$ -
101-43121-430-41210	PERA	\$ 2,904	\$ 3,029	\$ 3,120
101-43121-430-41220	FICA	\$ 2,863	\$ 2,504	\$ 2,579
101-43131-430-41225	MEDICARE	\$ 669	\$ 586	\$ 603
101-43121-430-41250	DEFERRED COMPENSATION	\$ 7,150	\$ 7,160	\$ 7,460
101-43121-430-41310	HEALTH INSURANCE	\$ 571	\$ 600	\$ 600
101-43121-430-41320	DENTAL INSURANCE	\$ -	\$ -	\$ -
101-43121-430-41330	LIFE INSURANCE	\$ 221	\$ 300	\$ 300
101-43121-430-41340	DISABILITY INSURANCE	\$ 215	\$ 250	\$ 250
101-43121-430-41510	WORKERS COMPENSATION INSURANCE	\$ 1,911	\$ 1,858	\$ 1,913
	PERSONNEL	\$ 55,881	\$ 56,670	\$ 58,420
101-43121-430-42110	GENERAL SUPPLIES	\$ 417	\$ 500	\$ 1,000
101-43121-430-42120	MOTOR FUELS	\$ 3,576	\$ 3,200	\$ 4,000
101-43121-430-42130	LUBRICANTS & ADDITIVES	\$ -	\$ -	\$ -
101-43121-430-42160	CHEMICALS & CHEMICAL PRODUCTS	\$ -	\$ -	\$ -
101-43121-430-42170	SAFETY EQUIPMENT	\$ -	\$ -	\$ -
101-43121-430-42210	VEHICLE/EQUIPMENT PARTS	\$ 4,008	\$ 1,000	\$ 1,000
101-43121-430-42220	TIRES	\$ -	\$ -	\$ -
101-43121-430-42240	STREET MAINTENANCE MATERIALS	\$ -	\$ -	\$ -
101-43121-430-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
101-43121-430-42420	MINOR COMPUTER EQUIPMENT	\$ -	\$ -	\$ -
	SUPPLIES	\$ 8,001	\$ 4,700	\$ 6,000
101-43121-430-43030	ENGINEERING	\$ -	\$ 1,000	\$ -
101-43121-430-43090	EXPERT & PROFESSIONAL SERVICES (SNOW)	\$ 29,899	\$ 30,000	\$ 31,000
101-43121-430-43095	TREE TRIMMING AND REMOVAL	\$ 56,550	\$ 10,000	\$ 10,000
101-43121-430-43097	TREE ABATEMENT & REMOVAL AGREEMENT	\$ 5,925	\$ -	\$ -
101-43121-430-43140	TRAINING & EDUCATION	\$ 230	\$ 500	\$ 500
101-43121-430-43210	TELEPHONE & TELEGRAPH	\$ -	\$ -	\$ -
101-43121-430-43250	OTHER COMMUNICATION	\$ -	\$ -	\$ -
101-43121-430-43310	TRAVEL EXPENSE	\$ -	\$ -	\$ -
101-43121-430-43610	INSURANCE & BONDS	\$ 640	\$ 500	\$ 500
101-43121-430-44010	BUILDING MAINTENANCE	\$ -	\$ -	\$ -
101-43121-430-44040	VEHICLE/EQUIPMENT REPAIRS	\$ 5,293	\$ 1,000	\$ 1,000
101-43121-430-44160	RENTS & LEASES	\$ -	\$ -	\$ -
101-43121-430-44330	DUES & SUBSCRIPTIONS	\$ -	\$ -	\$ -
101-43121-430-44390	TAXES & LICENSES	\$ 151	\$ -	\$ 150
	OTHER SERVICES & CHARGES	\$ 98,687	\$ 43,000	\$ 43,150
101-43121-430-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 162,570	\$ 104,370	\$ 107,570

CITY OF LAUDERDALE
STREET LIGHTING
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-43160-430-43810	ELECTRIC UTILITIES	\$ 6,584	\$ 7,300	\$ 6,800
101-43160-430-44040	VEHICLE/EQUIPMENT REPAIRS	\$ 1,170	\$ -	\$ 500
	OTHER SERVICES & CHARGES	\$ 7,754	\$ 7,300	\$ 7,300
TOTAL EXPENDITURES		\$ 7,754	\$ 7,300	\$ 7,300

CITY OF LAUDERDALE
PARKS & RECREATION
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-45200-450-41010	FULL TIME EMPLOYEES	\$ 74,246	\$ 73,580	\$ 75,787
101-45200-450-41020	OVERTIME	\$ 810	\$ -	\$ -
101-45200-450-41040	TEMPORARY EMPLOYEES	\$ 3,151	\$ 6,000	\$ 6,000
101-45200-450-41210	PERA	\$ 5,313	\$ 5,518	\$ 5,684
101-45200-450-41220	FICA	\$ 5,183	\$ 4,934	\$ 5,071
101-45200-450-41225	MEDICARE	\$ 1,212	\$ 1,154	\$ 1,186
101-45200-450-41250	DEFERRED COMPENSATION	\$ 8,932	\$ 8,948	\$ 9,400
101-45200-450-41310	HEALTH INSURANCE	\$ 5,084	\$ 4,950	\$ 5,100
101-45200-450-41320	DENTAL INSURANCE	\$ 153	\$ 160	\$ 198
101-45200-450-41330	LIFE INSURANCE	\$ 384	\$ 475	\$ 400
101-45200-450-41340	DISABILITY INSURANCE	\$ 369	\$ 425	\$ 400
101-45200-450-41420	UNEMPLOYMENT	\$ -	\$ -	\$ -
101-45200-450-41510	WORKERS COMPENSATION INSURANCE	\$ 2,291	\$ 2,219	\$ 2,278
	PERSONNEL	\$ 107,130	\$ 108,363	\$ 111,504
101-45200-450-42030	PRINTED FORMS	\$ -	\$ -	\$ -
101-45200-450-42110	GENERAL SUPPLIES	\$ 2,125	\$ 1,500	\$ 1,500
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	\$ -
101-45200-450-42990	MERCHANDISE FOR RESALE	\$ -	\$ -	\$ -
	SUPPLIES	\$ 2,125	\$ 2,000	\$ 1,500
101-45200-450-43090	EXPERT & PROFESSIONAL SERVICES	\$ 2,010	\$ 1,000	\$ 2,000
101-45200-450-43130	COMMUNITY EVENTS	\$ 4,586	\$ 2,500	\$ 4,500
101-45200-450-43135	ENVIRO & SUSTAINABILITY COMMISSION	\$ -	\$ -	\$ 1,000
101-45200-450-43140	TRAINING & EDUCATION	\$ -	\$ -	\$ -
101-45200-450-43210	TELEPHONE & TELEGRAPH	\$ -	\$ -	\$ -
101-45200-450-43310	TRAVEL EXPENSE	\$ -	\$ -	\$ -
101-45200-450-43610	INSURANCE & BONDS	\$ 237	\$ 200	\$ 250
101-45200-450-43810	ELECTRIC UTILITIES	\$ 685	\$ 750	\$ 800
101-45200-450-43820	WATER UTILITIES	\$ 416	\$ 575	\$ 700
101-45200-450-43830	GAS UTILITIES	\$ 526	\$ 640	\$ 650
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)	\$ 3,123	\$ 2,200	\$ 3,200
101-45200-450-44382	RECREATION PROGRAMS	\$ 1,489	\$ 1,800	\$ -
	OTHER SERVICES & CHARGES	\$ 13,072	\$ 9,665	\$ 13,100
101-45200-450-45200	BUILDING & IMPROVEMENTS	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 122,326	\$ 120,028	\$ 126,104

CITY OF LAUDERDALE
ECONOMIC DEVELOPMENT
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-46500-462-43090	EXPERT & PROFESSIONAL SERVICES	\$ -	\$ -	\$ -
101-46500-462-44370	MISCELLANEOUS	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ -

CITY OF LAUDERDALE
MISCELLANEOUS UNALLOCATED EXPENDITURES
2025

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-49200-410-48100	CONTINGENCY	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ -

CITY OF LAUDERDALE
OTHER FINANCING USES
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
101-49300-410-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	TRANSFERS	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ -

CITY OF LAUDERDALE
SPECIAL REVENUE FUNDS
2026

Fund	Fund Title	2024 Actual	2025 Adopted	2026 Proposed
226	COMMUNICATIONS	\$ 14,124	\$ 12,750	\$ -
227	RECYCLING	\$ 85,844	\$ 81,200	\$ 88,106
228	AMERICAN RESCUE PLAN ACT	\$ (0)	\$ -	\$ -
	TOTAL REVENUES	\$ 99,968	\$ 93,950	\$ 88,106
226	COMMUNICATIONS	\$ 24,189	\$ 13,300	\$ -
227	RECYCLING	\$ 78,667	\$ 78,012	\$ 81,462
228	AMERICAN RESCUE PLAN ACT	\$ (0)	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 102,855	\$ 91,312	\$ 81,462

CITY OF LAUDERDALE
COMMUNICATIONS
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
226-00000-410-31810	FRANCHISE TAX	\$ 12,730	\$ 12,000	\$ -
226-00000-410-36210	INTEREST ON INVESTMENTS	\$ 1,394	\$ 750	\$ -
226-00000-000-39200	TRANSFER IN	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 14,124	\$ 12,750	\$ -
226-49840-410-41010	FULL TIME EMPLOYEES	\$ 8,247	\$ -	\$ -
226-49840-410-41210	PERA	\$ 599	\$ -	\$ -
226-49840-410-41220	FICA	\$ 508	\$ -	\$ -
226-49840-410-41225	MEDICARE	\$ 119	\$ -	\$ -
226-49840-410-41250	DEFERRED COMPENSATION	\$ 124	\$ -	\$ -
226-49840-410-41310	HEALTH INSURANCE	\$ 1,450	\$ -	\$ -
226-49840-410-41320	DENTAL INSURANCE	\$ 51	\$ -	\$ -
226-49840-410-41330	LIFE INSURANCE	\$ 32	\$ -	\$ -
226-49840-410-41340	DISABILITY INSURANCE	\$ 37	\$ -	\$ -
226-49840-410-41510	WORKERS COMPENSATION INSURANCE	\$ 68	\$ -	\$ -
	PERSONNEL	\$ 11,234	\$ -	\$ -
226-49840-410-42010	OFFICE SUPPLIES	\$ -	\$ -	\$ -
226-49840-410-42020	COMPUTER SUPPLIES	\$ 248	\$ -	\$ -
	SUPPLIES	\$ 248	\$ -	\$ -
226-49840-410-43130	SPECIAL PROGRAMS	\$ 8,962	\$ 9,000	\$ -
226-49840-410-44160	RENTS & LEASES (CABLE COMM FEE)	\$ 3,744	\$ 4,300	\$ -
226-49840-410-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ 12,707	\$ 13,300	\$ -
226-49840-410-45700	OFFICE EQUIPMENT & FURNITURE	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 24,189	\$ 13,300	\$ -
REVENUES OVER/UNDER EXPENDITURES		\$ (10,065)	\$ (550)	\$ -

CITY OF LAUDERDALE
 RECYCLING
 2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
227-00000-430-33620	COUNTY GRANTS	\$ 4,826	\$ 6,200	\$ 7,998
227-00000-430-36101	SPECIAL ASSESSMENTS - COUNTY	\$ 77,217	\$ 73,000	\$ 78,108
227-00000-430-36102	PENALTIES & INTEREST	\$ 384	\$ -	\$ -
227-00000-430-36210	INTEREST ON INVESTMENTS	\$ 3,417	\$ 2,000	\$ 2,000
	TOTAL REVENUES	\$ 85,844	\$ 81,200	\$ 88,106
227-43245-430-41010	FULL TIME EMPLOYEES	\$ 21,260	\$ 17,317	\$ 17,837
227-43245-430-41210	PERA	\$ 1,545	\$ 1,299	\$ 1,338
227-43245-430-41220	FICA	\$ 1,313	\$ 1,074	\$ 1,106
227-43245-430-41225	MEDICARE	\$ 307	\$ 251	\$ 259
227-43245-430-41250	DEFERRED COMPENSATION	\$ 281	\$ 100	\$ 250
227-43245-430-41310	HEALTH INSURANCE	\$ 3,699	\$ 2,974	\$ 2,944
227-43245-430-41320	DENTAL INSURANCE	\$ 128	\$ 125	\$ 125
227-43245-430-41330	LIFE INSURANCE	\$ 114	\$ 75	\$ 75
227-43245-430-41340	DISABILITY INSURANCE	\$ 93	\$ 50	\$ 50
227-43245-430-41510	WORKERS COMPENSATION INSURANCE	\$ 175	\$ 139	\$ 143
	PERSONNEL	\$ 28,915	\$ 23,404	\$ 24,127
227-43245-430-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
227-43245-430-42115	MEETING EXPENSES	\$ -	\$ -	\$ -
	SUPPLIES	\$ -	\$ -	\$ -
227-43245-430-43130	RECYCLING CONTRACTOR	\$ 49,082	\$ 54,258	\$ 56,985
227-43245-430-43430	ADVERTISING - OTHER	\$ -	\$ -	\$ -
227-43245-430-44330	DUES & SUBSCRIPTIONS	\$ 669	\$ 350	\$ 350
	OTHER SERVICES & CHARGES	\$ 49,751	\$ 54,608	\$ 57,335
	TOTAL EXPENDITURES	\$ 78,667	\$ 78,012	\$ 81,462
REVENUES OVER/UNDER EXPENDITURES		\$ 7,178	\$ 3,188	\$ 6,644

CITY OF LAUDERDALE
DEBT SERVICE FUNDS
2026

Fund	Fund Title	2024 Actual	2025 Adopted	2026 Adopted
306	GO IMPROVEMENT BONDS 2019A	<u>\$ 125,986</u>	<u>\$ 123,439</u>	<u>\$ 123,601</u>
	TOTAL REVENUES	<u>\$ 125,986</u>	<u>\$ 123,439</u>	<u>\$ 123,601</u>
306	GO IMPROVEMENT BONDS 2019A	<u>\$ 120,160</u>	<u>\$ 116,500</u>	<u>\$ 116,875</u>
	TOTAL EXPENDITURES	<u>\$ 120,160</u>	<u>\$ 116,500</u>	<u>\$ 116,875</u>

CITY OF LAUDERDALE
DEBT SERVICE - GO IMPROVEMENT BONDS 2019A
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
306-00000-430-36210	INTEREST ON INVESTMENTS	\$ 10,184	\$ 4,000	\$ 6,000
306-00000-450-36101	SPECIAL ASSESSMENT - COUNTY	\$ 40,601	\$ 42,452	\$ 42,452
306-00000-450-36102	PENALTIES AND INTEREST	\$ 6,948	\$ 8,809	\$ 7,047
306-00000-450-36103	DELINQUENT SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -
306-00000-462-39200	TRANSFER IN	\$ 68,253	\$ 68,178	\$ 68,102
306-47000-462-39300	BONDS PROCEEDS	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 125,986	\$ 123,439	\$ 123,601
306-47000-462-43090	PROFESSIONAL SERVICES	\$ 3,825	\$ 1,000	\$ 4,000
306-47000-462-44370	MISCELLANEOUS CHARGES	\$ 23	\$ -	\$ -
306-47000-462-47110	BOND PRINCIPAL	\$ 100,000	\$ 100,000	\$ 100,000
306-47000-462-47210	BOND INTEREST	\$ 16,313	\$ 15,500	\$ 12,875
	OTHER FINANCING	\$ 120,160	\$ 116,500	\$ 116,875
	TOTAL EXPENDITURES	\$ 120,160	\$ 116,500	\$ 116,875
REVENUES OVER/UNDER EXPENDITURES		\$ 5,825	\$ 6,939	\$ 6,726

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT FUNDS
2026

Fund	Fund Title	2024 Actual	2025 Adopted	2026 Proposed
401	GENERAL CAPITAL	\$ 15,723	\$ 3,200	\$ 3,200
403	STREET CAPITAL	\$ 60,004	\$ 51,778	\$ 50,133
404	PARK CAPITAL	\$ 9,025	\$ 7,000	\$ 9,000
406	PARK DEDICATION	\$ 15,813	\$ 12,000	\$ 14,000
414	DEVELOPMENT	\$ 66,515	\$ 11,000	\$ 15,000
415	HOUSING REDEVELOPMENT	\$ -	\$ -	\$ -
416	TIF DISTRICT NO. 1-2	\$ 25,435	\$ 12,505	\$ 35,050
	TOTAL REVENUES	\$ 192,516	\$ 97,483	\$ 126,383
401	GENERAL CAPITAL	\$ 77,730	\$ 86,160	\$ 105,000
402	STREET CAPITAL	\$ 6,511	\$ 5,500	\$ 5,000
404	PARK CAPITAL	\$ -	\$ 10,000	\$ 10,000
406	PARK DEDICATION	\$ -	\$ -	\$ -
414	DEVELOPMENT	\$ 74,753	\$ 68,178	\$ 68,102
415	HOUSING REDEVELOPMENT	\$ -	\$ -	\$ -
416	TIF DISTRICT NO 1-2	\$ 23,469	\$ 12,600	\$ 33,000
	TOTAL EXPENDITURES	\$ 182,464	\$ 182,438	\$ 221,102

CITY OF LAUDERDALE
GENERAL CAPITAL
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
401-00000-410-33422	OTHER STATE GRANTS & AIDS	\$ -	\$ -	\$ -
401-00000-410-36200	OTHER MISCELLANEOUS REVENUE	\$ 12,000	\$ -	\$ -
401-00000-410-36210	INTEREST ON INVESTMENTS	\$ 3,723	\$ 3,200	\$ 3,200
401-00000-410-39200	TRANSFER IN	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 15,723	\$ 3,200	\$ 3,200
401-41940-410-44370	MISCELLANEOUS CHARGES	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ -	\$ -	\$ -
401-41940-410-45200	BUILDING & IMPROVEMENTS	\$ 3,450	\$ 10,000	\$ 10,000
401-41940-410-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ 3,540	\$ -	\$ -
401-41940-410-45400	MACHINERY & EQUIPMENT	\$ 41,254	\$ -	\$ 45,000
401-41940-410-45500	VEHICLES	\$ 29,486	\$ 45,000	\$ 50,000
	CAPITAL OUTLAY	\$ 77,730	\$ 55,000	\$ 105,000
401-41940-410-47200	TRANSFER OUT	\$ -	\$ 31,160	\$ -
	OTHER FINANCING	\$ -	\$ 31,160	\$ -
	TOTAL EXPENDITURES	\$ 77,730	\$ 86,160	\$ 105,000
REVENUES OVER/UNDER EXPENDITURES		\$ (62,007)	\$ (82,960)	\$ (101,800)

CITY OF LAUDERDALE
STREET CAPITAL
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
403-00000-430-33422	OTHER STATE GRANTS & AIDS	\$ 27,648	\$ 36,778	\$ 30,133
403-00000-430-36101	SPECIAL ASSESSMENT - COUNTY	\$ 5,827	\$ -	\$ -
403-00000-430-36102	PENALTIES & INTEREST	\$ 1,693	\$ -	\$ -
403-00000-430-36200	OTHER MISCELLANEOUS REVENUE	\$ 55	\$ -	\$ -
403-00000-430-36210	INTEREST ON INVESTMENTS	\$ 24,783	\$ 15,000	\$ 20,000
403-00000-430-39200	TRANSFER IN	\$ -	\$ -	\$ -
403-47000-430-39300	BOND PROCEEDS	\$ -	\$ -	\$ -
403-47000-430-39320	BOND PREMIUM	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 60,004	\$ 51,778	\$ 50,133
403-43121-430-43030	ENGINEERING	\$ 6,216	\$ 5,000	\$ 5,000
403-43121-430-43090	EXPERT & PROFESSIONAL SERVICES	\$ 295	\$ 500	\$ -
403-43121-430-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ 6,511	\$ 5,500	\$ 5,000
403-43121-430-47200	TRANSFER OUT	\$ -	\$ -	\$ -
403-47000-430-47600	ISSUANCE COSTS	\$ -	\$ -	\$ -
	OTHER FINANCING	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 6,511	\$ 5,500	\$ 5,000
REVENUES OVER/UNDER EXPENDITURES		\$ 53,493	\$ 46,278	\$ 45,133

CITY OF LAUDERDALE
PARK CAPITAL
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
404-00000-450-36200	OTHER MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
404-00000-450-36210	INTEREST ON INVESTMENTS	\$ 9,025	\$ 7,000	\$ 9,000
404-00000-450-36230	CONTRIBUTIONS & DONATIONS	\$ -	\$ -	\$ -
404-00000-450-36250	PARKLAND FEES	\$ -	\$ -	\$ -
404-0000-450-39200	TRANSFER IN	\$ -	\$ -	\$ -
	TOTAL REVENUES	<u><u>\$ 9,025</u></u>	<u><u>\$ 7,000</u></u>	<u><u>\$ 9,000</u></u>
404-45200-450-42410	MINOR EQUIPMENT & TOOLS	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	\$ -	\$ -	\$ -
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	\$ -	\$ 10,000	\$ 10,000
404-45200-450-45400	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
404-45200-450-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	OTHER FINANCING	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	<u><u>\$ -</u></u>	<u><u>\$ 10,000</u></u>	<u><u>\$ 10,000</u></u>
REVENUES OVER/UNDER EXPENDITURES		\$ 9,025	\$ (3,000)	\$ (1,000)

CITY OF LAUDERDALE
PARK DEDICATION
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
406-00000-450-36200	OTHER MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
406-00000-450-36210	INTEREST ON INVESTMENTS	\$ 15,813	\$ 12,000	\$ 14,000
406-00000-450-36250	PARKLAND FEES	\$ -	\$ -	\$ -
406-0000-450-39200	TRANSFER IN	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 15,813	\$ 12,000	\$ 14,000
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	\$ -	\$ -	\$ -
	CAPITAL OUTLAY	\$ -	\$ -	\$ -
406-45200-450-47200	TRANSFER OUT	\$ -	\$ -	\$ -
	OTHER FINANCING	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -
REVENUES OVER/UNDER EXPENDITURES		\$ 15,813	\$ 12,000	\$ 14,000

CITY OF LAUDERDALE
DEVELOPMENT
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
414-00000-462-36200	OTHER MISCELLANEOUS REVENUE	\$ 50,000	\$ -	\$ -
414-00000-462-36210	INVESTMENT INTEREST	\$ 16,515	\$ 11,000	\$ 15,000
414-00000-462-36230	DONATIONS	\$ -	\$ -	\$ -
414-00000-462-39200	TRANSFER IN	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 66,515	\$ 11,000	\$ 15,000
414-46500-462-44370	MISCELLANEOUS CHARGES	\$ 3,250	\$ -	\$ -
414-46500-462-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ 3,250	\$ -	\$ -
414-46500-462-47200	TRANSFER OUT	\$ 68,253	\$ 68,178	\$ 68,102
	OTHER FINANCING	\$ 74,753	\$ 68,178	\$ 68,102
	TOTAL EXPENDITURES	\$ 74,753	\$ 68,178	\$ 68,102
REVENUES OVER/UNDER EXPENDITURES		\$ (8,238)	\$ (57,178)	\$ (53,102)

CITY OF LAUDERDALE
HOUSING DEVELOPMENT
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
415-00000-461-36200	OTHER MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -
415-00000-461-36210	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -
415-00000-461-39200	TRANSFER IN	\$ -	\$ -	\$ -
415-00000-461-39310	GAIN ON SALE	\$ -	\$ -	\$ -
	TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
415-46310-461-44370	TAXES AND LICENSES	\$ -	\$ -	\$ -
415-46310-461-45100	LAND	\$ -	\$ -	\$ -
	OTHER FINANCING	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
REVENUES OVER/UNDER EXPENDITURES		\$ -	\$ -	\$ -

CITY OF LAUDERDALE
TIF DISTRICT NO. 1-2
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
416-00000-462-31050	TAX INCREMENT	\$ 25,344	\$ 12,500	\$ 35,000
416-00000-462-36210	INTEREST ON INVESTMENTS	\$ 90	\$ 5	\$ 50
416-00000-462-39200	TRANSFER IN	\$ -	\$ -	\$ -
416-00000-462-39310	GAIN ON SALE	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 25,435	\$ 12,505	\$ 35,050
416-46500-462-44370	MISCELLANEOUS CHARGES	\$ 659	\$ 600	\$ 2,000
416-46500-462-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ -	\$ -	\$ -
416-46500-462-47110	BOND PRINCIPAL (FERN)	\$ 22,810	\$ 12,000	\$ 31,000
416-46500-462-47200	TRANSFER OUT	\$ -	\$ -	\$ -
416-47111-462-39300	BOND PROCEEDS	\$ -	\$ -	\$ -
416-47000-462-47600	BOND ISSUANCE COSTS	\$ -	\$ -	\$ -
	OTHER FINANCING	\$ 23,469	\$ 12,600	\$ 33,000
	TOTAL EXPENDITURES	\$ 23,469	\$ 12,600	\$ 33,000
REVENUES OVER/UNDER EXPENDITURES		\$ 1,965	\$ (95)	\$ 2,050

CITY OF LAUDERDALE
ENTERPRISE FUNDS
2026

Fund	Fund Title	2024 Actual	2025 Adopted	2026 Proposed
602	SANITARY SEWER	\$ 383,792	\$ 360,000	\$ 373,200
603	STORM WATER	\$ 177,280	\$ 163,000	\$ 178,000
	TOTAL REVENUES	<u>\$ 561,071</u>	<u>\$ 523,000</u>	<u>\$ 551,200</u>
602	SANITARY SEWER	\$ 404,492	\$ 614,724	\$ 335,253
603	STORM WATER	\$ 187,602	\$ 161,130	\$ 167,682
	TOTAL EXPENDITURES	<u>\$ 592,093</u>	<u>\$ 775,854</u>	<u>\$ 502,935</u>

CITY OF LAUDERDALE
SANITARY SEWER
2026

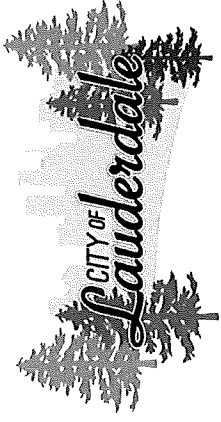
Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
602-00000-000-33422	OTHER STATE GRANTS & AIDS	\$ -	\$ -	\$ -
602-00000-000-33439	PERA Pension Other Revenue	\$ 1,108	\$ -	\$ -
602-00000-000-36210	INTEREST ON INVESTMENTS	\$ 41,878	\$ 30,000	\$ 30,000
602-00000-460-36101	SPECIAL ASSESSMENTS - COUNTY	\$ 3,421	\$ -	\$ -
602-00000-460-36102	PENALTIES & INTEREST - COUNTY	\$ 975	\$ -	\$ -
602-00000-000-37210	SEWER CHARGES	\$ 333,925	\$ 330,000	\$ 343,200
602-00000-000-37290	SEWER ACCESS CHARGES	\$ 2,485	\$ -	\$ -
602-00000-000-39101	SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -
602-00000-000-39110	GAIN ON DISPOSAL	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 383,792	\$ 360,000	\$ 373,200
602-49410-000-41290	PENSION EXPENSE	\$ 3,623	\$ -	\$ -
	PENSION	\$ 3,623	\$ -	\$ -
602-49450-000-41010	FULL TIME EMPLOYEES	\$ 58,474	\$ 62,386	\$ 64,257
602-49450-000-41020	OVERTIME	\$ 675	\$ -	\$ -
602-49450-000-41190	OTHER PAY	\$ -	\$ -	\$ -
602-49450-000-41195	COMP ABSENCES/OPEB	\$ -	\$ -	\$ -
602-49450-000-41210	PERA	\$ 4,220	\$ 4,679	\$ 4,819
602-49450-000-41220	FICA	\$ 3,973	\$ 3,868	\$ 3,984
602-49450-000-41225	MEDICARE	\$ 929	\$ 905	\$ 932
602-49450-000-41250	DEFERRED COMPENSATION	\$ 7,320	\$ 7,959	\$ 8,394
602-49450-000-41310	HEALTH INSURANCE	\$ 2,860	\$ 3,000	\$ 3,000
602-49450-000-41320	DENTAL INSURANCE	\$ 26	\$ 50	\$ 35
602-49450-000-41330	LIFE INSURANCE	\$ 318	\$ 325	\$ 325
602-49450-000-41340	DISABILITY INSURANCE	\$ 287	\$ 300	\$ 300
602-49450-000-41510	WORKERS COMPENSATION INSURANCE	\$ 3,422	\$ 3,362	\$ 3,463
	PERSONNEL	\$ 82,504	\$ 86,834	\$ 89,509
602-49450-000-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
602-49450-000-42120	MOTOR FUELS	\$ 798	\$ 850	\$ 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	\$ -	\$ -	\$ -
	SUPPLIES	\$ 798	\$ 850	\$ 850
602-49450-000-43010	AUDITING & ACCOUNTING SERVICES	\$ 6,319	\$ 6,500	\$ 6,500
602-49450-000-43030	ENGINEERING	\$ 25,705	\$ 20,000	\$ 20,000
602-49450-000-43090	EXPERT & PROFESSIONAL SERVICES (PS)	\$ 19,436	\$ 14,000	\$ 17,000
602-49450-000-43091	EXPERT & PROFESSIONAL SERVICES (C/T)	\$ -	\$ 40,000	\$ 2,000
602-49450-000-43140	TRAINING & EDUCATION	\$ 585	\$ 700	\$ 700
602-49450-000-43210	TELEPHONE & TELEGRAPH	\$ 525	\$ 650	\$ 650
602-49450-000-43310	TRAVEL EXPENSE	\$ -	\$ 100	\$ -
602-49450-000-43430	ADVERTISING - OTHER	\$ -	\$ -	\$ -
602-49450-000-43610	INSURANCE & BONDS	\$ 3,266	\$ 4,000	\$ 3,500
602-49450-000-43820	WATER UTILITIES	\$ 106	\$ 150	\$ 150
602-49450-000-43850	SEWER - MET COUNCIL	\$ 169,760	\$ 178,040	\$ 181,094

602-49450-000-43860.	MET COUNCIL GRANTS	\$ -	\$ -	\$ -
602-49450-000-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
602-49450-000-44060	LAUNDRY SERVICES	\$ 1,208	\$ 1,200	\$ 1,300
602-49450-000-44160	RENTS & LEASES	\$ -	\$ -	\$ -
602-49450-000-44200	DEPRECIATION	\$ 73,892	\$ -	\$ -
602-49450-000-44330	DUES & SUBSCRIPTIONS (GIS)	\$ 2,667	\$ 2,700	\$ 3,000
602-49450-000-44370	MISCELLANEOUS CHARGES	\$ 12,641	\$ 9,000	\$ 9,000
602-49450-000-44390	TAXES & LICENSES	\$ -	\$ -	\$ -
602-49450-000-44450	CLAIMS & DAMAGES	\$ -	\$ -	\$ -
	OTHER SERVICES & CHARGES	<u>\$ 316,110</u>	<u>\$ 277,040</u>	<u>\$ 244,894</u>
602-49450-000-45300	IMPROVEMENTS OTHER THAN BUILDINGS	\$ 5,080	\$ 250,000	\$ -
602-49450-000-45500	VEHICLES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	CAPITAL OUTLAY	<u>\$ 5,080</u>	<u>\$ 250,000</u>	<u>\$ -</u>
602-49450-000-47200	TRANSFER OUT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	OTHER FINANCING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	TOTAL EXPENDITURES	<u><u>\$ 404,492</u></u>	<u><u>\$ 614,724</u></u>	<u><u>\$ 335,253</u></u>
REVENUES OVER/UNDER EXPENDITURES		\$ (17,077)	\$ (254,724)	\$ 37,947

CITY OF LAUDERDALE
STORM WATER
2026

Account Number	Account Description	2024 Actual	2025 Adopted	2026 Proposed
603-00000-000-33422	OTHER STATE GRANTS & AIDS	\$ 16,205	\$ -	\$ -
603-00000-000-33439	PERA PENSION OTHER REVENUE	\$ 956	\$ -	\$ -
603-00000-000-36210	INTEREST ON INVESTMENTS	\$ 16,811	\$ 13,000	\$ 13,000
603-00000-000-37170	STORM WATER CHARGES	\$ 143,308	\$ 150,000	\$ 165,000
603-00000-000-39200	TRANSFER IN	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 177,280	\$ 163,000	\$ 178,000
603-49410-000-41290	PENSION EXPENSE	\$ 3,007	\$ -	\$ -
	PENSION	\$ 3,007	\$ -	\$ -
603-49500-000-41010	FULL TIME EMPLOYEES	\$ 50,185	\$ 50,408	\$ 51,920
603-49500-000-41020	OVERTIME	\$ 540	\$ -	\$ -
603-49500-000-41190	OTHER PAY	\$ -	\$ -	\$ -
603-49500-000-41195	COMP ABSENCES/OPEB	\$ -	\$ -	\$ -
603-49500-000-41210	PERA	\$ 3,639	\$ 3,781	\$ 3,894
603-49500-000-41220	FICA	\$ 3,400	\$ 3,125	\$ 3,219
603-49500-000-41225	MEDICARE	\$ 795	\$ 731	\$ 753
603-49500-000-41250	DEFERRED COMPENSATION	\$ 5,890	\$ 5,900	\$ 6,041
603-49500-000-41310	HEALTH INSURANCE	\$ 2,746	\$ 2,616	\$ 2,800
603-49500-000-41320	DENTAL INSURANCE	\$ 26	\$ 30	\$ 30
603-49500-000-41330	LIFE INSURANCE	\$ 274	\$ 325	\$ 300
603-49500-000-41340	DISABILITY INSURANCE	\$ 244	\$ 270	\$ 300
603-49500-000-41510	WORKERS COMPENSATION INSURANCE	\$ 2,766	\$ 2,694	\$ 2,775
	PERSONNEL	\$ 70,505	\$ 69,880	\$ 72,032
603-49500-000-42110	GENERAL SUPPLIES	\$ -	\$ -	\$ -
603-49500-000-42120	MOTOR FUELS	\$ 798	\$ 850	\$ 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	\$ -	\$ -	\$ -
	SUPPLIES	\$ 798	\$ 850	\$ 850
603-49500-000-43010	AUDITING & ACCOUNTING SERVICES	\$ 6,319	\$ 6,500	\$ 6,500
603-49500-000-43030	ENGINEERING	\$ 48,303	\$ 2,000	\$ 5,000
603-49500-000-43090	EXPERT & PROFESSIONAL SERVICES	\$ 24,048	\$ 25,000	\$ 26,000
603-49500-000-43140	TRAINING & EDUCATION	\$ -	\$ -	\$ -
603-49450-000-43210	TELEPHONE & TELEGRAPH	\$ 525	\$ 600	\$ 600
603-49500-000-43310	TRAVEL EXPENSE	\$ -	\$ -	\$ -
603-49500-000-43510	LEGAL NOTICES PUBLISHING	\$ -	\$ -	\$ -
603-49500-000-43610	INSURANCE & BONDS	\$ 833	\$ 1,000	\$ 900
603-49500-000-43620	MET COUNCIL SEWER GRANT	\$ 15,955	\$ -	\$ -
603-49500-000-44040	VEHICLE/EQUIPMENT REPAIRS	\$ -	\$ -	\$ -
603-49500-000-44060	LAUNDRY SERVICES	\$ 1,200	\$ 1,200	\$ 1,200
603-49500-000-44200	DEPRECIATION	\$ -	\$ -	\$ -
603-49500-000-44330	DUES & SUBSCRIPTIONS	\$ 2,431	\$ 2,400	\$ 2,600

603-49500-000-44370	MISCELLANEOUS CHARGES	\$ 1,885	\$ 1,700	\$ 2,000
603-49500-000-44390	TAXES & LICENSES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	OTHER SERVICES & CHARGES	\$ 101,498	\$ 40,400	\$ 44,800
603-49500-000-45300	IMPROVEMENTS OTHER THAN BUILDINGS	<u>\$ 14,800</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
	CAPITAL OUTLAY	\$ 14,800	\$ 50,000	\$ 50,000
603-49450-000-47200	TRANSFER OUT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	OTHER FINANCING	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	<u><u>\$ 187,602</u></u>	<u><u>\$ 161,130</u></u>	<u><u>\$ 167,682</u></u>
REVENUES OVER/UNDER EXPENDITURES		\$ (7,315)	\$ 1,870	\$ 10,318



CITY OF LAUDERDALE

CAPITAL IMPROVEMENT PLAN

2026-2035

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUNDING SOURCE SUMMARY



FUND	TITLE	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
401	General Capital	\$ 105,000					\$15,000			\$60,000		\$ 180,000
403	Street Improvement		\$2,225,000									\$ 2,225,000
404	Park Improvement	\$ 10,000						\$200,000				\$ 210,000
414	Development/Debt Service	\$ 68,102	\$ 66,714	\$ 65,325	\$ 63,937							\$ 264,078
602	Sanitary Sewer			\$ 65,000			\$70,000			\$75,000		\$ 210,000
603	Storm Water	\$ 50,000	\$ 208,000									\$ 258,000
GRAND TOTAL		\$ 233,102	\$ 2,499,714	\$ 130,325	\$ 63,937	\$ -	\$ 85,000	\$ 200,000	\$ -	\$ 135,000	\$ -	\$ 3,347,078

CITY OF LAUDERDALE

CAPITAL IMPROVEMENT PLAN

PROJECT SUMMARY BY YEAR AND FUNDING SOURCE



YEAR	PROJECT	FUND				
		401	403	404	414	602 603
2026	Replace 2016 Ford F350 Truck and Plow	\$50,000				
	Replace 2010 John Deere 3520 Tractor	\$45,000				
	Engage Architect on ADA Improvements	\$10,000				
	Incidental Park Improvements			\$10,000		\$50,000
	Jet and Televiser Storm Sewer - City Wide					
2027	Mill and Overlay City Streets / Seal Coat Eustis Street		\$2,225,000			\$208,000
2028	Jet and Televiser Sanitary Sewer					\$65,000
2029						
2030						
2031	Jet and Televiser Sanitary Sewer					\$70,000
	Replace 2021 Toro Lawn Mower	\$15,000				
2032	Community Park Playground - 25 Years Old			\$200,000		
2033						
2034	Replace 2024 F350 Truck and Plow	\$60,000				
	Jet and Televiser Sanitary Sewer - West Side					\$75,000
2035						
TOTALS		\$180,000	\$2,225,000	\$210,000	\$-	\$258,000

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



PROJECT	YEAR									
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Replace John Deere 3520 Tractor 10 year schedule	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace 2016 Ford F350 Truck and Plow 10 year schedule	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engage Architect on ADA Improvements	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace 2021 Toro Lawn Mower 10 year schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Replace 2024 Ford F350 Truck and Plow 10 year schedule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -
TOTALS	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 60,000	\$ -



CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 404 - PARK IMPROVEMENT

PROJECT	YEAR									
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Skyview Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Park Improvements	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -
TOTALS	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 414 - Development



PROJECT	YEAR									
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
GO2019A Debt Service Transfer	\$ 68,102	\$ 66,714	\$ 65,325	\$ 63,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 68,102	\$ 66,714	\$ 65,325	\$ 63,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAUDERDALE
CAPITAL IMPROVEMENT PLAN
FUND 602 - SANITARY SEWER



PROJECT	YEAR									
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Jet and Televiser Sanitary Sewer	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 75,000	\$ -
TOTALS	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 75,000	\$ -

[illegible]

LAUDERDALE COUNCIL ACTION FORM

Meeting Date	November 25, 2025	Agenda Item	2026 Utility Rates
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Action Requested

Consent	☐	Public Hearing	☐	Discussion	☒
Action	☒	Resolution	☒	Work Session	☐

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 4.0% to rebuild the fund balance after the recent rehabilitation project that happened this year. This is an annual increase of \$10.68 per residential household.

Staff recommend increasing the storm sewer rates by 10.0% in anticipation of the storm sewer televising and mill and overlay project coming up. This is an annual increase of \$9.74 per residential household.

Staff recommend increasing the recycling rates by 7.0% in response to the recycling contract adopted in 2024. This is an annual increase of \$9.00 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 will be carried over to the December 9 meeting.

STAFF RECOMMENDATION:

Motion to adopt Resolution No. 112525B—A Resolution Establishing 2026 Sanitary Sewer, Storm Sewer, and Recycling Rates.

RESOLUTION NO. 112525B

**CITY OF LAUDERDALE
COUNTY OF RAMSEY
STATE OF MINNESOTA**

**A RESOLUTION ESTABLISHING 2026
SANITARY SEWER, STORM SEWER, AND RECYCLING RATES**

WHEREAS, the City of Lauderdale incurs expenses related to the operation of its sanitary sewer collection and disposal system, including Metropolitan Council Environmental Services wastewater treatment fees, as well as its own costs for salaries and maintenance of the utility; and

WHEREAS, the City of Lauderdale incurs expenses related to the operation of its storm sewer collection system, including costs for capital projects, salaries and maintenance of the utility; and

WHEREAS, the City of Lauderdale incurs expenses related to the operation of its residential recycling program, including costs for salaries and collection of materials; and

WHEREAS, sanitary sewer rates, storm sewer rates and recycling rates are set annually by the Lauderdale City Council; and

WHEREAS, the City Code provides for the collection of sanitary sewer service charges, storm sewer service charges and residential recycling collection;

NOW THEREFORE, BE IT RESOLVED that the Lauderdale City Council sets the following rates for 2023:

- Sanitary Sewer
 - Residential: A flat rate of \$69.30 per residential unit per quarter
 - Commercial: \$3.44 per unit of water consumption per month,
 - with a minimum monthly charge of \$14.42
- Storm Sewer: A flat rate of \$26.80 per quarter per REF (Residential Equivalency Factor)
- Recycling: A flat rate of \$11.50 per cart per month

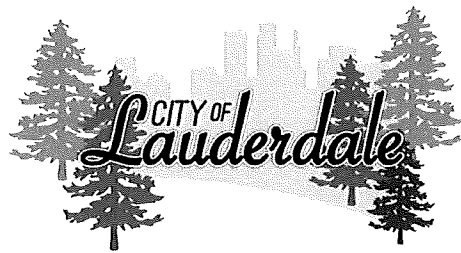
Adopted by the City Council of the City of Lauderdale this 25th day of November, 2025.

Mary Gaasch, Mayor

(ATTEST)

Heather Butkowski, City Administrator

2026 Sanitary Sewer, Storm Water and Recycling Rate Study



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.

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 4.0% increase is proposed for the sanitary sewer residential and commercial charges.
- A 10.0% increase is proposed for the storm water charges.
- A 7.0% increase is proposed for the recycling collection charges.

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.

Sanitary Sewer Utility

The Metropolitan Council wastewater service fee for Lauderdale in 2026 is \$181,094 which is \$3,054 or 1.72% more than 2025.

Sanitary Sewer Capital Improvements

The 2026-2035 Capital Improvement Plan (CIP) doesn't anticipate spending in 2026. The City cleaned and televised sanitary sewers in 2025 and completed the 2025 Sanitary Sewer Manhole Project. Sewer cleanings and televising are expected in 2028, 2031, and 2034 (every three years).

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 6.7% for 2025 but increases have been minimal over the past five years. Staff is proposing a 4.0% increase to the sanitary sewer rate to rebuild reserves after spending down fund balance on the manhole casting repairs project. This will result in an annual rate increase of \$10.68 per household.

Quarterly Sanitary Sewer Rate History

Sewer Rates	2021	2022	2023	2024	2025	2026
Residential Base Charge	\$57.76	\$57.76	\$59.49	\$62.45	\$66.63	\$69.30
Commercial Flow Charge	\$2.86	\$2.86	\$2.95	\$3.10	\$3.31	\$3.44
% Increase	0.0%	0.0%	3.0%	5.0%	6.7%	4.0%

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 and 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 recommended raising rates as the projected mill and overlay project will deplete the fund. Raising rates over time will decrease the amount the City needs to bond for the mill and overlay project. Staff recommend a similar increase of 10.0% for 2026 for the same reason. This will result in an annual rate increase of \$9.74 per household.

Storm Water Rate History

Storm Water Rates	2021	2022	2023	2024	2025	2026
Residential	\$17.75	\$17.75	\$18.64	\$21.44	\$24.36	\$26.80
Commercial	\$88.80	\$88.80	\$93.24	\$121.81	\$138.38	\$152.22
% Increase	0.0%	0.0%	5.0%	15.0%	13.6%	10.0%

Recycling Fee

The City awarded Eureka! Recycling a contract for weekly curbside collection through October 2029. The recycling contract price per month in 2026 is \$8.39 per cart per month.

Target Cash Reserves – Recycling Fund

In 2020, rates were raised to begin covering the increased recycling costs resulting from 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 since 2020 to pay for the cost of the service and begin replenishing reserves drawn upon during the price transition. Staff recommend raising rates by 7.0% or \$0.75 per month to cover costs and replenish a little of the fund balance after the draw down from the increases in the previous contract.

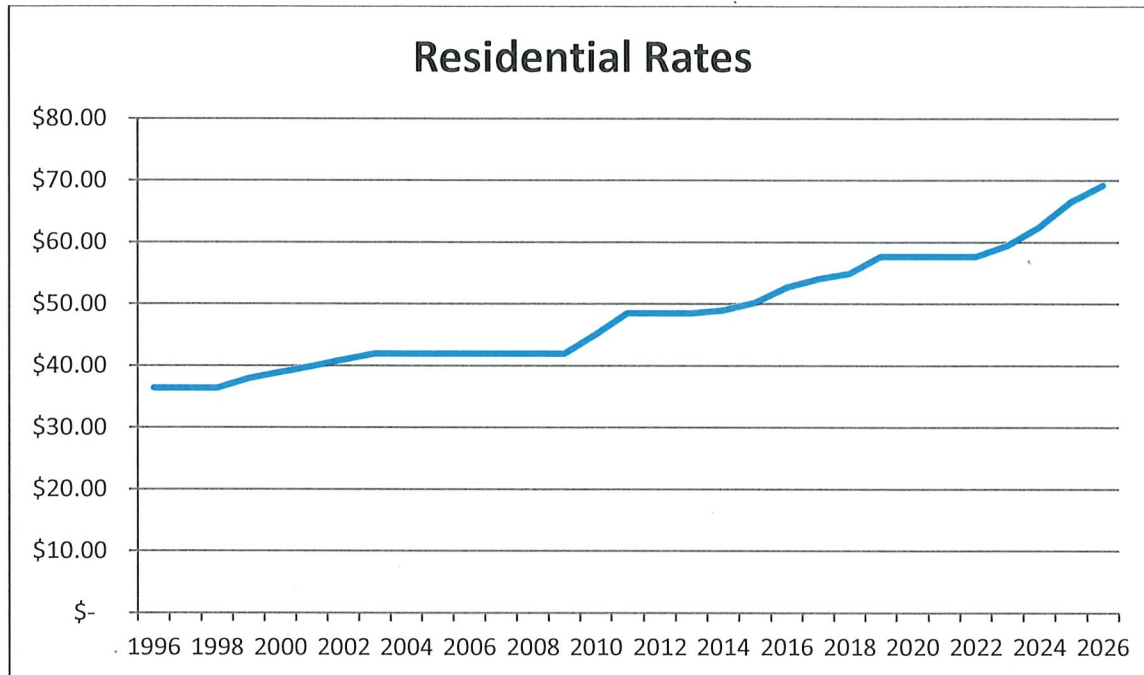
Recycling Rate History (Per Month):

Recycling Rate Per Cart	2021	2022	2023	2024	2025	2026
Residential /Mo,	\$7.17	\$8.17	\$9.17	\$10.00	\$10.75	\$11.50
Residential /An.	\$86.04	\$98.04	\$110.04	\$120.00	\$129.00	\$138.00
% Increase	39%	14%	12.2%	9.1%	7.5%	7.0%

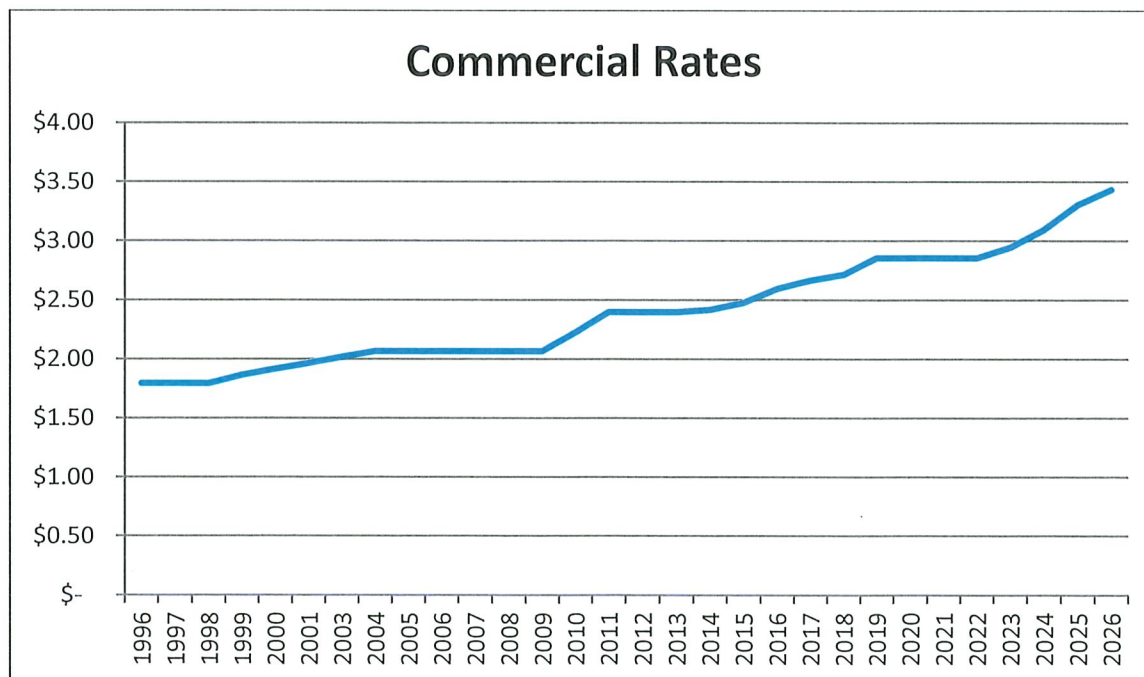
Appendix A

Sanitary Sewer Historical Rates

Residential rates are a flat charge per month.



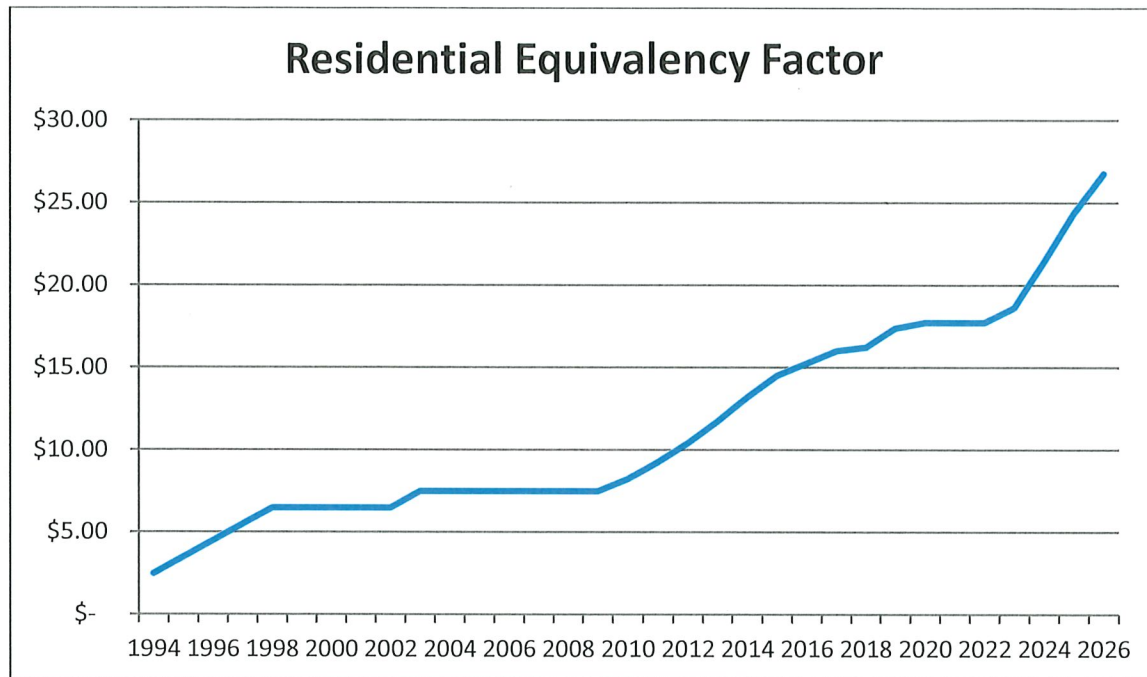
Commercial rates are based on flow or consumption charge.



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.

