

SPECIAL WORK SESSION AGENDA

CITY OF LINO LAKES

Monday, July 26, 2021

CITY COUNCIL WORK SESSION

Community Room

Following the Regular City Council Meeting

1. 2022 Draft Budget & Tax Levy, Hannah Lynch
2. Set Meeting Date for Next Budget Work Session
3. Adjourn

WORK SESSION STAFF REPORT
Work Session Item No. 1

Date: July 26, 2021
To: City Council
From: Hannah Lynch, Finance Director
Re: 2022 Budget & Tax Levy

Background

A high-level overview of the draft 2022 Budget & Tax Levy is provided for your review. The draft was prepared by department directors and reviewed by the City Administrator with the intention of providing the resources needed to continue city services at their current levels. At the May 3rd work session, City Council direction was given to maintain or decrease the tax rate of 39.437% for 2022 taxes payable.

The draft includes a proposed tax rate of 44.533% and a \$1,556,759 or 13.97% increase in the total tax levy. Staff is looking for Council's direction regarding where attention should be given to reduce the tax levy and rate, if desired.

Council adopted a 2021 budget and tax levy that resulted in an anticipated tax rate of 39.437%, although the final tax rate was 40.109%. The net tax capacity figures to calculate the tax rate are never final until the end of December, but this was a larger than average swing in final values. The anticipated 2021 net tax capacity was projected at \$24,520,345 by Anoka County, but was finalized at \$24,108,643. Anoka County's response is as follows:

"In December 2020 it was discovered all newly platted parcels subject to the 3 year plat value exclusion/phase in were being assessed and taxed at full market value. This accounted for over half of the value reduction in your city. A second issue was identified with division parcels where both the parent and children parcels were remaining active with values and proposed taxes. A process change was implemented to ensure this does not happen in the future. The second issue accounted for another large reduction in value within Lino Lakes. The errors were both discovered with the TNT mailing and fixed for the final tax calculation"

In addition to the total tax capacity decreasing \$343,706, the captured value for tax increment increased \$67,996. With the final net tax capacity lower than anticipated, \$162,000 of the City's tax levy contributed to the final 2021 tax rate of 40.109% instead of 39.437%. In order to maintain a tax rate of 39.437% in 2022, the total tax levy could only increase roughly \$280,000.

Operating Levy

Transfers out previously budgeted in the General Fund are now shown as operating levies in the respective fund. Adopted 2019 - 2021 levies are shown with the individual levies broken out for comparison sake, but they were adopted as part of the General Fund levy in those fiscal years.

General Fund

The General Fund base budget increase of \$374,103 is primarily the result of existing personnel wages and benefits which include the following assumptions for 2022:

- 2.25% COLA per the negotiated 2022 union contracts
- Continued implementation of the new Compensation Plan
- 7.50% estimated increase in health insurance premiums (employer's share)
- 5.00% estimated increase in life and disability and dental insurance premiums (employer's share)
- 5.00% estimated increase in workers compensation insurance premiums
- Increase of seasonal/intern hourly wage from \$13/\$14 to \$15/hour (total impact is \$19,355)

The following positions were not budgeted (or not fully budgeted) in 2021. The incremental difference for each position included in the base budget increase is as follows:

- Communications Specialist - \$59,110 (which includes a \$40,000 transfer in from the Cable TV/Communications Fund)
- Police Officer - \$82,404
- Investigative Assistant - \$10,413

Other significant base budget changes include:

- \$47,500 decrease in Streets in the Street Lights, Contracted Services, and Capital Outlay line items due to one-time 2021 expenditures or actual costs coming in under budget in prior years
- \$19,000 decrease in Parks in the Contracted Services line item due to actual costs coming in under budget in prior years

Staff is working on a recommendation to increase Paid On Call Firefighter wages which is **not yet reflected** in the draft budget and will be presented at the August Work Session.

Total General Fund 2022 adjustments requested amount to \$830,128. Detail is provided on the attached "2022 Base Budget Adjustments". One of the most significant requests is the Fire Duty Crew and Fire 0.5 FTE Fire Lieutenant. The total cost to implement this fire services framework is \$389,390. The requests for Building Inspections (\$88,324) are covered by an increase in Non-Business Licenses and Permits revenue (\$89,567).

Recreation/Special Events Programming

Operating levies for the Summer Playground Program (\$11,500) and Blue Heron Days (\$10,000) and a proposed budget for the Recreation Department within the General Fund and the Recreation Special Revenue Fund are **not included** for 2022, similar to 2021.

In April 2020, the Recreation Supervisor and Office Specialist positions were eliminated due to the COVID-19 pandemic. Consequently, all Recreation Department programs, activities, and services were eliminated. If the City Council desires to continue to provide some level of recreation offerings staff would propose the creation of a Recreation Coordinator position. This position would allow the Recreation Department to provide:

- Special events including Winter Festival, Family Corn Roast, Spring Fling, Gobbler Games, Secret Holiday Shop, Little Goblins Party, Snow Day, and Rockin' In The Park
- Blue Heron Days events
- Limited youth instructional programs including t-ball and skating classes
- Senior programs including book club and trips
- Staffing at warming houses

Currently the Recreation Coordinator position is **not in the draft budget**, but total compensation is estimated at \$53,803 for a 0.6 FTE. In addition to the coordinator position, warming house attendants (\$14,500) and the remainder of the Recreation Department budget (\$14,000) would need to be restored for a total of \$82,303.

Capital Equipment Replacement

In line with the Capital Equipment Plan reviewed last fall, the City will be moving away from issuing Certificates of Indebtedness for Public Safety/Fleet capital equipment and will instead move toward a Pay-As-You-Go approach. The Capital Equipment Replacement levy provides budget flexibility in that the amount can be adjusted in line with needs and budget circumstances in the current year. The Plan estimated an initial levy of \$321,000, but in light of the proposed total 2022 tax levy staff decreased the amount to \$275,000. The following items will be funded with the levy and Capital Equipment Replacement fund reserves:

- 3 Marked Patrol Vehicles
- Bobcat Toolcat 5600
- Ford F-350 w/ Dump Box (for Parks New Hire)

Additional detail on the purchases will be provided in subsequent budget work sessions.

When considering both Certificates of Indebtedness and the Capital Equipment Replacement levy, total capital funding has totaled:

- 2019: \$607,284
- 2020: \$572,788
- 2021: \$352,286
- 2022: \$490,535

Street Maintenance

The Street Maintenance Levy has increased \$71,111 or 10%. The \$782,224 levy will be used in combination with \$120,000 from the Water Fund to complete a street preservation project in line with the City's Pavement Management Plan.

The 2018 Pavement Management Plan recommended increasing preservation funding from 5% to 10% annually. Increased funding will increase the annual project scope and is predicted to improve the overall condition rating of city streets. The City Council increased funding by 5% in 2020 and 7.5% in 2021. A slow decline in the overall condition rating is predicted in future years with an increase of less than 10%.

Surface Water Maintenance

No change is proposed to the \$130,000 levy for surface water maintenance. These funds go towards maintaining the City's stormwater management systems. City staff spends many hours each year inspecting, maintaining and repairing holding ponds, catch basins, storm water pipes and other pollution prevention devices.

If the proposed Storm Water Utility were to be adopted by City Council the tax levy would decrease roughly \$293,207 (\$130,000 levy plus an additional \$163,207 of storm water costs currently funded through the General Fund).

Park and Trail Improvements

A levy of \$90,000 is requested in line with 2019 and 2020 funding. The Park and Trail Improvement Fund has completed the following projects since 2018:

- Birch Park Playground Improvements (\$30,000)
- Lake Drive Trail Project (\$38,000)
- Arena Acres Park Improvements (\$114,606)
- Sunrise Park Playground Project (\$94,635)
- 12th Avenue Trail (\$144,109)
- 2020 Trail Maintenance Project (\$30,000)
- Lino Park Renovation (\$240,000)
- Clearwater Creek Playground Replacement (\$85,000)

The Park Board will review potential 2022 projects and make a recommendation for City Council consideration.

Debt Levy

The significant changes to the debt levy include the maturity of the 2018 Certificates of Indebtedness and the addition of the 2021A G.O. Bond. These levies are required and specified within the bond documents to pay principal and interest on the respective bonds.

Reserves

Reserves should only be used for expenditures that are non-recurring in nature. While the use of reserves is not recommended to balance the 2022 General Fund budget, the following reserves are available:

- \$500,000 General Fund Reserves
- \$679,809 Closed Bond Fund Reserves (have also been identified as potential funding for the Rec Center)

General Fund Reserves in the amount of \$21,832 were used in 2021 to balance the budget and are currently **not included** as a funding source in the draft budget.

Requested Council Direction

Staff is prepared to discuss the draft budget and tax levy with the City Council during the initial budget work session on Monday, July 26th.

Budget work sessions may be scheduled at the discretion of the Council to achieve the desired budget level for 2022. Council action is requested by the September 27th meeting in order to set the preliminary tax levy and to schedule a public hearing date in December on the budget and tax levy. The preliminary levy set at the September meeting may not be increased thereafter, but may be lowered before approving the final budget and levy in December.

Attachments

Gap Analysis
2022 Draft Budget and Tax Levy
2022 Base Budget Adjustments

**GENERAL FUND FORECAST GAP ANALYSIS
2021-2022**

	Adopted 2021	7/26/2021 Proposed 2022	Change	% Change
<u>Tax Levies</u>				
Operating Levy	9,232,367	10,670,130	1,437,763	15.57%
Debt Levy	1,909,448	2,028,444	118,996	6.23%
Total Tax Levy	11,141,815	12,698,574	1,556,759	13.97%

Year-over-Year Change Levy \$ **1,556,759** **13.97%**

Drill-Down on Year-Over-Year Levy Changes

	Adopted 2021	7/26/2021 Proposed 2022	Change	% Change
Revenues				
Property Taxes	9,271,367	9,438,406	167,039	1.80%
Special Assessments	-	-	-	***
Business Licenses and Permits	143,959	143,175	(784)	-0.54%
Non-Business Licenses and Permits	799,060	888,627	89,567	11.21%
Intergovernmental	631,523	657,981	26,458	4.19%
Charges for Services	305,059	287,672	(17,387)	-5.70%
Fines and Forfeits	106,100	100,600	(5,500)	-5.18%
Investment Earnings	30,000	30,000	-	0.00%
Miscellaneous	210,500	211,057	557	0.26%
Trf from CableTV/Communications Fund	-	40,000	40,000	***
Use of Reserves	21,832	-	(21,832)	-100.00%
Total Revenues/Funding Sources	11,519,400	11,797,518	278,118	2.41%

Expenditures				
Personal Services	7,720,968	8,692,432	971,464	12.58%
Supplies	504,230	557,450	53,220	10.55%
Other Services and Charges	1,443,553	1,530,565	87,012	6.03%
Contracted Services	821,336	864,221	42,885	5.22%
Capital Outlay	28,200	77,850	49,650	176.06%
Others	1,001,113	75,000	(926,113)	-92.51%
Total Expenditures	11,519,400	11,797,518	278,118	2.41%

Debt Service				
Bonds	1,557,162	1,782,909	225,747	14.50%
Certificates of Indebtedness	352,286	245,535	(106,751)	-30.30%
Total Debt Service	1,909,448	2,028,444	118,996	6.23%

(0)				
Year-over-Year Change Levy \$		1,556,759		
Total Levy Supported by Valuation Increase (\$11,421,815)		280,000		
Gap to Maintain Flat Tax Capacity Rate		1,276,759		
Adopted Tax Capacity Rate	39.437%		44.533%	
Final Tax Capacity Rate	40.109%			

**City of Lino Lakes
2022 Proposed Tax Levy**

			Adopted 2019	Adopted 2020	Adopted 2021	Proposed 2022	Difference 2021-2022	% Change
Operating Levy								
General Fund	101		7,298,124	7,440,756	8,306,254	9,397,906	1,091,652	13.14%
Summer Playground Program (1)	201		-	11,500	-	-	-	0.00%
Blue Heron Days (1)	205		10,000	10,000	-	-	-	0.00%
Capital Equipment Replacement (2)	402		-	-	-	245,000	245,000	0.00%
Office Equipment Replacement (1)	403		25,000	25,000	25,000	25,000	-	0.00%
Street Maintenance (1)	421		630,000	661,500	711,113	782,224	71,111	10.00%
Surface Water Maintenance (1)	424		140,000	130,000	130,000	130,000	-	0.00%
Park and Trail Improvements (1)	425		90,000	90,000	60,000	90,000	30,000	50.00%
Total Operating Levy			8,193,124	8,368,756	9,232,367	10,670,130	1,437,763	15.57%
Debt Levy								
Certificate of Indebtedness 2015B	2020	Fire Capital Equipment	213,119	214,216	-	-	-	***
Certificate of Indebtedness 2016	2020	Police/Fleet Capital Equipment	167,559	-	-	-	-	***
Certificate of Indebtedness 2017	2020	Police/Fleet Capital Equipment	111,395	111,353	-	-	-	***
Certificate of Indebtedness 2018	2021	Police/Fleet Capital Equipment	115,211	107,100	106,050	-	(106,050)	(100.00%)
Certificate of Indebtedness 2019	2022	Police/Fleet Capital Equipment	-	140,119	140,307	139,493	(814)	(0.58%)
Certificate of Indebtedness 2020	2023	Police/Fleet Capital Equipment	-	-	105,929	106,042	113	***
G.O. Bond 2012A (3)	2023	Main St/Lake Dr & Birch St/Ware Rd Traffic Signals/Refund 2003A Series Bonds (Elm Street, Twilight Acres Water Main, Century Farm Lift Station)	180,012	178,080	175,896	178,794	2,898	1.65%
G.O. Bond 2015A (3)	2030	Shenandoah Area Street Reconstruction Improv	215,972	222,692	219,227	216,497	(2,730)	(1.25%)
G.O. Bond 2015A - Abatement Portion	2026	Birch Street Sanitary Sewer Ext & Turn Lanes	54,206	48,536	47,696	51,372	3,676	7.71%
EDA Lease/Revenue Bond 2015	2035	Fire Station #2	315,722	317,297	316,877	316,300	(577)	(0.18%)
G.O. Tax Abatement Refunding Bond 2016C	2022	City's Participation in YMCA Project	289,097	301,571	313,567	325,054	11,487	3.66%
G.O Bond 2018A	2033	West Shadow Lake Dr & LaMotte Area Street Reconstruction Improv/Lake Dr Watermain/Tri	200,000	481,799	483,899	485,212	1,313	0.27%
G.O Bond 2021A	2031	4th Ave, Joyer Ln, Karth Rd, Talle Ln, Canfield Rd, and Gaage Ln Street Reconstruction Improv	-	-	-	209,680	209,680	***
Total Debt Levy			1,862,292	2,122,762	1,909,448	2,028,444	118,996	6.23%
Total Levy			10,055,416	10,491,518	11,141,815	12,698,574	1,556,759	13.97%

(1) Levied in General Fund and transferred to respective funds prior to 2022. Shown separately for comparison purposes.
(2) Pay-As-You-Go capital equipment funding (Certificates of Indebtedness issued in prior years).
(3) Levy result of Voter-Approved Referendum.

CITY OF LINO LAKES
2022 Proposed
Net Tax Capacity Calculation

	Actual 2019	Actual 2020	Adopted 2021	Actual 2021	Proposed 2022
Taxable Market Value	2,082,803,803	2,299,471,394	2,456,365,382	2,435,156,410	2,572,048,993
Annual % Change	6.27%	10.40%	6.82%	5.90%	5.62%
Total Tax Capacity Value	22,687,236	24,887,837	26,835,151	26,491,445	27,575,727
Less FD Contribution in Value	1,322,808	1,486,924	1,537,086	1,537,086	1,643,524
Less Captured Value for Tax Increment	606,568	717,399	777,720	845,716	888,002
Total Net Tax Capacity Value	20,757,860	22,683,514	24,520,345	24,108,643	25,044,201
Annual % Change	5.63%	9.28%	8.10%	6.28%	3.88%

Net Tax Capacity Rate Calculation

	Actual 2019	Actual 2020	Adopted 2021	Actual 2021	Proposed 2022
Total Levy	10,055,416	10,491,518	11,141,815	11,141,815	12,698,574
Less FD Distribution	1,375,292	1,447,780	1,472,118	1,472,118	1,545,724
Total Net Levy for Tax Rate	8,680,124	9,043,738	9,669,697	9,669,697	11,152,850
Annual % Change	3.14%	4.19%	6.92%	6.92%	15.34%
Projected City Tax Capacity Rate	41.817%	39.870%	39.437%	40.109%	44.533%

CITY OF LINO LAKES

2022 PROPOSED GENERAL FUND REVENUE

	Actual 2019	Actual 2020	Budget 2021	June YTD 2021	2022 Base Budget	2022 Adjustments Requested	Proposed 2022	Increase/ Decrease
Property Taxes	8,161,217	8,342,664	9,271,367	0	9,271,367	167,039	9,438,406	1.80%
Special Assessments	106	0	0	0	0	0	0	***
Business Licenses and Permits	145,822	94,758	143,959	29,496	143,959	(784)	143,175	(0.54%)
Non-Business Licenses and Permits	795,747	877,693	799,060	754,678	799,060	89,567	888,627	11.21%
Intergovernmental	623,256	617,816	631,523	147,619	656,523	1,458	657,981	4.19%
Charges for Services	344,685	273,285	305,059	136,448	280,059	7,613	287,672	(5.70%)
Fines and Forfeits	98,390	76,811	106,100	35,226	106,100	(5,500)	100,600	(5.18%)
Investment Earnings	159,482	122,482	30,000	(5,112)	30,000	0	30,000	0.00%
Miscellaneous	902,133	191,069	210,500	95,923	210,500	557	211,057	0.26%
Other Financing Sources	256,480	380,560	21,832	0	0	40,000	40,000	83.22%
Total Revenues	11,487,319	10,977,138	11,519,400	1,194,276	11,497,568	299,950	11,797,518	2.41%

CITY OF LINO LAKES

PERSONNEL - TOTAL

	Actual <u>2019</u>	Actual <u>2020</u>	Adopted <u>2021</u>	Proposed <u>2022</u>
ADMINISTRATION	4.000	4.000	4.000	5.000
FINANCE	3.250	3.100	3.100	3.100
ECONOMIC DEVELOPMENT	-	-	-	-
PLANNING & ZONING	1.000	1.000	1.000	1.000
COMMUNITY DEVELOPMENT	2.000	2.000	2.000	2.000
ENVIRONMENTAL	0.350	0.375	0.375	0.375
SOLID WASTE	0.300	0.250	0.250	0.250
FORESTRY	0.350	0.375	0.375	0.375
POLICE	30.550	30.550	32.550	32.550
FIRE	1.950	1.950	1.950	6.950
BUILDING INSPECTIONS	3.500	3.500	3.500	4.000
STREETS	6.650	6.500	6.250	6.250
FLEET	1.500	1.500	2.200	2.200
GOVERNMENT BUILDINGS	-	-	-	-
PARKS	5.200	5.200	4.950	5.950
RECREATION	1.350	0.200	-	-
TOTAL GENERAL	61.950	60.500	62.500	70.000
WATER	3.325	3.250	3.250	3.750
SEWER	3.325	3.250	3.250	3.750
GRAND TOTAL	68.600	67.000	69.000	77.500

Personnel are shown as Full Time Equivalentents (FTE)

**CITY OF LINO LAKES
2022 GENERAL FUND BUDGET
PROPOSED EXPENDITURES**

DEPT#	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	June YTD 2021	2022 Base Budget	2022 Adjustments Requested	Proposed 2022	\$ Increase/ Decrease	% Increase/ Decrease
ADMINISTRATION										
401	MAYOR AND COUNCIL	78,646	82,571	89,763	31,211	92,283	1,090	93,373	3,610	4.02%
402	ADMINISTRATION	513,626	625,479	551,835	245,790	678,098	3,261	681,359	129,524	23.47%
403	ELECTIONS	15,599	54,003	19,160	4,379	19,060	15,490	34,550	15,390	80.32%
404	CABLE TV	2,471	1,269	2,658	3	2,658	(2,658)	0	(2,658)	(100.00%)
405	CHARTER ADMINISTRATION	325	148	2,500	302	2,500	4,963	7,463	4,963	198.52%
407	FINANCE	674,407	630,191	686,227	296,734	700,102	(10,239)	689,863	3,636	0.53%
414	LEGAL CONSULTANTS	132,226	119,360	135,000	56,503	135,000	3,000	138,000	3,000	2.22%
TOTAL ADMINISTRATION		1,417,300	1,513,022	1,487,143	634,922	1,629,701	14,907	1,644,608	157,465	10.59%
COMMUNITY DEVELOPMENT										
415	ECONOMIC DEVELOPMENT	112,912	67,244	108,484	43,676	111,759	1,910	113,669	5,185	4.78%
416	PLANNING AND ZONING	124,094	131,074	168,048	64,438	173,357	0	173,357	5,309	3.16%
417	ENGINEERING	103,307	110,152	109,760	37,867	107,160	3,670	110,830	1,070	0.97%
418	COMMUNITY DEVELOPMENT	216,050	203,204	235,180	110,866	245,315	0	245,315	10,135	4.31%
461	ENVIRONMENTAL	60,147	47,140	63,341	20,448	67,366	0	67,366	4,025	6.35%
462	SOLID WASTE ABATEMENT	76,493	55,093	78,523	23,056	82,981	0	82,981	4,458	5.68%
463	FORESTRY	71,279	58,653	71,405	19,766	73,327	0	73,327	1,922	2.69%
TOTAL COMMUNITY DEVELOPMENT		764,282	672,560	834,741	320,117	861,265	5,580	866,845	32,104	3.85%
PUBLIC SAFETY										
420	POLICE PROTECTION	3,845,003	3,874,098	4,368,047	1,796,429	4,646,344	45,688	4,692,032	323,985	7.42%
421	FIRE PROTECTION	564,939	514,564	698,885	265,337	624,979	398,071	1,023,050	324,165	46.38%
422	BUILDING INSPECTIONS	321,206	348,427	376,680	171,253	381,748	88,324	470,072	93,392	24.79%
TOTAL PUBLIC SAFETY		4,731,147	4,737,089	5,443,612	2,233,019	5,653,071	532,083	6,185,154	741,542	13.62%
PUBLIC SERVICES										
430	STREETS	943,756	847,628	1,008,752	412,131	988,733	56,700	1,045,433	36,681	3.64%
431	FLEET MANAGEMENT	432,828	380,468	559,159	251,310	568,428	34,455	602,883	43,724	7.82%
432	GOVERNMENT BUILDINGS	1,436,942	477,011	494,586	252,870	494,595	27,732	522,327	27,741	5.61%
450	PARKS DEPARTMENT	743,143	582,178	690,294	291,553	696,597	158,671	855,268	164,974	23.90%
451	RECREATION	167,314	101,154	0	713	0	0	0	0	0.00%
TOTAL PUBLIC SERVICES		3,723,983	2,388,439	2,752,791	1,208,577	2,748,353	277,558	3,025,911	273,120	9.92%
OTHERS										
499	CONTINGENCY/TRANSFERS/OTHERS	943,554	931,500	1,001,113	926,113	75,000	0	75,000	(926,113)	(92.51%)
TOTAL OTHERS		943,554	931,500	1,001,113	926,113	75,000	0	75,000	(926,113)	(92.51%)
TOTAL GENERAL FUND EXPENDITURES		11,580,266	10,242,609	11,519,400	5,322,748	10,967,390	830,128	11,797,518	278,118	2.41%

2022 BASE BUDGET ADJUSTMENTS				
DEPARTMENT	ACCT #	NAME	DESCRIPTION	AMOUNT
Mayor and Council	4452	Subscriptions & Dues	LMC membership dues	\$ 590
Mayor and Council	4900	City Marketing	Employee recognition and appreciation	\$ 500
Administration	4340	Printing & Publishing	Recruiting and social media advertisements	\$ 500
Administration	4410	Contracted Services	Reflect true cost of web hosting, NeoGov, doc destruction, and TASC	\$ 1,261
Administration	4452	Subscriptions & Dues	Admin staff membership dues	\$ 1,500
Elections	41xx	Personal Services	Increase in Election Judges for Primary Election	\$ 16,090
Elections	4200	Supplies	Supplies for elections	\$ (600)
Cable TV	4410	Contracted Services	NMTV services at meetings	\$ (2,658)
Charter Administration	4300	Professional Services	Increase in statutory limit on charter directed expenses	\$ 4,963
Finance	4300	Professional Services	Credit card processing fees	\$ 2,000
Finance	4310	Other Consultants	Metro iNet and Springbrook subscriptions	\$ 3,901
Finance	4340	Printing & Publishing	Publishing financial reports in newspaper	\$ 100
Finance	4342	Truth in Taxation	County mailing of TNT notices	\$ 160
Finance	4410	Contracted Services	County Assessment Contract	\$ (16,500)
Finance	4452	Subscriptions & Dues	Finance staff membership dues	\$ 100
Legal	4303	Criminal Attorney	2021-2025 legal services contract	\$ 3,000
Economic Development	4300	Professional Services	Consultant assistance and membership contribution to ACRED	\$ 1,910
Engineering	4410	Contracted Services	WSB retainer	\$ 670
Engineering	4410	Contracted Services	Anoka County aerial photography	\$ 3,000
Police	4211	Maintenance Supplies	N95 masks, taser supplies	\$ 1,025
Police	4240	Small Tools	Civil unrest equipment (\$16,000), 5 computer replacements (\$7,575)	\$ 23,575
Police	4300	Professional Services	POST license renewals, bi-annual video systems audit	\$ 1,770
Police	4321	Telephone	Cell phone and wifi increased cost	\$ 696
Police	4330	Travel & Tuition	Tuition reimbursement program	\$ 2,000
Police	4360	Insurance	LMCIT police liability insurance	\$ 6,338
Police	4370	Uniforms	Uniform allowance COLA	\$ 368
Police	4410	Contracted Services	Zoom (\$2,400), Alexandra House (\$5,000)	\$ 9,666
Police	4452	Subscriptions & Dues	Police staff membership dues	\$ 250
Fire	41xx	Personal Services	0.5 FTE - FL/FI and Duty Crew	\$ 331,950
Fire	4211	Maintenance Supplies	N95 masks, fire suppress foam, floor dry & blades	\$ 975
Fire	4321	Telephone	Two new Verizon air cards for E11 & E12	\$ 840
Fire	4330	Travel & Tuition	Additional training	\$ 5,000
Fire	4370	Uniforms	Duty Crew turnout gear (\$48,000), other turn out gear (\$700)	\$ 48,700
Fire	4410	Contracted Services	A21 5 year detailed inspection	\$ 1,696
Fire	4452	Subscriptions & Dues	Fire staff membership dues	\$ 310

2022 BASE BUDGET ADJUSTMENTS				
DEPARTMENT	ACCT #	NAME	DESCRIPTION	AMOUNT
Fire	5000	Equipment	2 Toughbook's for E11 & E12	\$ 8,600
Building Inspection	41xx	Personal Services	0.5 FTE - Building Inspector	\$ 56,874
Building Inspection	4321	Telephone	Increased cell and wifi costs	\$ 200
Building Inspection	4410	Contracted Services	MNSPECT inspection services	\$ 31,250
Streets	4300	Personal Services	Cartegraph	\$ 450
Streets	4410	Contracted Services	Contract Median and Round-A-Bout Maintenance	\$ 15,000
Streets	5000	Equipment	Replace Woodridge Estates Street Lights and Wiring (\$125,000 spread over 2022-2025; \$31,250 in 2022), Purchase Salt Spreader (\$10,000)	\$ 41,250
Fleet	4211	Maintenance Supplies	Vehicle washes (\$7,300), increase in other supplies (\$1,000)	\$ 8,300
Fleet	4300	Professional Services	Cartegraph	\$ 300
Fleet	4363	Auto Insurance	LMCIT Auto Insurance	\$ 2,855
Fleet	5000	Equipment	Replace Hydraulic Hoist	\$ 23,000
Government Buildings	41xx	Personal Services	New seasonal to maintain civic complex grounds	\$ 9,721
Government Buildings	4211	Maintenance Supplies	Civic Complex landscape plants and supplies	\$ 5,000
Government Buildings	4361	Insurance	General Liability, Property, and Excess Liability	\$ 13,011
Parks	41xx	Personal Services	1 FTE - Parks Maint Staff	\$ 93,271
Parks	4211	Maintenance Supplies	Install Base Lois Lane Trail (\$10,000), Replace Sunrise Park Hockey Rink (\$21,000)	\$ 31,000
Parks	4300	Professional Services	Cartegraph	\$ 150
Parks	4410	Contracted Services	Resurface Six 1/2 Court Basketball Courts (\$25,250), Replace Birch Park Rink Lighting (\$9,000)	\$ 34,250
			2022 Adjustments Requested	\$ 830,128
			General Fund Base Budget Increase	\$ 374,103
			Increase in Non-Property Tax Revenue Offsetting Expenditure Increases	\$ (134,411)
			Decrease in Use of Reserves	\$ 21,832
			Increase in Capital Equipment Levy	\$ 245,000
			Increase in Pavement Management Levy	\$ 71,111
			Increase in Parks and Trails Improvement Levy	\$ 30,000
			Increase in Debt Service Levy	\$ 118,996
			Total 2022 Levy Increase	\$ 1,556,759

Tax Rate 44.533%
 Levy Decrease Needed \$ -

Residential Impact Calculator

Market Value \$ 350,000	Market Value	\$ 367,115	Estimated 4.89% Increase in Taxable Market Values
MV Exclusion \$ 5,740	MV Exclusion	\$ 4,200	
Taxable MV \$ 344,260	Taxable MV	\$ 362,915	
Tax Capacity \$ 3,443	Tax Capacity	\$ 3,629	
City Tax Rate 40.109%	City Tax Rate	40.109%	
Net City Tax \$ 1,381	Net City Tax	\$ 1,456	\$ 75 Increase in Est. Tax Bill Due to Market Value Increase
	Market Value	\$ 367,115	
	MV Exclusion	\$ 4,200	
	Taxable MV	\$ 362,915	
	Tax Capacity	\$ 3,629	
	City Tax Rate	44.533%	
	Net City Tax	\$ 1,616	\$ 161 Increase in Est. Tax Bill Due to City Budget Increase
			\$ 235 Total Increase to Taxpayer

Tax Rate 43.534%
 Levy Decrease Needed \$ 250,000

Residential Impact Calculator

Market Value \$ 350,000	Market Value	\$ 367,115	Estimated 4.89% Increase in Taxable Market Values
MV Exclusion \$ 5,740	MV Exclusion	\$ 4,200	
Taxable MV \$ 344,260	Taxable MV	\$ 362,915	
Tax Capacity \$ 3,443	Tax Capacity	\$ 3,629	
City Tax Rate 40.109%	City Tax Rate	40.109%	
Net City Tax \$ 1,381	Net City Tax	\$ 1,456	\$ 75 Increase in Est. Tax Bill Due to Market Value Increase
	Market Value	\$ 367,115	
	MV Exclusion	\$ 4,200	
	Taxable MV	\$ 362,915	
	Tax Capacity	\$ 3,629	
	City Tax Rate	43.534%	
	Net City Tax	\$ 1,580	\$ 124 Increase in Est. Tax Bill Due to City Budget Increase
			\$ 199 Total Increase to Taxpayer

Tax Rate 42.536%
Levy Decrease Needed \$ 500,000

Residential Impact Calculator

Market Value \$ 350,000	Market Value	\$ 367,115	Estimated 4.89% Increase in Taxable Market Values
MV Exclusion \$ 5,740	MV Exclusion	\$ 4,200	
Taxable MV \$ 344,260	Taxable MV	\$ 362,915	
Tax Capacity \$ 3,443	Tax Capacity	\$ 3,629	
City Tax Rate 40.109%	City Tax Rate	40.109%	
Net City Tax \$ 1,381	Net City Tax	\$ 1,456	\$ 75 Increase in Est. Tax Bill Due to Market Value Increase
	Market Value	\$ 367,115	
	MV Exclusion	\$ 4,200	
	Taxable MV	\$ 362,915	
	Tax Capacity	\$ 3,629	
	City Tax Rate	42.536%	
	Net City Tax	\$ 1,544	\$ 88 Increase in Est. Tax Bill Due to City Budget Increase
			<u>\$ 163</u> Total Increase to Taxpayer

Tax Rate 41.538%
Levy Decrease Needed \$ 750,000

Residential Impact Calculator

Market Value \$ 350,000	Market Value	\$ 367,115	Estimated 4.89% Increase in Taxable Market Values
MV Exclusion \$ 5,740	MV Exclusion	\$ 4,200	
Taxable MV \$ 344,260	Taxable MV	\$ 362,915	
Tax Capacity \$ 3,443	Tax Capacity	\$ 3,629	
City Tax Rate 40.109%	City Tax Rate	40.109%	
Net City Tax \$ 1,381	Net City Tax	\$ 1,456	\$ 75 Increase in Est. Tax Bill Due to Market Value Increase
	Market Value	\$ 367,115	
	MV Exclusion	\$ 4,200	
	Taxable MV	\$ 362,915	
	Tax Capacity	\$ 3,629	
	City Tax Rate	41.538%	
	Net City Tax	\$ 1,507	\$ 52 Increase in Est. Tax Bill Due to City Budget Increase
			<u>\$ 127</u> Total Increase to Taxpayer

Tax Rate 40.540%
Levy Decrease Needed \$ 1,000,000

Residential Impact Calculator

Market Value \$ 350,000	Market Value	\$ 367,115	Estimated 4.89% Increase in Taxable Market Values
MV Exclusion \$ 5,740	MV Exclusion	\$ 4,200	
Taxable MV \$ 344,260	Taxable MV	\$ 362,915	
Tax Capacity \$ 3,443	Tax Capacity	\$ 3,629	
City Tax Rate 40.109%	City Tax Rate	40.109%	
Net City Tax \$ 1,381	Net City Tax	\$ 1,456	\$ 75 Increase in Est. Tax Bill Due to Market Value Increase
	Market Value	\$ 367,115	
	MV Exclusion	\$ 4,200	
	Taxable MV	\$ 362,915	
	Tax Capacity	\$ 3,629	
	City Tax Rate	40.540%	
	Net City Tax	\$ 1,471	\$ 16 Increase in Est. Tax Bill Due to City Budget Increase
			\$ 90 Total Increase to Taxpayer

Tax Rate 40.110%
Levy Decrease Needed \$ 1,107,500

Residential Impact Calculator

Market Value \$ 350,000	Market Value	\$ 367,115	Estimated 4.89% Increase in Taxable Market Values
MV Exclusion \$ 5,740	MV Exclusion	\$ 4,200	
Taxable MV \$ 344,260	Taxable MV	\$ 362,915	
Tax Capacity \$ 3,443	Tax Capacity	\$ 3,629	
City Tax Rate 40.109%	City Tax Rate	40.109%	
Net City Tax \$ 1,381	Net City Tax	\$ 1,456	\$ 75 Increase in Est. Tax Bill Due to Market Value Increase
	Market Value	\$ 367,115	
	MV Exclusion	\$ 4,200	
	Taxable MV	\$ 362,915	
	Tax Capacity	\$ 3,629	
	City Tax Rate	40.110%	
	Net City Tax	\$ 1,456	\$ 0 Increase in Est. Tax Bill Due to City Budget Increase
			\$ 75 Total Increase to Taxpayer