

# 2022 Budget



CITY OF EXCELSIOR

# 2022 Budget



— THE CITY OF —  
**EXCELSIOR**  
MINNESOTA

Elected and Appointed Officials

Todd R. Carlson	Mayor
Jennifer Caron	Council Member
Lou Dierking	Council Member
Dale Kurschner	Council Member
Ann Hersman	Council Member
Kristi Luger	City Manager
Jenny Palmer	Finance Director

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# CITY OF EXCELSIOR

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EXCELSIOR, MINNESOTA 55331  
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[www.excelsiormn.org](http://www.excelsiormn.org)

December 20, 2021

To the Honorable Mayor, Members of the City Council, and the Citizens of Excelsior:

We are pleased to present the 2022 budget for the City of Excelsior. The 2022 budget for each City fund was thoughtfully prepared to continue providing the standard of service Excelsior residents expect, while doing so in a fiscally responsible manner.

Budgets for the general fund and docks, water, sewer, and surface water management funds are included in this document

The preliminary 2022 tax levy was set at \$2,252,000, which was \$243,801, or 12.00%, more than the 2021 levy. Since then, the levy was reduced to \$2,188,937, which is an increase of \$180,738 or 9.00%, over the prior year.

The General Fund's budget for revenues and expenditures has increased by 7.4%, or \$118,868. Some of the larger budget increases are:

- Addition of Assistant City Manager \$73,772.
- Increase in Police operations and facility debt service of \$55,374.
- Increase in Fire services and facility debt service of \$16,964.
- Increase in employee wages of 3.0%.
- Addition of Assistant Public Works Director which is allocated to Park Areas \$80,000.
- Addition of Lifeguards in Recreation \$20,000.

Some of the operating increases noted above are being offset by increased Licenses and Permit revenue, and an additional \$100,000 from the Docks Fund that is usually transferred to the Park

Improvement fund. This transfer is to offset the Assistant Public Works Director and Lifeguards in Park Areas and Recreation.

The City's property tax levy generates only 53% of General Fund revenues, illustrating the City's successful efforts to diversify revenue sources to minimize the tax impacts to our residents and commercial property owners.

The only significant project for 2022 is the Met Council project, which has no financial impact on the City of Excelsior. There is also Capital Improvement budget included for 2022 and 2023 with the understanding that this list will be brought back to the council in February or March to review the available funds for each item.

The City received \$127,860, in American Rescue Plan Act funds and is planning on using that funding for some of the Capital Improvement Plan projects as allowed.

The City was also successful with their trial area for parking meters and has decided to keep the trial area as permanent. This will bring in additional revenues to offset expenses.

One project the Council is moving forward on is a Long-Term Financial Plan. This plan will bring together projects and funding sources for the next 7 - 10 years providing guidance and transparency for future budgets.

Staff and the City Council realize that increasing utility rates is a sensitive issue for residents and took that into consideration when making rate adjustment recommendations. The planned increases that are included in the 2022 budget are necessary for the City to meet both the operating needs and capital expenses to maintain and improve the City's utility infrastructure.

The City continues to see growth and improvement in the local economy. Property values have been rising in Excelsior, with a new peak in taxable market values reached in 2021. Excelsior is also in the bottom one-third tax rates for Hennepin County. Nevertheless, the City continues to face challenges in maintaining current service levels while continuing moderate property tax increases. The City is committed to continuing its capital improvement program to improve its infrastructure. Additionally, the City Council and staff will continue to explore additional revenue options to help keep the City's levy at a reasonable level going forward. The Excelsior City Council is mindful of costs and works hard to provide services at the best value for its residents.

As always, if you have any questions or comments regarding the budget and tax levy, feel free to contact Jenny Palmer, the City Finance Director at 952-653-3677 and email at [jpalm@excelsiormn.org](mailto:jpalm@excelsiormn.org) or Kristi Luger, City Manager, at 952-653-3672 and [kluger@excelsiormn.org](mailto:kluger@excelsiormn.org).

Respectfully submitted,



Kristi Luger  
City Manager



Jenny Palmer  
Finance Director

## General Information

### Fund Types

The City maintains the following fund types:

General Fund – the primary operating fund of the City which is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – used to account for specific revenues that may only be used for certain specified purposes.

Debt Service Funds – established to account for activity related to general long-term debt principal and interest.

Capital Project Funds – used to account for resources to be used for the acquisition or construction of major capital projects.

Enterprise Funds – established to account for the activities of a government which provide goods or services primarily to the public at large on a consumer charge basis. Most business-type activities of a government are accounted for and reported in this type of fund.

Fiduciary Fund – used to account for assets held by the City in a trust capacity or as an agent.

### Fund Balance

The City's current fund balance policy was established in 2006, updated in 2019 and includes the following provision:

- The minimum unassigned General Fund balance percentage should be 40% of the subsequent year's budgeted expenditures and transfers out.

Forty percent of 2022 budgeted expenditures and transfers out is approximately \$875,575.

The Office of the State Auditor recommends that, at year-end, local governments maintain an unassigned fund balance in their general fund and special revenue funds of approximately 35 to 50 percent of fund operating revenues or no less than five months of operating expenditures.<sup>1</sup> The City's independent auditors recommend that the City have approximately 50 percent of the following year's expenditures on hand at

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<sup>1</sup> Otto, Rebecca. State of Minnesota. Office of the State Auditor. *Fund Balances for Local Governments (GASB 54 Version)*. 2010. Print.

the end of the year. The City will continue to monitor fund balances to ensure compliance with the State Auditor’s recommendations as well as City policy.

**Property Tax Information**

**Taxing Districts**

The following taxing districts noted in the table below collect a portion of your property tax dollars.

Services by Taxing Districts				
City of Excelsior (21%)	Hennepin County (33%)	Indepedent School District #276 (40%)	Metropolitan Special Taxing Districts (Met Council) (2%)	Other Special Taxing Districts (4%)
Police and Fire	Social Services	K-12 Education	Transportation	Regional Parks
Roads and Streets	Public Health	Community Education	Regional Sewer Systems	Regional Railroads
Parks and Recreation	Road and Highways		Mosquito Control (public health)	Museums
Building Safety	Libraries			Watershed Management
	Sheriff / Corrections			Public Housing
	Environmental Services			

\*Metropolitan Special Taxing Districts include the Metropolitan Council, Metropolitan Mosquito Control and Metropolitan Council Transit.

\*\*Other Special Taxing Districts include the Minnehaha Creek Watershed District, Hennepin County Regional Railroad Authority, Three Rivers Park District and the Hennepin County Housing and Redevelopment Authority.

Below is a sample property tax notice and on the next page is a legend that identifies key areas of the notice. The City's portion of your property taxes is identified by the arrows below.

**Hennepin County**  
 8 600 Government Center  
 300 S. Sixth Street  
 Minneapolis, MN 55467-0060  
 612-348-3071 www.hennepin.us

**Proposed levies & taxes 2020**  
 2019 values for taxes payable in 2020

**71** JOHN J DOE  
 123 MAIN ST NW  
 ANYOWN MN 12345-6789

**THIS IS NOT A BILL — DO NOT PAY**

[\[Click Here for Taxing Authority Web Sites\]](#)

Property ID NO: 26-129-2441-001  
 123 Main ST NW **72** **73**

**Property taxes statement schedule**

**Step 1 Value & classification**

TAX YEAR PARABLE CLASS	2018 HOMESTEAD	2017 HOMESTEAD
Estimated Market Value:	\$176,000	\$206,000
Homestead Exclusion:	\$21,400	\$18,700
Other Exclusion/Deferral:	\$0	\$0
Taxable Mkt Value:	\$154,600	\$187,300

**Step 2 Proposed levies & taxes**

2015 TAX:	\$2,478.38
2016 PROPOSED:	\$2,890.13
Percent change:	16.6%

**Now is the time to provide feedback on proposed levies.**  
 It is too late to appeal your value or classification without going to Tax Court.

**Step 3 Property tax statement**  
 Coming March 2020, due May 15, 2020 and Oct 15, 2020

[Budget Meeting Dates Times and location](#)

Addresses for correspondence	Actual 2019	Proposed 2020	Meeting date & location
Hennepin County A2400 Government Center Minneapolis MN 55487 612-348-3011 <b>76</b>	\$799.83 <b>77</b>	\$907.71 <b>78</b>	Dec 2, 2015 6:00 PM Commissioner Board Room A2400 Government Center Minneapolis MN 55487
City of GREENFIELD Greenfield City Hall 7738 Commerce Circle Greenfield MN 55357	\$585.34	\$692.39	Dec 2, 2015 7:00 PM Greenfield City Hall 6390 Town Hall Drive Greenfield MN 55357
<b>STATE GENERAL TAX</b>			No meeting required <b>710</b>
School District 883 Voter Approved Levy: Other Local Levies School District Total Rockford - ISD 883 6051 Ash Street Rockford MN 55473 763-477-9165	\$583.90 \$399.82 \$983.72	\$667.08 <b>79</b> \$502.18 \$1,169.26	Dec 15, 2015 6:30 PM Heritage Room - room 502 Rockford High School 7600 County Road 50 ROCKFORD MN 55373
Metro Special Taxing Dist. Metropolitan Council 390 Robert Street North St Paul MN 55101-1805 651-602-1647	\$25.23	\$27.75	Dec 10, 2015 6:00 PM Metropolitan Council 390 Robert Street North St Paul MN 55101-1805
Other Spec. Taxing Dist.: Fiscal Disparity Tax: Tax Increment Tax:	\$84.26	\$93.02	No meeting required No meeting required No meeting required
<b>TAX EXCLUDING SPECIAL ASSESSMENTS</b>	<b>\$2,478.38</b>	<b>\$2,890.13</b>	

Learn about property taxes: [www.hennepin.us/propertytaxes](http://www.hennepin.us/propertytaxes)

**THIS IS NOT A BILL — DO NOT PAY**

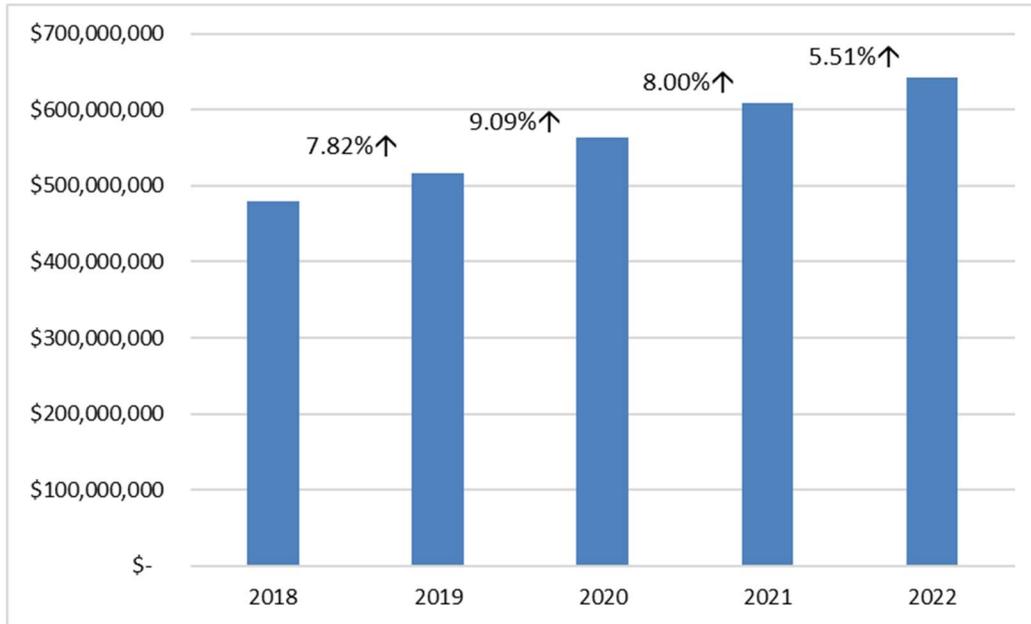


## Sample Property Tax Notice Key

1. The taxpayer's name and mailing address.
2. The property's identification number.
3. The address of the property.
4. These are property classifications and the market values used to determine the property taxes on the property, as each appears in the records of the county at the time of printing. The Taxable market value is the estimated market value, as determined by the assessor, less any exclusions or deferrals that apply to the property.
5. The percentage change between the taxes payable in the current year and the proposed taxes payable in the following year.
6. The address and telephone number for each taxing authority that taxpayers may call if they have questions related to the notice and an address where comments will be received by mail.
7. The actual tax for taxes payable in the current year in total and for each taxing authority.
8. The amount of property taxes each taxing authority proposes to collect for taxes payable the following year, in total and by taxing authority.
9. If the school district held a referendum at the November general election, and it was approved by the voters, the tax amount may be higher than shown on the notice.
10. The time and place of the regularly scheduled meeting, of each taxing authority, in which the budget and levy will be discussed, and the public is invited to speak at the meeting.

### City's Taxable Market Value

The City's taxable market value continues to increase. Projected 2022 taxable market value has increased for the seventh consecutive year, showing approximately 5.51% growth between 2021 to 2022. Since 2018, year over year growth totaling 34% from 2018 to 2022 has occurred, with a 2022 value of \$642,372,200, which is a new peak in the City's taxable market valuation.



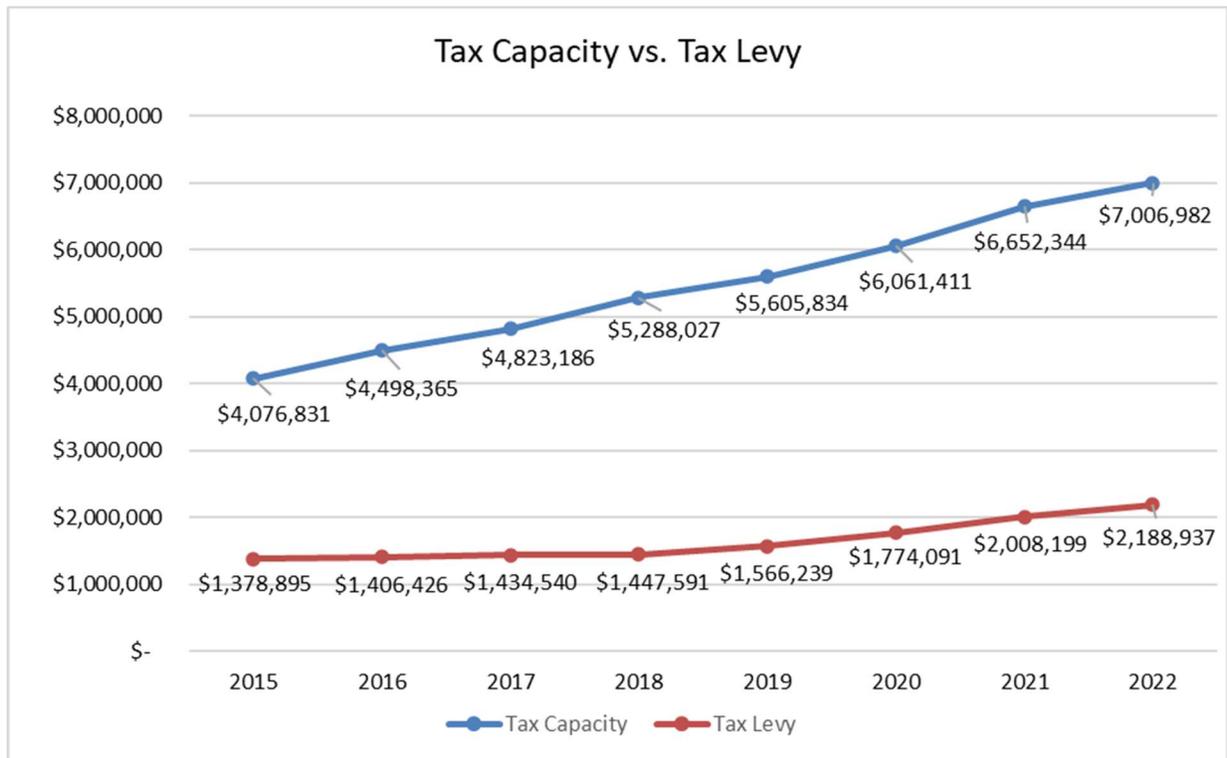
Note: 2022 Taxable Market Value is projected based on Hennepin County's Taxable Market Values report dated 12/09/2021.

### City's Tax Capacity and Tax Rate

The City's tax capacity, under current legislation, is used as the denominator to determine the property tax rate of a jurisdiction. All properties are divided into several classes: residential, commercial/industrial, farm, apartments, and personal property. An individual parcel's property tax capacity value is determined by applying various rules governing the class which that property is classified in to the taxable market value of that property. The sum of all individual parcels tax capacities provides the overall City's tax capacity, which is then reduced by the City's contribution of tax capacity to the Fiscal Disparities Program and the tax capacity of the property values within active Tax Increment Financing (TIF) districts that are located within the City.

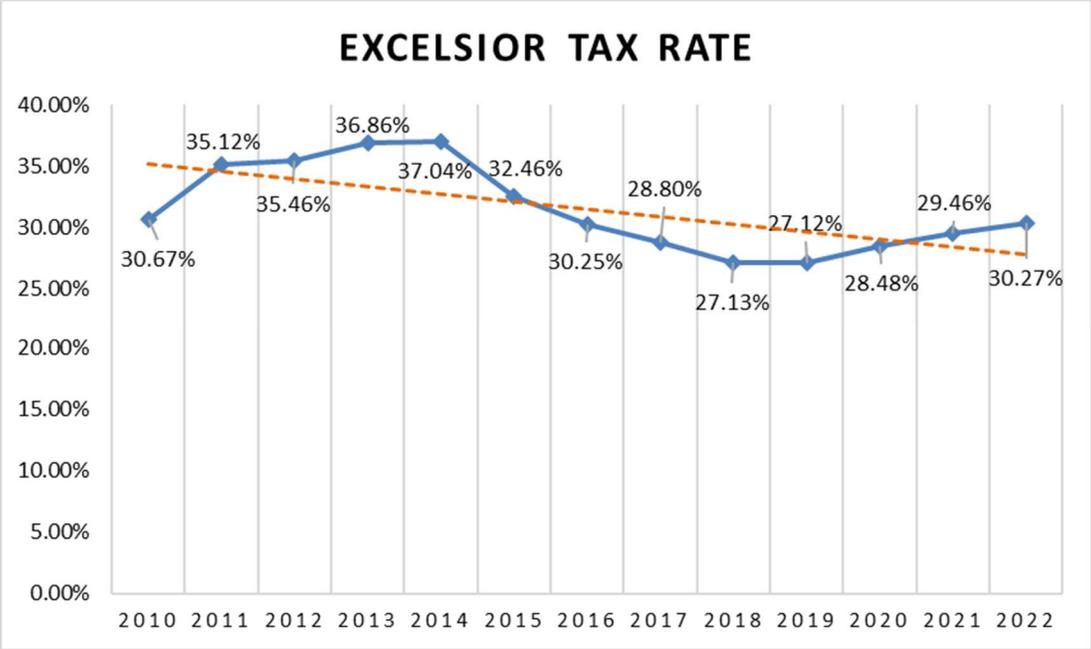
The City's proposed overall tax capacity used for calculating the property tax rate has increased approximately 5.33% over 2021 to \$7,006,982.

The graph below shows the increases in both the tax capacity (blue) and City levy (red) over the prior eight years, and further illustrates the relationship between the growth rates in the City's tax capacity and City levy. During the period from 2015 through 2022 the City's taxable tax capacity increased \$2,930,151, or 71% while the City's levy grew only \$810,042, or 58%.



**Tax Rate Trends**

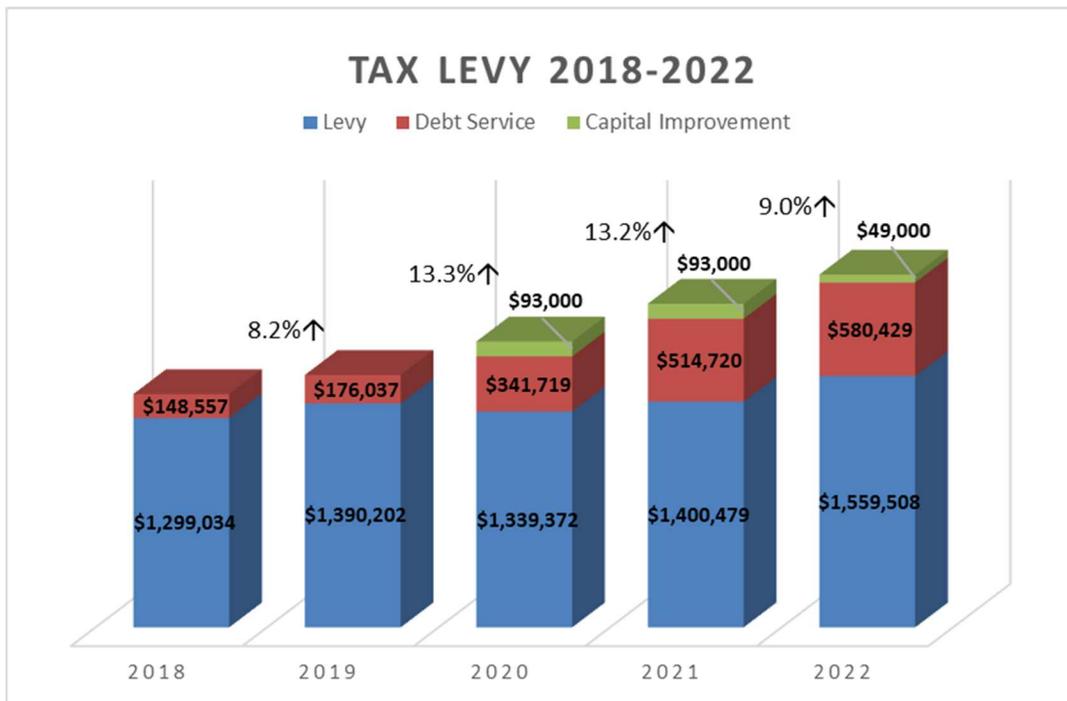
The City’s twelve-year tax rate history is presented below. This City’s tax rate has fluctuated from a high of 37.04% in 2014 to a low of 27.12% in 2019 with the trend (orange dotted line) heading downward. The tax rate for 2022 is 30.27% an increase of 0.81% over 2021.



### City Property Tax Levy

The City of Excelsior relies on property tax revenue to support the City’s general operations such as public safety, streets, parks, and other core general government services, as well as to service long-term debt issued to improve the City’s aging streets infrastructure. In 2022, the City requires a General Revenue levy of \$1,559,508 to support the governmental activities described above and to ensure sufficient capital asset improvement and replacement reserves. The City also requires a Debt levy of \$580,429 to service the five outstanding bonds that were issued for infrastructure improvement projects.

The City’s increase in the 2022 levy is 9.00 percent, or \$180,738 more than 2021’s levy. With property values also increasing, the increase in the levy doesn’t necessarily result in an increase in the tax rate. The City will still ultimately collect approximately \$180,738 more tax dollars; however, it will be spread over a larger tax base.



### General Fund Levy

The General Levy is collected to provide funding for basic governmental services that are part of the City's General Fund. The 2020 General Levy is \$1,559,508 which is an increase of \$159,029 or 11.36% from the 2021 General Fund Levy.

### Capital Improvement Levy

The Capital Improvement Levy for 2022 is \$49,000. This is a decrease of \$44,000 or -47.31% over 2021. This money is transferred to the Capital Improvement Fund to cover larger project costs or purchases such as pickups for the public works department or utility improvements.

### Debt Service Levy

The City has debt service levies related to the General Obligation bonds issued for the 2010-2011 Street Reconstruction, the 2017 Street and Utility Improvement projects, the 2019 Street and Utility Improvement project, the 2020 Street and Utility Improvement project and 2021 Street and Utility Improvement project.

In 2019, the City received a ratings upgrade from Standard and Poor's (S&P) to AAA. The City's bond rating reflects Excelsior's strong economy, management, budgetary performance and flexibility, and liquidity. Excelsior shares this highest debt rating with less than thirty other Minnesota cities, and allows the City to obtain lower interest expense, resulting in less cost the taxpayers. The City has continued to maintain that AAA rating. The City's debt levy increased from \$514,720 in 2021 to \$580,429 in 2022, an increase of \$65,709, or 12.77%, from the prior year. The increase is due to the issuance of the 2021A G.O. Bonds issued to finance the 2021 Street and Utility Project. The Debt Service portion of the levy is approximately 26% of the total 2022 levy.

	2021	2022	\$ change	% change
General Fund	\$ 1,400,479	\$ 1,559,508	\$ 159,029	11.36%
Capital Improvement	\$ 93,000	\$ 49,000	\$ (44,000)	-47.31%
<b>Total General Revenue</b>	<b>\$ 1,493,479</b>	<b>\$ 1,608,508</b>	<b>\$ 115,029</b>	<b>7.70%</b>
Debt Service				
2010A	\$ 100,000	\$ 123,123	\$ 23,123	23.12%
2017A	\$ 78,768	\$ 118,613	\$ 39,845	50.59%
2019A	\$ 162,952	\$ 170,841	\$ 7,889	4.84%
2020A	\$ 93,000	\$ 83,900	\$ (9,100)	-9.78%
2021A	\$ 80,000	\$ 83,952	\$ 3,952	4.94%
<b>Total Debt Service</b>	<b>\$ 514,720</b>	<b>\$ 580,429</b>	<b>\$ 65,709</b>	<b>12.77%</b>
<b>Total Levy</b>	<b>\$ 2,008,199</b>	<b>\$ 2,188,937</b>	<b>\$ 180,738</b>	<b>9.00%</b>

**Fiscal Disparities**

The fiscal disparities program is a tax base sharing program where the taxing jurisdictions in the seven-county metro area contribute into an area-wide shared pool. Since 1971, forty percent of the growth in commercial and industrial property tax base has been contributed to this pool. The pool is redistributed to each taxing jurisdiction based on population and the value of the jurisdiction's property, relative to the value of the entire pool.

The City is a net contributor to the Fiscal Disparities program. In 2022, the City is projected to contribute \$889,496 worth of commercial/industrial tax capacity to the metro-area pool.

**Local Government Aid**

The City is not budgeting or assuming any Local Government Aid (LGA) will be disbursed to the City now or in the future. Previously, the City received substantial LGA in relation to the City's budget, but that ended in 2009. The City continues to explore additional revenue options and expense reductions to help offset levy increases and to fund capital improvements, since the City is no longer a recipient of LGA.

## Summary of Significant Changes to the General Fund Budget

### **Revenues**

Total General Fund revenues for 2022 are projected to be \$2,598,920. This is an increase of 5%, or \$135,535, more than the 2021 budgeted revenues. Most of this increase is due to increase in parking meter revenues with additional meters in the trial area becoming permanent, there were also increases in building permit fees and projected revenues with the number of building permits continuing to grow.

Property Taxes - the 2022 budget includes a \$182,000 increase to the total operating levy.

Franchise Fees - the 2022 budget includes gas and electric franchise fee revenues. These fees are collected by the utility companies and paid to the City. These fees will continue to be \$2.50 per account per month.

Licenses and Permits – this revenue category includes items such as alcoholic beverage licenses, special event permits, building permits and multiple dwelling licenses. The 2022 revenue is being projected to increase approximately \$50,630, or 16% over 2021. Most of the revenue increase in this category is planned to come from increases in various building-type permits and parking permits.

Intergovernmental Revenues – the only intergovernmental revenue the City is expecting to receive in 2022 is PERA aid in the amount of \$3,095, unchanged from the 2021 budget.

Parking Kiosks – this budget is presented separately, the 2022 budget remains unchanged from the prior year based upon 2021 revenues.

Fines and Forfeits – the fines and forfeiture revenue classification include revenue from municipal court fines, parking meter fines, animal control fines and a portion of the DWI forfeiture proceeds received by the South Lake Minnetonka Police Department. This revenue category was decreased \$3,000, from the prior year to bring the budget more in line with recent years' actual results.

Rents – this category consists of water tower antenna rental and kayak rental revenue sharing from Tommy's Kayak and Paddleboard business. This revenue category was increased by \$1,568.

Interest Earnings – the City is attempting to budget more conservatively for interest and investment returns and included a \$13,000 decrease from the prior year budget based on historical actual results from the past few years.

Miscellaneous Revenue - this revenue category includes various items such as insurance dividends, and refunds and reimbursements. This category has been decreased by \$845.00, based on historical revenues.

Transfers from Other Funds – the transfers revenue budget increased by \$100,000 from the 2021 budget. Council decided to use the \$100,000 transfer to the Park Capital Improvement fund to offset the wages for

Assistant Public Works director whose duties will primarily be related to the park areas, and also to cover the costs of Lifeguards at the public beach.

## **Expenditures**

Total General Fund expenditures for 2022 are projected to be \$2,632,920 which is a decrease of 4.69% or \$112,501 less than the 2019 budget. Most of the decrease is related to the removal of the annual transfer-out to the Capital Improvement Fund and replacement of those levy dollars to a stand-alone capital improvement levy.

Citywide Salary/Benefit/Payroll related expenses - the 2022 budget includes a wage increase of 3.00% for all City employees, in line with the settled union contract. Health insurance premiums increased 4.64%, and dental insurance premiums increased 3.00%. Additionally, there was a total of \$8,000 in market rate adjustments to City Hall staff salaries, and the addition of a Full Time Administrative Assistant budgeted at \$50,564 to the General Fund. Total General Fund payroll increases account for \$103,990.

General Government – general government makes up approximately 30% of the General Fund budget. Departments included in general government are: City Council, City Manager/Clerk, Elections, Finance, Planning and Zoning, City Administration (City Hall building maintenance and general City contracts) and Heritage Preservation. Significant changes to the General Government function include increases to Elections for the 2022 mid-term elections and an increase in Heritage Preservation of \$1,800.

Public Safety – the public safety category of expense includes contracted police, fire and building inspection services. For 2022 Public Safety expense items make up approximately 44% of the General Fund budget.

The South Lake Minnetonka Police Department (SLMPD) has set the 2022 budget at an overall increase of 6.71%, or \$55,374, over the 2021 budget.

The 2022 Excelsior Fire District (EFD) budget includes a total overall increase of 6.77%, or \$16,964.

Budgeted expense for Building Inspection and Engineering were not increased for 2022.

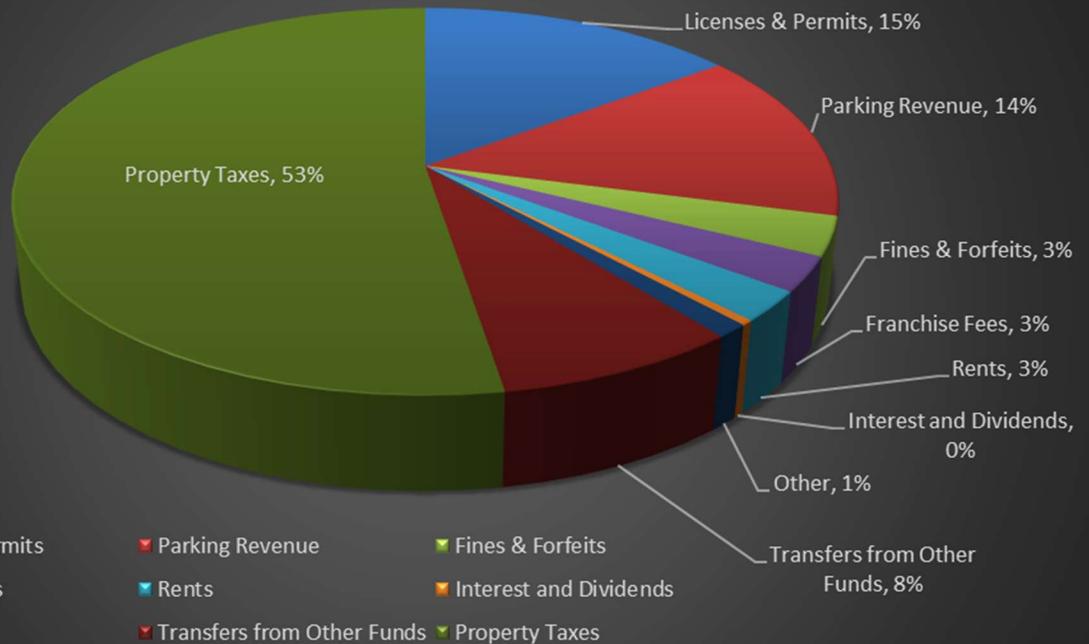
Public Works – the public works expense category accounts for 12% of the General Fund budget and includes costs related to the maintenance of the City's streets as well as general engineering fees. The streets budget increased slightly due to the increased expenses in supplies and materials, as well as professional services and tree care.

Culture and Recreation – park maintenance, recreation programs (lifeguards at the beach, concerts in the park) and cemetery expenses are included in this category and account for 15% of the General Fund budget. The parks budget has increases in both the lifeguard and personnel related to the Assistant Public Works Director, which are offset by the transfer from the Docks Fund.

**City of Excelsior**  
**2022 General Fund Revenue & Expense Budget Summary**

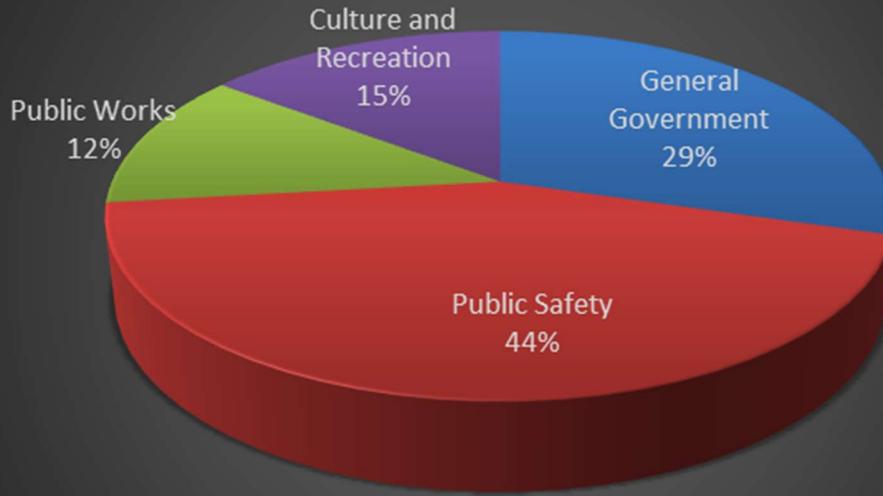
<b>Revenues</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Chg vs. 2021</b>	<b>% Chg vs 2021</b>
Licenses & Permits	\$ 493,073.00	\$ 238,494.00	\$ 312,600.00	\$ 363,230.00	\$ 50,630.00	16.20%
Parking Revenue	\$ 321,682.00	\$ 245,299.00	\$ 350,000.00	\$ 350,000.00	\$ -	0.00%
Fines & Forfeits	\$ 84,875.00	\$ 64,043.00	\$ 82,500.00	\$ 79,500.00	\$ (3,000.00)	-3.64%
Franchise Fees	\$ 70,176.00	\$ 70,397.00	\$ 70,750.00	\$ 70,750.00	\$ -	0.00%
Rents	\$ 46,323.00	\$ 42,868.00	\$ 60,100.00	\$ 61,668.00	\$ 1,568.00	2.61%
Interest and Dividends	\$ 40,850.00	\$ 30,892.00	\$ 23,000.00	\$ 10,000.00	\$ (13,000.00)	-56.52%
Other	\$ 67,112.00	\$ 78,481.00	\$ 28,225.00	\$ 27,380.00	\$ (845.00)	-2.99%
Transfers from Other Funds	\$ 165,579.00	\$ 100,000.00	\$ 100,000.00	\$ 200,000.00	\$ 100,000.00	100.00%
Property Taxes	\$ 1,375,239.00	\$ 1,317,678.00	\$ 1,436,210.00	\$ 1,436,392.00	\$ 182.00	0.01%
	<b>\$ 2,664,909.00</b>	<b>\$ 2,188,152.00</b>	<b>\$ 2,463,385.00</b>	<b>\$ 2,598,920.00</b>	<b>\$ 135,535.00</b>	<b>5.50%</b>
<b>Expenses</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Chg vs. 2021</b>	<b>% Chg vs 2021</b>
Council	\$ 26,293.00	\$ 41,193.00	\$ 21,230.00	\$ 20,741.00	\$ (489.00)	-2.30%
City Manager/Clerk	\$ 114,783.00	\$ 127,653.00	\$ 149,535.00	\$ 223,307.00	\$ 73,772.00	49.33%
Elections	\$ 970.00	\$ 8,987.00	\$ 800.00	\$ 7,000.00	\$ 6,200.00	775.00%
Finance	\$ 95,940.00	\$ 47,263.00	\$ 239,456.00	\$ 72,672.00	\$ (166,784.00)	-69.65%
Planning and Zoning	\$ 95,940.00	\$ 85,953.00	\$ 100,067.00	\$ 108,268.00	\$ 8,201.00	8.20%
City Administration	\$ 393,354.00	\$ 359,647.00	\$ 359,781.00	\$ 347,105.00	\$ (12,676.00)	-3.52%
Heritage Preservation	\$ 10,782.00	\$ 17,145.00	\$ 1,000.00	\$ 2,800.00	\$ 1,800.00	180.00%
Police	\$ 787,302.00	\$ 740,222.00	\$ 824,750.00	\$ 880,124.00	\$ 55,374.00	6.71%
Fire Contract	\$ 223,101.00	\$ 232,900.00	\$ 250,720.00	\$ 267,684.00	\$ 16,964.00	6.77%
Building Inspection	\$ 86,935.00	\$ 42,124.00	\$ 55,000.00	\$ 55,000.00	\$ -	0.00%
Engineering	\$ 23,800.00	\$ 29,568.00	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
Streets	\$ 212,482.00	\$ 223,550.00	\$ 238,935.00	\$ 243,361.00	\$ 4,426.00	1.85%
Park Maintenance	\$ 233,314.00	\$ 231,071.00	\$ 228,603.00	\$ 333,847.00	\$ 105,244.00	46.04%
Recreation Programs	\$ 33,060.00	\$ 385.00	\$ -	\$ 21,000.00	\$ 21,000.00	0.00%
Cemetery	\$ 22,509.00	\$ 22,642.00	\$ 25,350.00	\$ 30,011.00	\$ 4,661.00	18.39%
	<b>\$ 2,360,565.00</b>	<b>\$ 2,210,303.00</b>	<b>\$ 2,515,227.00</b>	<b>\$ 2,632,920.00</b>	<b>\$ 117,693.00</b>	<b>4.68%</b>

## General Fund Revenue by Source



Revenues	2021 Budget	2022 Budget	\$ Chg vs. 2021	% Chg vs 2021
Licenses & Permits	\$ 312,600.00	\$ 363,230.00	\$ 50,630.00	16.20%
Parking Revenue	\$ 350,000.00	\$ 350,000.00	\$ -	0.00%
Fines & Forfeits	\$ 82,500.00	\$ 79,500.00	\$ (3,000.00)	-3.64%
Franchise Fees	\$ 70,750.00	\$ 70,750.00	\$ -	0.00%
Rents	\$ 60,100.00	\$ 61,668.00	\$ 1,568.00	2.61%
Interest and Dividends	\$ 23,000.00	\$ 10,000.00	\$ (13,000.00)	-56.52%
Other	\$ 28,225.00	\$ 27,380.00	\$ (845.00)	-2.99%
Transfers from Other Funds	\$ 100,000.00	\$ 200,000.00	\$ 100,000.00	100.00%
Property Taxes	\$ 1,436,210.00	\$ 1,436,392.00	\$ 182.00	0.01%
	\$ 2,463,385.00	\$ 2,598,920.00	\$ 135,535.00	5.50%

## General Fund Expenses by Function



■ General Government   
 ■ Public Safety   
 ■ Public Works   
 ■ Culture and Recreation

Expenses	2021 Budget	2022 Budget	\$ Chg vs. 2021	% Chg vs 2021
Council	\$ 21,230.00	\$ 20,741.00	\$ (489.00)	-2.30%
City Manager/Clerk	\$ 149,535.00	\$ 223,307.00	\$ 73,772.00	49.33%
Elections	\$ 800.00	\$ 7,000.00	\$ 6,200.00	775.00%
Finance	\$ 239,456.00	\$ 72,672.00	\$ (166,784.00)	-69.65%
Planning and Zoning	\$ 100,067.00	\$ 108,268.00	\$ 8,201.00	8.20%
City Administration	\$ 359,781.00	\$ 347,105.00	\$ (12,676.00)	-3.52%
Heritage Preservation	\$ 1,000.00	\$ 2,800.00	\$ 1,800.00	180.00%
Police	\$ 824,750.00	\$ 880,124.00	\$ 55,374.00	6.71%
Fire Contract	\$ 250,720.00	\$ 267,684.00	\$ 16,964.00	6.77%
Building Inspection	\$ 55,000.00	\$ 55,000.00	\$ -	0.00%
Engineering	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
Streets	\$ 238,935.00	\$ 243,361.00	\$ 4,426.00	1.85%
Park Maintenance	\$ 228,603.00	\$ 333,847.00	\$ 105,244.00	46.04%
Recreation Programs	\$ -	\$ 21,000.00	\$ 21,000.00	0.00%
Cemetery	\$ 25,350.00	\$ 30,011.00	\$ 4,661.00	18.39%
	\$ 2,515,227.00	\$ 2,632,920.00	\$ 117,693.00	4.68%

**CITY OF EXCELSIOR  
2022 BUDGET  
General Fund Expenditures by Department**

	2018 <u>ACTUAL</u>	2019 <u>ACTUAL</u>	2020 <u>ACTUAL</u>	2021 <u>BUDGET</u>	2021 <u>10/31/2021</u>	2022 <u>BUDGET</u>	Dollar <u>Change</u>	Percent <u>Change</u>
<b>GENERAL FUND COUNCIL</b>								
Wages and Benefits	14,209	13,779	12,651	14,400	11,902	14,211	(189)	-1%
Professional Services	1,603	5,699	21,370	1,300	930	1,000	(300)	-30%
Education and Training	-	255	272	530	938	530	-	0%
Community Events and Support	6,100	6,560	6,900	5,000	5,246	5,000	-	0%
Total Council	<u>21,912</u>	<u>26,293</u>	<u>41,193</u>	<u>21,230</u>	<u>19,017</u>	<u>20,741</u>	(489)	-2%
<b>CITY MANAGER/CITY CLERK</b>								
Wages and Benefits	106,063	109,819	125,355	139,475	109,313	216,207	76,732	55%
Education and Training	5,269	4,964	2,298	10,060	1,382	7,100	(2,960)	-29%
Total City Manager/City Clerk	<u>111,332</u>	<u>114,783</u>	<u>127,653</u>	<u>149,535</u>	<u>110,694</u>	<u>223,307</u>	73,772	49%
<b>ELECTIONS</b>								
Election Judge Pay	2,759	-	2,000	-	-	3,000	3,000	100%
Operating Supplies	4,061	970	6,987	200	925	3,400	3,200	94%
Repairs and Maintenance	-	-	-	600	-	600	-	0%
Total Elections	<u>6,820</u>	<u>970</u>	<u>8,987</u>	<u>800</u>	<u>925</u>	<u>7,000</u>	6,200	89%
<b>FINANCE</b>								
Wages and Benefits	34,269	74,513	46,905	234,946	112,349	71,212	(163,734)	-230%
Professional Services	-	-	-	3,910	1,220	-	(3,910)	0%
Education and Training	1,038	1,005	358	600	70	1,460	860	59%
Total Finance	<u>35,307</u>	<u>75,518</u>	<u>47,263</u>	<u>239,456</u>	<u>113,640</u>	<u>72,672</u>	(166,784)	-230%
<b>PLANNING AND ZONING</b>								
Wages and Benefits	50,885	79,014	83,867	84,417	51,204	93,668	9,251	10%
Professional Services	31,766	15,062	1,600	10,000	87,087	10,000	-	0%
Education and Training	954	1,134	340	4,750	156	3,700	(1,050)	-28%
Meeting Expense (Taping Meetings)	976	730	146	900	68	900	-	0%
Total Planning and Zoning	<u>84,581</u>	<u>95,940</u>	<u>85,953</u>	<u>100,067</u>	<u>138,515</u>	<u>108,268</u>	8,201	8%
<b>CITY ADMINISTRATION</b>								
Operating Supplies	20,947	26,773	27,454	55,350	57,939	30,650	(24,700)	-81%
Professional Services	214,543	246,086	231,502	189,400	203,101	194,200	4,800	2%
Utilities	45,939	55,858	48,373	70,650	60,039	67,600	(3,050)	-5%
Repair and Maintenance	9,460	15,859	11,003	11,766	7,577	12,000	234	2%
Other Services and Charges	34,302	44,201	39,380	32,615	47,563	39,655	7,040	18%
Capital Outlay	9,178	4,577	1,935	-	3,426	3,000	3,000	100%
Total City Administration	<u>336,128</u>	<u>393,354</u>	<u>361,426</u>	<u>359,781</u>	<u>379,645</u>	<u>347,105</u>	(12,676)	-4%
<b>HERITAGE PRESERVATION</b>								
Education and Training	1,129	10,782	17,145	1,000	8,937	2,800	1,800	64%
Total Heritage Preservation	<u>1,129</u>	<u>10,782</u>	<u>17,145</u>	<u>1,000</u>	<u>8,937</u>	<u>2,800</u>	1,800	64%
<b>POLICE</b>								
Contracted Services	690,022	717,825	725,344	752,850	629,692	805,878	53,028	7%
Debt Service	67,311	69,477	14,878	71,900	71,899	74,246	2,346	3%
Total Police	<u>757,333</u>	<u>787,302</u>	<u>740,222</u>	<u>824,750</u>	<u>701,591</u>	<u>880,124</u>	55,374	6%
<b>FIRE CONTRACT</b>								
Contracted Services	118,885	153,835	138,486	152,560	250,728	171,264	18,704	11%
Debt Service	89,796	69,266	94,414	98,160	-	96,420	(1,740)	-2%
Total Fire Contract	<u>208,681</u>	<u>223,101</u>	<u>232,900</u>	<u>250,720</u>	<u>250,728</u>	<u>267,684</u>	16,964	6%

**CITY OF EXCELSIOR  
2022 BUDGET  
General Fund Expenditures by Department**

	2018 <u>ACTUAL</u>	2019 <u>ACTUAL</u>	2020 <u>ACTUAL</u>	2021 <u>BUDGET</u>	2022 <u>BUDGET</u>	Dollar <u>Change</u>	Percent <u>Change</u>
<b>BUILDING INSPECTION</b>							
Professional Services	92,329	86,935	62,124	55,000	55,000	-	0%
<b>ENGINEERING</b>							
Professional Services	15,439	23,800	29,568	<b>20,000</b>	<b>20,000</b>	-	0%
<b>STREETS</b>							
Wages and Benefits	115,414	124,186	121,138	146,225	145,901	(324)	0%
Operating Supplies	39,233	45,991	64,953	48,800	48,800	-	0%
Professional Services	5,579	5,982	3,298	5,940	5,940	-	0%
Education and Training	316	436	335	600	600	-	0%
Utilities	4,544	6,676	11,094	7,500	12,900	5,400	42%
Repair and Maintenance	15,651	9,281	5,565	9,870	9,220	(650)	-7%
Tree Care	16,925	19,930	17,167	20,000	20,000	-	0%
Capital Outlay	44,241					-	
Total Streets	<u>241,903</u>	<u>212,482</u>	<u>223,550</u>	<b>238,935</b>	<b>243,361</b>	4,426	2%
<b>PARK MAINTENANCE</b>							
Wages and Benefits	153,921	155,569	159,312	155,922	256,047	100,125	39%
Operating Supplies	19,672	26,901	27,902	27,300	19,300	(8,000)	-41%
Professional Services	8,560	16,042	19,777	11,100	22,100	11,000	50%
Education and Training	474	1,232	505	500	500	-	0%
Utilities	10,698	10,528	12,148	9,631	10,600	969	9%
Repair and Maintenance	15,326	10,981	6,801	13,150	10,300	(2,850)	-28%
Tree Care	-	-	4,626	11,000	15,000	4,000	27%
Capital Outlay	-	15,286	-	-	-	-	
Total Park Maintenance	<u>208,651</u>	<u>236,539</u>	<u>231,071</u>	<b>228,603</b>	<b>333,847</b>	105,244	32%
<b>RECREATION</b>							
Lifeguards	21,100	24,123	-	-	20,000	20,000	100%
Concerts in the Park	9,703	8,937	385	-	1,000	1,000	100%
Concession Stand	-	-	-	-	-	-	0%
Total Recreation	<u>30,803</u>	<u>33,060</u>	<u>385</u>	<b>-</b>	<b>21,000</b>	21,000	100%
<b>CEMETERY</b>							
Wages and Benefits	20,991	20,797	20,360	22,710	27,911	5,201	19%
Operating Supplies	1,151	1,712	2,282	1,640	1,600	(40)	-3%
Professional Services	170	-	-	1,000	500	(500)	-100%
Total Cemetery	<u>22,312</u>	<u>22,509</u>	<u>22,642</u>	<b>25,350</b>	<b>30,011</b>	4,661	16%
<b>TOTAL GENERAL FUND</b>	<b><u>2,174,660</u></b>	<b><u>2,343,368</u></b>	<b><u>2,232,082</u></b>	<b><u>2,515,227</u></b>	<b><u>2,632,920</u></b>	<b><u>117,692</u></b>	<b><u>4.47%</u></b>