

REVISED

City of Birchwood Village Revenue and Expenditure Trends

Source: 2007 - 2011 Year End Financial Statements

A	E	F	G	H	I	J	K	
	2010	2011	2012	2012	2013 Proposed	Other Revenue	2013 Notes	
1								
2	Actual	Actual	Budget	Est. Actual	Levy			
3								
4	RECEIPTS							
5	General Property Taxes (Levy)	323,491	315,354	325,000	325,000	369,872		
6	LICENSES AND PERMITS							
7	Business Licenses and Permits	9,583						
8	Building Permits	0	10,659	8,500	8,200	8,200		
9	Plan Check Fee	0						
10	Variates	0	206	0	0			
11	Dog Licenses	0	25	1,000	750		- 2013 not a renewal year	
12	INTERGOVERNMENTAL REVENUES							
13	Federal Grants and Aids	0	0	0	0			
14	State Grants and Aid	32,985	0	0	0			
15	State of MN Pera	0	238	238	238	238		
16	Local Grants and Aids	3,500	13,404	0	0		Poss DNR app in 2013 Warm House	
17	Recycle Grant	0	1,678	1,650	1,650	1,000		
18	Cable Commission Grant	0	7,595	7,000	8,000	7,000		
19	CHARGES FOR SERVICES							
20	GENERAL GOVERNMENT							
21	City Hall Rent & Garage Rent	340	350	500	500	500		
22	Certified Bills	1,116		0	0			
23	Delinquent Utilities - Garb/CEC	0		0	248			
24	PUBLIC SAFETY							
25	HIGHWAYS AND STREETS							
26	CULTURE AND RECREATION							
27	Park Fees	5,900	0	0	0			
28	OTHER CHARGES							
29	State & Misc Fees			0	0		Now in Spec Rev Fund	
30	Sales Tax	0		0	0			
31	FINES AND FORFEITS							
32	Fines	1,277	735	1,000	650	650		
33	Forfeits							
34	MISCELLANEOUS REVENUES							
35	Surcharge	0		0	0			
36	Interest Earnings	1,332	33	1,000	25	50		
37	Contrib. & Donations-Private	0	725	400	700	500		

PERMISSIBLE

City of Birchwood Village Revenue and Expenditure Trends

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2013 Notes

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	2010	2011	2012	2012	2013 Proposed	Other Revenue	
	Actual	Actual	Budget	Est. Actual	Levy		
3							
38	Refunds and Reimbursements	0	250	0	300		- LMCIIT dividend
39	Sale of Investments	70,000		0	0		-
40	Recycling Charge (Mahv/Willemie)	0		0	0		-
41	Cable/Excess Franchise Fee	0		0	0		-
42	Miscellaneous	4,702	2,741	500	0		100
43	NON-LEVY REVENUE			21,898	21,261	0	18,238
44				346,898	346,261		0.86
45	TRANSFER FROM OTHER FUNDS						
46	Transfer from Sewer Fund	0		58,200			
47	Transfer from Capital Projects	0		15,000			
48	Transfer from Water Fund			27,000			
49	Transfer from General Fund						
50	Parks Special Revenue Fund			5,000			NOW Designated Fund
51	Sewer Loan	0					
52	Operating Transfer In						
53				452,088	346,261		
54							
55	DISBURSEMENTS						
56		2,010	2,011				
57	GENERAL GOVERNMENT						
58	Publishing						
59	Printing and Binding	0	91	175	100	100	
60	Legal Notice Publication	2,719	1,683	2,000	3,500	2,000	
61	Subtotal Publication	2,719	1,774	2,175	3,600	2,100	0
62	City Council						
63	Wages and Salaries	1,847	4,415	2,700	2,600	4,200	0 2012 Budget Amended by -1500
64	Clerk						
65	Wages and Salaries						
66	Federal Tax - Employee	51,131	57,501	56,000	56,050	58,240	Includes taxes & PERA 2013 at 1.04% of 2012
67	State Tax - Employee	0	0				
68	Employer Cont. - Retirement	0	0				
69	Retirement - Employee	0	0				
70	Medicare - Employer	0	0				

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		2010	2011	2012	2012	2013 Proposed		
		Actual	Actual	Budget	Est. Actual	Levy	Other Revenue	
1								
2		2010	2011	2012	2012	2013 Proposed		
3		Actual	Actual	Budget	Est. Actual	Levy	Other Revenue	
71	Social Security Employer	0	0					
72	Medicare - Employee	0	0					
73	Soc Security - Employee	0	0					
74	Other Pay	0	0					
75	Mileage	0	42					
76	Recording and Reporting	0	0					
77	Accounting (Treasurer)							
78	Professional Services	3,500	0					
79	Admin. Staff Subtotal	54,631	57,543	56,000	56,050	58,240	0	
80	Elections							
81	Wages and Salaries	4,311	0	3,500	3,500	0		
82	Operating Supplies	0	0	100	100	0		
83	Repair & Maint. Supplies	0	470	500	500	500		
84	Mileage	0	0	50	50	0		
85	Legal Notice Publication	0	0	250	250	0		
86	Elections Subtotal	4,311	470	4,400	4,400	500	0	
87	Office Supplies							
88	Office Supplies	2,846	2,236	2,500	2,000	2,000		
89	Operating Supplies	445	78	100	100	100		
90	Repair & Maint. Supplies	520	0	0	0	0		
91	Office Equipment	2,023	1,953	1,000	500	800		
92	Small Tools & Minor Equip	70	0	300	200	250		
93	Contracted Services	59	1,425	375	375	375		
94	Postage/Postal Permits		0					Copier
95	Office Supplies	433	642	800	650	650		
96	Refunds & Reimbursements	52	0		0	0		
97	Office Operations Subtotal	6,447	6,334	5,075	3,825	4,175	0	
98	Financial Administration							
99	Auditing Services	22,874	15,143					
100	Fees (banking)	472	393	400	400	400		
101								
102	Subtotal	23,346	15,536	400	400	400	0	
103	Insurance - City							
104	Insurance	0						
105	General Liability Ins.	3,604	6,980	4,355	3,754	3,800		
	Property Insurance	2,160	2,619	2,500	2,183	2,200		2013 new rate code - effect unkn - est sm decr

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		2010	2011	2012	2012	2013 Proposed		
		Actual	Actual	Budget	Est. Actual	Levy	Other Revenue	
1								2013 Notes
2								
3								
106	Worker's Comp (for employees)	690	2,447	1,800	2,113	1,100		KEJ included but now has coverage
107	Vehicle Insurance	69	69	72	69	70		
108	Excess Liability	900	900	927	90	90		
109	Crime Coverage	133	118	125	118	120		
110	Municipal	0		745	0	0		Now included in pkg. (GL) cost
111	Insurance Subtotal	7,556	13,133	10,524	8,327	7,380	0	
112	Assessing							
113	Contracted Services		5,164	5,324	5,436	5,450		
114	Legal Services							
115	Professional Services		15,731	7,004	8,000	7,800	7,200	2012 \$590 Parks ? Water contract not incl
116	Engineer Service							
117	Professional Services		2,818					Water contract not incl in 2012/2013 St projects
118	Per Diem		475					Parks to be paid??
119	Grants							Move this section to T&D?? CK OSA
120	Grants (pandemic 2008)		0			0		
121	Grants Counciling Center 2011		0			1,941		
122	Planning & Zoning						1,825	
123	Services Subtotal	24,188	20,562	24,085	21,237	31,035	0	Why in this section?
124	City Training & Development							
125	Training		40					
126	Transportation							LMC conf 2013 - St Cloud
127	Dues & Subscriptions		5,275					
128	T & D Subtotal	5,315	2,848	1,800	1,700	2,335	0	LMC dues 3.5% incr. per memo
129	City Hall-Gov't Buildings							
130	Repair, Operating & Maint. Supp		176					
131	Professional Services		182					2012 updates some done by vol/staff
132	Contracted Services		418					
133	Telephone							EST. rate incr. 25% for rowd 8/25 & Annual equip clean
134	Utility Services		1,158					Add cell phone 559
135	Buildings & Structures		3,249					
136	Computer/Internet		10,861					ADA ramp to be Cap Project in future
137	Gov't Bldgs Subtotal	16,044	16,267	9,300	8,200	9,100	0	
138	Cable Eqmnt and Service							
139	Contracted Services		1,106					
140	Communication		26,785					Any ltr. Comm/Ftch expenses - cable equip allocation

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2	Actual	Actual	Budget	Est. Actual	Levy	Other Revenue	
3	Actual	Actual	Budget	Est. Actual	Levy	Other Revenue	
141	Newsletter						
142	Operating Supplies			180	25		Hard Copy by rqst only
143	Contracted Services	302	446				
144	Printing and Binding	0	0	200	100		
145	Communication Subtotal	28,193	1,510	1,080	925	0	
146	TOTAL	174,597	140,392	111,419	120,390	0	
147	PUBLIC SAFETY						
148	Police						
149	Contracted Services	85,637	88,505	90,935	89,776	91,348	2013 budget info recvd-2% incr on W/B1, hbor
150	Fire						
151	Contracted Services	21,867	20,078	20,500	21,317	20,593	2013 budget info received 8/27
152	Building Inspection (non levy)						
153	Small Tools and Minor Equipment		175				
154	Contracted Services	15,664	8,237	8,700	8,500		8,500 Offset by fee revenues.
155	Fees (variance, cond use permits)	692	170	700	500		500
156	Other Protection						
157	Contracted Services	1,015	0	68	95	100	Code Red
158	Dept. of Labor Fees	692	0	0			Included in Bldg Permit area
159	County Environmental Charge		0				
160	Animal Control	304	857	925	882		897 2013 budget info received 8/27
161	Operating Supplies		0				
162	Refuse Collection	0	0				
163	Refunds & Reimbursements		0				
164	PUBLIC SAFETY TOTAL	125,871	118,022	121,828	121,070	112,041	9,897
165	PUBLIC WORKS						
166	Improv Other than Bldg	0	0	0			
167	Survey Public Spaces		0	6,800	6,800	1,000	Amended 8/7/2012
168	Highways, Streets & Roadways						
169	Repair & Maint. Supplies	516		1,000	600	750	
170	Contracted Services	10,460	10,292	6,000	5,000	6,000	
171	Street Sweeping	0		4,000	3,900	4,000	
172	Seal Coat	35,739				25,000	2013 Project per CC worksession
173	Crack Sealing	0	0			10,000	2013 Project per CC worksession
174	Street Signs		266	3,000	3,000	1,500	2012 signs yet to purchase

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1							2013 Notes
2	Actual	Actual	Budget	Est. Actual	Levy		
3							
175	Street Maintenance Subtotal	46,715	10,558	14,000	12,500	47,250	0
176	Street Lights						
177	Utility Services	14,847	14,679	15,000	15,000	15,600	0
178	Drainage - Structure Care						
179	Stormwater Pond						
180	Contracted Services	228	2,042	2,800	2,800	800	Stormwater pond sediment removal 2012 amend
181	Fees	400	117	600	400	400	MS4 permit fee
182	Subtotal	628	2,159	3,400	3,200	1,200	0
183	Ice and Snow Removal						
184	Operating Supplies (salt, sand)	3,266	0	5,000	4,600	5,000	
185	Contracted Services	17,646	10,319	12,000	10,500	11,000	
186	Snow & Ice Subtotal	20,912	40,140	17,000	15,100	16,000	0
187	Water Utility						
188	Refunds & Reimbursements	554	474	0	0	0	
189	Sewer Utility						
190	Refunds & Reimbursements	270	270	0	0	0	
191	Weed Control \$135 moved to line 252		0	0	0	0	
192	TOTAL	83,927	744	56,200	52,600	81,650	0
193	CULTURE & RECREATION						line left in for formula purpose FORMULA ERROR - CORRECTED 9/10
194	Recreation						
195	Operating Supplies	41	96	100	0	0	
196	Dues & Subscriptions	0	0	200	200	200	
197	Community Events		1,325	1,700	1,700	1,700	2013 amend per ccc 8-23-12
198	Parks						
199	Wages and Salaries	5,508	5,490	5,900	4,800	9,400	2012 was amended by +1500 cc wage
200	Federal Tax - Employee						2012 no spvyr paid & warm winter little ice
201	State Tax - Employee	34					2013 incr park budget by 4k/3k spec per cc
202	Unemployment Compensation	174					
203	Medicare - Employer						
204	Social Security - Employer						
205	Social Security - Employee						
206	Medicare - Employee						
207	Office Supplies	30					
208	Operating Supplies	1,392	979	350	440	500	2012 Pump Srvc & BI

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							2010	2011	2012	2012	2013 Proposed		
							Actual	Actual	Budget	Est. Actual	Levy	Other Revenue	
1													2013 Notes
2													
3													
209	Repair & Maint. Supply/Contract	890	223	1,530	1,600	1,600							KEJ
210	Professional Services	190	374										
211	Contracted Services	1,902	3,438	360	1,600	1,600							On-site - 2 parks
212	Utility Services	507	901	900	1,128	1,200							
213	Fees	35	0										
214	Buildings & Structures	1,429	1,336	1,660	1,660	1,700							mobile mini warming house
215	Furniture and Fixtures	1,212	0										
216	Garbage Pickup		0										
217	Tree Removal		0	600	850	1,000							Amend to add weed removal expense*
218	Parks Project		0	0	0	0							Spec Fund #210 est. \$5000 rev
219													proposed is 1.40% of est. actual (40% increase)
220	TOTAL Parks & Recreation	13,304	12,741	11,300	12,078	17,000							
221	SANITATION	13,345	14,162	13,300	13,978	18,900							
222	Tree Car - Inspection & Removal												
223	Contracted Services	701	450	800	800	0							
224	Tree Removal												
225	Operating Supplies	321	0	250									
226	Diseased Trees	0	0	0	0	0							
227	Contracted Services	4,762	3,991	2,300	2,300	5,000							Total inclusive of Inspectn & removal per cc 8-23-12
228	Sanitation - Recycling												
229	Contracted Services	12,537	11,047	11,050	11,500	12,000							
230	Recycling grant projects			1,650	1,000	1,000							
231	Lawn Care/Maintenance												
232	Contracted Services	4,480	5,065	6,000	5,100	6,000							
233	Weed Control	4,480	135	1,700	1,700	1,500							*Lake shore treatment 2012 \$1700 adjustment
234	TOTAL	27,280	20,688	23,750	22,400	25,500							
235	CONSERVATION - NATURAL RESOURCE												
236	Fees, Dues & Subscriptions	1,719	1,609	1,700	1,697	2,082							2013 Per notice
237	USGS Lake Study		0	4,000	4,000	500							2013 Contribution? Only if other cities pay
238	TOTAL		1,609	5,700	5,697	2,582							
239	UNALLOCATED EXPENDITURES												
240	Other Pay	0	2,122										
241	Operating Supplies	0	0										
242	Refunds & Reimbursements	9,596	0										

PARKS

City of Birchwood Village Revenue and Expenditure Trends

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1								2013 Notes
2								
3								
243	Sales Tax	0	0					
244	Miscellaneous	0	6,061	3,051	3,051	9,750		2012 budget Amended 4 survey & stopmwater pond
245	Surcharge	0	0					2013 3% of 325K
246	Gopher State and Locates	1,015	0					
247	Purchase of Investment	35,000	0					
248	Transfer to Capital Projects Fund		0					
249	Transfer to Sewer Fund		0					
250	Transfer to Water Fund		0					
251	TOTAL	45,611	8,183	3,051	3,051	9,750	0	Budget \$388,110 - 346,888=41,222 11.9% Incr.
252	TOTAL OPERATING EXPENDITURES	472,350	371,336	341,888	330,215	370,213	17,897	\$388,110 Exp - \$18,238 Rev = \$369,872 Levy 369,872-325,000=\$44,872 proposed levy change 13.8% increase
253	CAPITAL PROJECTS							
254	Catch Basins		19,139	0	0			RCWD Grant of \$13,404 offset full exp. 2011
255	Video Sewer Mains for Cracks			4,200	5,105			2012 Pipe Service 4265/840
256	Sewer Lift Station Pump		6,155	15,000	6,182			General Repair Srvc - Dellwood pump 2011 emergency
257	Sewer Lift Station Maintenance			9,000	0			<i>WHAT TYPE Munc WBL responds to emergencies</i>
258	Sewer Manhole Covers			30,000	32,700			? Manhole lining - roots found when doing bids
259	Water Valve			5,000				2012 SPWS contract inclusion -
260	Water Hydrant Replacement			22,000	940			2012 SPWS contract inclusion -
261	City Hall Renovations		1,850	15,000	0			2011 exp in GF for ext. paint/roof ADA RAMP project??
262	Tennis Court			0	4,170			
263	Park Improvements			5,000	49,097			Park Improvement in Spec Fund 210
264	TOTAL CAPITAL EXPENDITURES	0	27,144	105,200	49,097			see minutes of approved items for 2012
265	TOTAL DISBURSEMENTS	472,350	398,480	447,088	379,312	370,213	17,897	
266	Transfer to Other Funds							? Legal and Eng expenses - ALL to GF or water & Sewer as expense
267								
268	Debt Service		169,583					
269	(NOT INCLUDED IN BUDGET after 2010)							emailed in color to CC - Print for Pkt B/W

PPWSF

Proposed Pay 2013 Property Tax Impact Worksheet

REVISED

Taxing District:

0300 Birchwood

*Estimate
13.8% Levy Incr*

STEP 1 - Calculate the Taxing District's Tax Rate:

Item		Actual Pay 2012 (A)	Proposed Pay 2013 (B)	% Change (C)
1. Levy before reduction for state aids		\$325,000	\$369,872	13.8%
2. State Aids	-	\$0	\$0	0.0%
3. Certified Property Tax Levy	=	\$325,000	\$369,872	13.8%
4. Fiscal Disparity Portion of Levy	-	\$0	\$0	0.0%
5. Local Portion of Levy	=	\$325,000	\$369,872	13.8%
6. Local Taxable Value	+	1,443,563	1,216,716	-15.7%
7. Local Tax Rate	=	22.514%	30.399%	35.0%
8. Market Value Referenda Levy		\$0	\$0	0.0%
9. Fiscal Disparity Portion of Levy (SD only)	-	\$0	\$0	0.0%
10. Local Portion of Levy	=	\$0	\$0	0.0%
11. Referenda Market Value	+	0	0	0.0%
12. Market Value Referenda Rate	=	0.00000%	0.00000%	0.0%

STEP 2 - Calculate the Impact of the Taxing District's Rate on Residential Homestead Taxes:

13. Assumes a *-11.1%* change in market value from 2012 to 2013, which is the city median change.

(D) Market Value Before Exclusion	(E) Homestead Market Value Exclusion	(F) Taxable Market Value	(G) Tax Capacity	(H) Taxing District Portion of Tax
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Actual Pay 2012				
Pay 2012 MV	76,000 @40% - rem @ 9%	(D) - (E)	500,000@1.0% rem @ 1.25%	(A7 x G) + (A12 X D)
14. 267,900	13,100	254,800	2,548	\$573.66
15. 112,500	27,100	85,400	854	\$192.27
16. 168,700	22,100	146,600	1,466	\$330.06
17. 281,200	11,900	269,300	2,693	\$606.30
18. 449,900	0	449,900	4,499	\$1,012.90

Proposed Pay 2013				
Pay 2012 MV X 0.889	76,000 @40% - rem @ 9%	(D) - (E)	500,000@1.0% rem @ 1.25%	(B7 x G) + (B12 x D)
19. 238,150	15,800	222,350	2,224	\$676.07
20. 100,000	28,200	71,800	718	\$218.26
21. 150,000	23,700	126,300	1,263	\$383.94
22. 250,000	14,700	235,300	2,353	\$715.29
23. 400,000	1,200	398,800	3,988	\$1,212.31

Percentage Change from 2012 to 2013				
24. -11.1%	20.6%	-12.7%	-12.7%	17.9%
25. -11.1%	4.1%	-15.9%	-15.9%	13.5%
26. -11.1%	7.2%	-13.8%	-13.8%	16.3%
27. -11.1%	23.5%	-12.6%	-12.6%	18.0%
28. -11.1%	0.0%	-11.4%	-11.4%	19.7%

Median Home Value Tax Impact

*2013 \$ 676.07
2013 573.66
\$ 102.41*

*INCR IN Tax \$\$\$
\$ 102.41/yr*

Median Value Home

REFERENCE ONLY