2021 APPROVED BUDGET

CITY OF MOUND
2415 WILSHIRE BOULEVARD
MOUND, MINNESOTA 55364
YEAR 2021

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APPROVED BUDGET
YEAR 2021

LEGISLATIVE BODY

Mayor	Raymond J. Salazar
Council Members	Jeff Bergquist Paula Larson Sherrie Pugh Phil Velsor

ADMINISTRATIVE STAFF

City Manager/Public Works Director	Eric Hoversten
City Attorney	Troy Gilchrist
Finance Director/Clerk/Treasurer	Catherine Pausche
Orono Police Chief	Correy Farniok
Community Development/City Planner	Sarah Smith
Public Works Superintendent	Ray Hanson
Fire Chief/Emergency Management	Gregory Pederson
Liquor Store Manager	Ronald Gust, Jr

CITY OF MOUND
2415 WILSHIRE BOULEVARD ▪ MOUND, MN 55364-1668 ▪ PH: 952-472-0600 ▪ FAX: 952-472-0620 ▪ WWW.CITYOFMOUND.COM

December 3, 2020

Mayor Salazar
Council Members
City of Mound
2415 Wilshire Boulevard
Mound, MN 55364

Dear Mayor and Council Members,

Please find the attached 2021 proposed final budget for your review and consideration. Capital purchase requests, asset inventory and replacement plans, and contract listings are included.

The Council approved a 5% preliminary levy increase and a 3% increase to the sewer rates at the September 8, 2020 regular meeting.

Consistent with that decision, this proposed final budget reflects the following highlights:

- 5% increase to the Total Levy with a 3% increase to the sewer rates.
- Separate levies for capital reserve funds of $775K
- Suspend $100K special levy for TIF 1-3 2018A (former 2009D) bonds
- 2020A $4.3M bond issue for the sewer fund repaid by the property tax levy

BUDGET HIGHLIGHTS

Expenses
The city continues to benefit from low inflation, fuel prices and being exempted from sales tax starting in 2014. Union negotiations for the 2021-2022 contract, which dictates the increase in cost of living adjustments and health insurance contributions for all full-time staff, have begun but are not settled. Salaries and wages in all departments reflect step increases for employees with less tenure, as required under the City of Mound Pay Equity Policy.

Programming
Our charge as city officials is to provide for the health, safety and welfare of the citizens. That generally means providing for the basic needs. Other services beyond that scope can be thought of as enhancements to quality of life and can oftentimes be reduced or eliminated. Programs, being a matter of policy, should be designated by the City Council.

Examples include:

--designating several parks as natural, sewing them with wild flowers and prairie grasses
--reviewing the status of green spaces, to determine other possible uses
--increase the snow accumulation before the start of snow plowing
--contracts for senior services, festival, etc.

Revenues
Schedules have been included to show changes in the levy and tax rate over the years.

A 8% increase is proposed for the General Fund Revenue levy, which at 84% capture rate and a reduction in Local Government Aid and court fines, equates to a 2.7% increase in total General Fund revenue.

Per the long-term financial plan approved in 2018, the city created capital reserve funds which will continue to be funded as older debt issues mature and will pave the way to reduce bonding needs and special assessments for the next generation of street improvements.

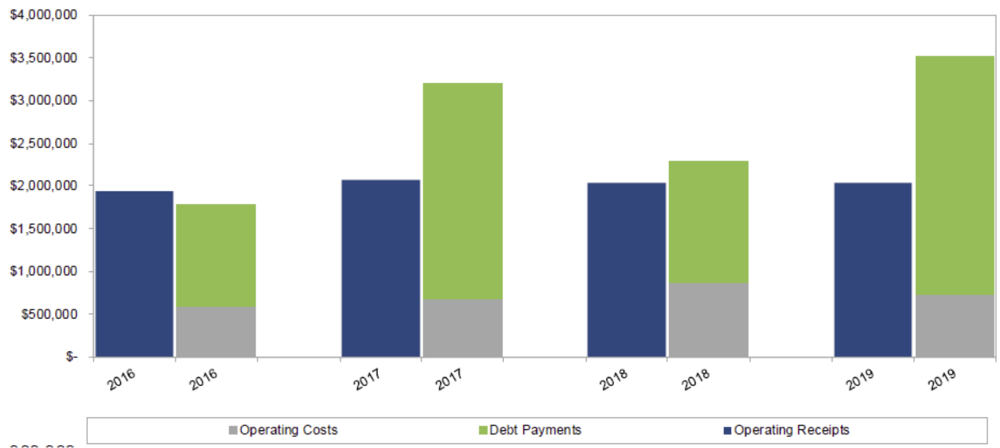
The Council approved keeping the electric and gas franchise fees in place through December 31, 2025, at the same rate of $2.75 per meter per month. It should be noted that Public Works and Fire support the gas and electric companies on a frequent basis during storm-cleanup, after lines have been severed in construction, in response to gas leaks, etc.

Enterprise Funds

Liquor Store Fund
The Liquor Fund began contributing to tax relief again in 2012, $50K per year for 2012 – 2016, $125K in 2017/18, $175K for 2019/20 and $200K in 2021 with the goal of $225K in the near future. The interfund loan related to the new store was paid off in February 2019. Past tradition has been to use these funds for the seal coat program/road maintenance, but allocating a portion to the Community Investment Fund would help to bolster marketing and meet underfunded needs. Seal coating is an integral component of extending the life of our new streets. The plan is to seal coat the streets every 5 – 7 years. That, along with a one-time mill and overlay, should make the new streets last over 30 years. The underlying water and sewer infrastructure is expected to last 40 – 50 years although it should be noted not 100% of pipes were replaced during the road projects, so repairs and lining projects will continue.

It should be noted that the increase in minimum wage required by state law is putting pressure on keeping our part-time liquor store clerk, volunteer fire-fighter, and seasonal public works maintenance worker positions competitive. In Minnesota, the city is considered a large employer with over $500K in revenues. Minimum wage for large employers is $10.00 per hour and will increase by CPI for 2021. Although our starting wages for the part-time and seasonal positions are above those amounts, we no longer enjoy the competitive advantage that we once had. The store staff focuses on quality, selection, customer service and convenience. The remodel was completed in February 2020 and revenues had large gains starting in March due to the COVID-19 pandemic and associated stay at home order.

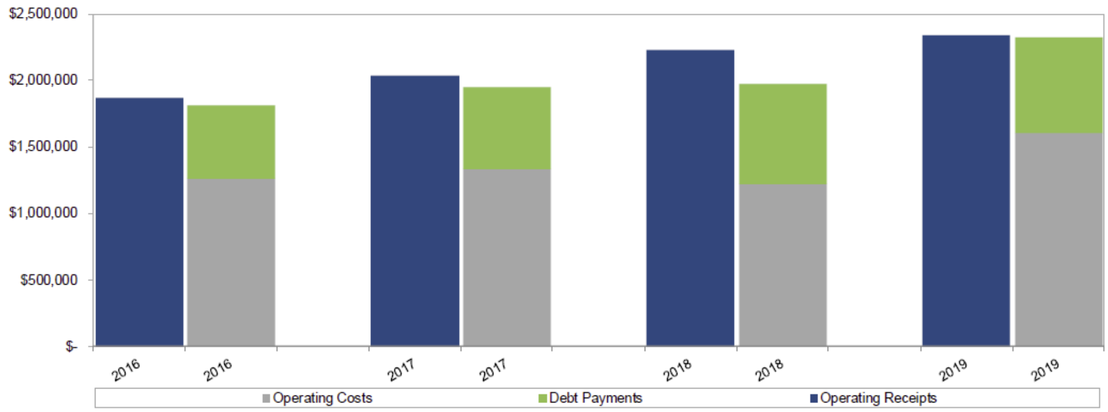
Water Fund
The Council elected to freeze water rates for 2018-21 to provide relief to utility customers. The fund is running a significant cash deficit which is covered by the governmental funds in order to manage the utility rates while continuing the needed infrastructure improvements. The chart below demonstrates the proportion of expenditures related to debt service on infrastructure improvements:



Sewer Fund
Lift Station Upgrades **-** The city has 30 sanitary sewer lift stations, 23 of which will have been replaced as of 2020. The plan is to replace one per year and try to limit the increase of sewer rates to 3%. While this will also cause this fund to operate with a deficit, the City is trying to balance property tax and utility rate increases with the need to continue infrastructure updates. In addition, sewer pipes are being relined to eliminate inflow and infiltration (I&I). This program addresses mandates from the Metropolitan Council for upgrading our infrastructure which is intended to reduce our fee to Met Council for wastewater treatment and to avoid any penalties for overflow. While the city works on lining public sewer pipes, nearly 50% of the pipes are on private property which also contribute to I&I.

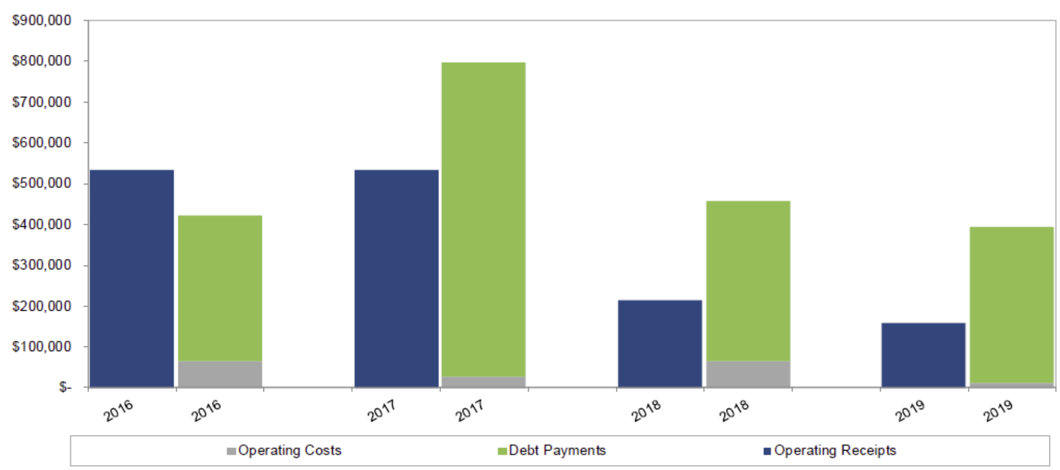
Metropolitan Council – the wastewater treatment fees were down (16%) in 2020, after consistent increases over many years (25% increase for 2015, 4% in 2016, 8.8% in 2017, 15% in 2018, and 6.45% in 2019). **The increase is $151K for 2021, or 17%.** This is a highly volatile line item for the sewer fund and staff will continue to work with the Met Council to evaluate its formula and meter inflow into Mound lines from both the Met Council and neighboring city lines. The city's extensive collaboration with Met Council on joint projects have streamlined the system, reduced I&I and the chance of backflow during large rain events.

The chart below demonstrates the proportion of expenditures related to debt service on infrastructure improvements:



Storm Sewer Fund
Storm sewer projects have increased dramatically in conjunction with the street projects and outstanding needs remain as we have over 200 outfalls into Lake Minnetonka that we are required to upgrade and maintain to reduce the amount of phosphorus and sediments flowing into the lakes. Upgrades to the storm sewer system include mitigating storm water drainage problems such as washouts, standing water in the streets and water in yards and homes. In 2018, the Council approved a reduction to residential storm water fees in order to provide relief to utility customers. Reductions to street light and storm water utility fees resulted in a 14.5% reduction to the base quarterly residential utility bill. With the completion of the street projects in 2018, storm water management investments will diminish significantly until some of the bonds mature and the fund begins to recover. These improvements can also be funded out of the governmental Infrastructure Replacement Reserve/Street Replacement fund which is why this is where the majority of the rate reduction on utility bills in 2018 was made.

The chart below demonstrates the proportion of expenditures related to debt service on infrastructure improvements:



Recycling Fund
We negotiated a 10-year curbside recycling contract beginning in 2017 with a flat rate of $3.51 for the first five years, down from $3.63, and an optional additional 5 years at $4.05. Our current service provider, Republic Services, has given notice that they can't give the option for the additional 5 years at $4.05 due to significant changes in the demand for recycled material from

China. The City will request proposals for services starting on 1/1/2022 in early 2021. Because we definitely need to replace the 10+ year old carts as well, a 2021 recycling rate increase will be unavoidable.

Residents pay $4.00 a month, the difference of which pays for administering the program, leaf drop off and the annual May "clean-up" day hosted with the City of Minnetrista. The fund also receives a grant from Hennepin County for approximately $18K, down from $30K in 2017, since the County has begun to shift funds to organic recycling for which the City does not currently contract for. The City has multiple garbage haulers and believes organics should be part of the garbage stream in blue bags versus another cart, but not all haulers may be able to accommodate that.

LEVY SUMMARY

Special Revenue Funds / HRA Levy

The HRA levies to fund the municipally-owned portions of the Harbor/Transit District which was established to spur redevelopment. An HRA budget in Fund 285 has been established for the Harbor/Transit District's routine care and long-term maintenance, which are costs that go beyond the debt service requirement for the transit center bonds.

The HRA levy amount is limited to 1.85% of the prior year taxable market value, but Staff is recommending to leave the HRA levy at the 2020 level of $248,555, the majority of which pays for the debt service on the parking deck.

Starting in 2019, accounting for the Lost Lake Slip revenues moved to Fund 285. These slips are technically not part of the Common Docks Program (Fund 281) although they are managed in conjunction with it. Separating the funds from the regular dock program better demonstrates how these revenues will be used to maintain the entire Harbor District, including but not limited to, the Lost Lake Slips, Greenway, pier, ultimate redredge, annual weed treatments, etc. These amenities will require the City to build substantial reserves and isolating these reserves in Fund 285 will prevent confusion as to their purpose and provide better clarity as to whether the regular dock program is breaking even/supported by the current fee structure.

Tax Levy Recap

Another consideration is the City Property Tax Rate (Net Levy/Tax Capacity = Tax Rate). Tax capacity increased in 2015, the first time since 2009, and the overall tax rate is decreasing steadily from a high of 57% in 2014.

The 2021 budget impact is depicted in the following summary:

Summary	2021
Change to GF tax revenue	$ 196,528
Change to General Fund Levy %	8.0%
Change to General Fund Revenue %	2.7%
Change to General Fund Expense %	2.4%
Change to Total Levy %	**5.0%**
Change in Gen Fund Balance ($)	$ (393,922)
Unassigned Fund Bal as % of Exp	21.0%
Total Fund Balance as a % of Exp	49.0%
Funds Available for Interfund Loans	$ 1,040,000
Funds for Capital Reserve Funds	$ 775,000
Projected City Tax Rate	40.0%

Fund Balance is important to maintain in order to provide cash flow between the bi-annual tax receipts. Unassigned fund balance is a key factor in the city's bond rating and a reflection of its fiscal strength. The City of Mound has an informal target of 20% unassigned fund balance as a percentage of expenditures, which we have been able to maintain at or better, with the exception of 2011 when the classifications changed due to the implementation of GASB 54. The Office of the State Auditor recommends a *total* fund balance of 35% - 50%, a range we have also been able to consistently maintain. Standard and Poors renewed the AA Stable bond rating for the 2020 bond issues.

In closing, we recognize the budget and the resultant levy is the prerogative of the City Council. If you have questions, please feel free to call or email us in advance.

Thank you for your kind consideration.

Respectfully,

Eric Hoversten *Catherine Pausche*

Eric Hoversten
City Manager/Public Works Director

Catherine Pausche
Director of Finance & Administrative Services

CITY OF MOUND – ORGANIZATIONAL CHART - 2021

VOTERS

CITY COUNCIL

COMMISSIONS

- PLANNING COMMISSION
- PARKS & OPEN SPACE COMMISSION
- DOCKS COMMISSION
- ECONOMIC DEVELOPMENT COMMISSION (Inactive)

CITY ATTORNEY
Troy Gilchrist

CITY MANAGER/
PUBLIC WORKS Director
Eric Hoversten

DIR OF FINANCE & ADMIN
Catherine Pausche

FINANCE
Noah Iverson
Collette Roberts
Accounting, Investing, Risk Management, Reporting, Budget, Capital Planning, Audit/Internal Controls, Payroll, Accounts Payable, Utility Billing, Assmts

ADMIN
Kevin Kelly
PT Admin
Elections, Official Records/Data Practices, I/T, H/R, Legal Publications, Dock Admin, Website, Communications, Cemetery, Procurement/ Contracts, Licenses

OFF SALE LIQUOR
Mgr
Ron Gust

Asst Mgr
Kyle Christensen

COMMUNITY DEVELOPMENT
Sarah Smith
Andy Drilling
Jen Holmquist
Planning/Zoning Administration
Building Code/ Inspections
Subdivisions
Redevelopment
Community Development,
Permits, Nuisance Enforcement

PUBLIC WORKS
Ryan Prich, Superintendent
(effective 1-1-21)

Utilities: Streets, Water, Sewer, Storm Sewer, Curb-Side Recycling, Clean-Up Days, Water Tower Leases

Parks, Greenway, Docks, City Buildings and Cemetery Maintenance

Capital Improvement Projects Planning and Coordination

FIRE/Emergency Management
Chief Greg Pederson
Vicki Weber
Andy Drilling (EM)
Firefighting/EMS
HazMat, MCI
Technical Rescue
Inspections, Fire Code Enforcement, Plan Review, Emergency Preparedness/ Notification System, Siren Maintenance, Safety Program

City of Mound General Fund / Levy Key Statistics

Year	Actual Total Fund Balance as % of Exp	Surplus, Break-even or (Spend Down)	General Fund Levy % Chg	General Fund Rev % Chg	General Fund Exp % Chg	Total Levy % Chg	Change in Tax Capacity %	Tax Rate %
2009	43.00%	$27,079	3.90%	2.60%	-1.28%	4.98%	5.96%	34.58%
2010	43.11%	$177,454	0.00%	-2.23%	-1.84%	2.48%	-4.43%	37.29%
2011	48.66%	$146,641	0.00%	-1.55%	1.64%	1.99%	-11.25%	42.43%
2012	44.16%	($203,153)	-6.75%	-0.30%	1.63%	-2.24%	-13.50%	47.53%
2013	49.00%	$136,950	2.00%	-3.49%	-2.28%	4.31%	-10.44%	54.71%
2014	53.00%	$233,263	-4.23%	4.16%	-0.30%	-1.18%	-3.20%	57.00%
2015	58.00%	$316,309	3.00%	2.67%	2.40%	1.75%	10.00%	51.68%
2016	67.00%	$374,828	3.00%	3.90%	1.64%	1.89%	2.10%	50.78%
2017	52.00%	$215,913	-3.00%	-0.20%	6.80%	-1.00%	9.86%	47.48%
2018	64.00%	($170,897)	2.50%	2.60%	4.80%	2.00%	3.72%	47.45%
2019	52.00%	($89,608)	2.50%	1.60%	2.20%	2.00%	9.95%	43.53%
2020 Bud	47.00%	($400,526)	3.50%	2.50%	4.10%	3.00%	6.42%	42.08%
2021 Sc 1 5%	49.00%	($393,922)	8.00%	2.70%	2.40%	5.00%	10.86%	40.03%
AVG (09-21)	51.53%	$ 28,487	1.11%	1.15%	1.69%	1.92%	1.23%	45.89%

CITY OF MOUND
CAPITAL EXPENDITURES
2021 BUDGET

DEPARTMENT	ITEM DESCRIPTION	2021 REQUESTED AMOUNT
Seal Coat (427)	Resurfacing Parking Lot at Centennial Building	$ 20,000
Cemetery (405)	Landscaping improvements to make way for Columbaria - granite monuments 312 urn niches	$ 40,000
Parks (405)	Avon Park Basketball Court Repaving	$ 7,500
Parks (405)	Three Points Park Basketball Court Repaving	7,500
Parks (403)	Bobcat T-66 Skidloader (Trade in value for current unit estimated at $15,000)	$ 60,000
		$ 135,000
Streets (403)	Ford F-350 with Plow Package (Trade in value for current unit estimated at $14,500)	$ 55,000
	Western Plow	8,000
		$ 63,000
Docks (281)	Rip Rap 185' Brighton Commons & 30' End of Cardinal Lane @ $100/ft	$ 21,500
	Idlewood New Multiple Slip Complex	$ 8,000
Water (601)	SCADA Software Upgrade -Wonderwave Intouch (50%)	$ 12,500
Sewer (602)	SCADA Software Upgrade -Wonderwave Intouch (50%)	$ 12,500
Fire (222)	Grass Rig - using existing pump & tank ($16,000 in 2020 budget, but not spent and carried forward)	$ 30,000
	Fire Pumper 1500 GPM (Trade in value for 1996 Freightliner 1500 GPM Pumper estimated at $6,000)	675,000
	Tools and Equipment for New Fire Pumper 1500 GPM	17,000
	Self-Contained Breathing Apparatus (SCBA) 24 Harness, 40 Mask, & 40 Tanks	31,200
	Chevrolet Tahoe or Similar SUV - Chief Officer Squad (Trade in value for current unit $8,000)	46,000
		$ 799,200

CITY OF MOUND

GENERAL FUND REVENUES

Account Number	Description	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2021 Requested	% Change
Taxes									
101-48000-31010	Current Ad Valorem Taxes	2,807,774	2,752,851	2,739,506	2,821,672	2,785,551	2,920,431	3,116,958	
	Capital Ad Val Taxes Removed in 2019								
101-48000-31020	Delinquent Ad Valorem Taxes	68,668	50,000	30,630	50,000	37,494	25,000	50,000	
101-48000-31040	Fiscal Disparities	453,032	450,000	455,382	450,000	494,167	450,000	450,000	
101-48000-35200	Forfeits (Old Del Tx Pen 31900)	1,071	-	3,149		548			
101-48000-31910	Penalties and Interest AdValTx	24,233	15,000	13,478	15,000	19,225	10,000	10,000	
	Total	3,354,778	3,267,851	3,242,144	3,336,672	3,336,985	3,405,431	3,626,958	6.5%
	Percentage of Levy Captured	85.51%	85.00%	84.59%	85.00%	83.91%	85.00%	84.00%	
Business Licenses & Permits									
101-42000-32010	Liquor Licenses	17,450	17,450	17,450	17,450	17,500	17,450	17,450	
101-42000-32020	Temp Liquor License	550	300	450	500	300	500	500	
101-42000-32030	Garbage Licenses	2,500	2,500	2,500	2,500	2,000	2,500	2,000	
101-42000-32172	Public Gathering Permit	2,300	2,500	2,300	2,300	3,325	2,300	2,300	
101-42000-32175	Fireworks Licenses	-	-	-	-	100	-	-	
101-42000-32180	Other Licenses/Permits	5,125	4,000	4,450	4,000	3,800	4,000	4,000	
101-42000-32190	Misc. Business Permits	1,575	500	4,125	1,000	3,805	1,000	1,000	
	Total	29,500	27,250	31,275	27,750	30,830	27,750	27,250	-1.8%
Non-Business Licenses & Permits									
101-42000-32210	Building Permits	265,580	175,000	171,511	175,000	153,506	175,000	175,000	
101-42000-32220	Electrical Permit Fee	7,295	5,000	4,017	5,000	3,550	5,000	5,000	
101-42000-32230	Plumbing Connection Permits	17,069	8,000	9,929	8,000	7,455	8,000	8,000	
101-42000-32235	Heating Permits	23,875	20,000	23,061	20,000	22,031	20,000	20,000	
101-42000-32236	Public Land Permits	1,180	-	200	-	400	-	-	
101-42000-32270	Grading/Excavating	286	500	507	200	1,086	200	200	
101-42000-32290/15	Msc. P&I Fees	1,047	-		-	115	-	-	
	Total	316,332	208,500	209,226	208,200	188,143	208,200	208,200	0.0%
Intergovernmental									
101-41000-33422	Other State Aid Grants	340,328	377,786	377,783	378,261	378,261	402,708	313,146	
101-42000-33430	Other State Grants and Aids		-	271	-		-		
101-43000-33418	Muni State Aid St Maintenance	60,000	60,000	60,000	30,000	30,000	30,000	30,000	
101-48200-33425	PERA State Aid	6,060	6,060	6,060	6,060	6,060	6,060	6,060	
	Total	406,388	443,846	444,114	414,321	414,321	438,768	349,206	-20.4%
Charges for Services									
101-41000-34101	Centenial Building Rent	40,870	39,000	41,573	40,000	42,263	40,000	40,000	
101-41000-34105	Sale of Maps and Publications		-	19	-	17	-	-	
101-41000-34107	Assessment Search Fees		-	25	-	-	-	-	
101-42000-34104	Plan Check Fee	141,520	60,000	80,879	70,000	73,886	70,000	70,000	
101-42000-34114	Planning Commission Approval	6,980	7,000	5,365	7,000	1,700	7,000	5,000	
101-42000-34215/16	Kennel Boarding/Dangerous	1,000	-	1,000	-	1,000	-	1,000	
101-42000-34220	Filing Fees		-	12	-	-	-	-	
101-42000-34230	Misc Service Charges		-		-	10	-		
101-42000-34310	Container on Right of Way	-	-	-	-	50	-	-	
101-45000-34110	Depot Rental	5,825	5,000	5,600	5,000	7,719	5,000	5,000	
101-45000-34940	Cemetery Lot Sale	6,635	2,500	2,115	3,000	3,905	2,000	-	

CITY OF MOUND									
GENERAL FUND REVENUES									
		2017	2018	2018	2019	2019	2020	2021	%
Account Number	Description	Actuals	Budget	Actuals	Budget	Actuals	Budget	Requested	Change
101-48100-37290	Street Lighting Fee	74,463	30,000	39,715	30,000	40,022	30,000	40,000	
101-48100-37295	Street Lighting Penalty	1,753	-	727	-	626	-	-	
101-48100-38051	Cable TV Franchise Fee	97,333	103,000	98,374	97,000	96,247	97,000	95,000	
101-48100-38053	Cable TV Peg Access Fee	25,230	28,000	24,185	25,000	22,106	25,000	20,000	
101-48100-38060	Center Point Franchise Fee	128,303	125,000	128,887	128,000	128,145	128,000	128,000	
101-48100-38070	Xcel Energy Franchise Fee	154,312	150,000	155,055	154,000	154,313	154,000	154,000	
101-49300-34108	Admin Charges to Other Funds	132,866	132,866	132,866	136,466	135,691	142,476	146,750	
	Total	817,090	682,366	716,397	695,466	707,700	700,476	704,750	0.6%
Fines & Forfeitures									
101-42000-35100	Court Fines	34,343	37,000	29,801	37,000	30,844	30,000	25,000	
101-42000-35150	Administrative Fines	7,723	5,000	3,821	5,000	2,690	5,000	3,000	
	Total	42,066	42,000	33,621	42,000	33,534	35,000	28,000	-20.0%
Other Revenue									
101-41000-36100	Special Assessments	31,052	10,000	14,725	20,000	16,383	20,000	15,000	
101-41000-36200	Miscellaneous Revenues	1,138	1,000	179	1,000	11	1,000	-	
101-4X000-36230	Contributions and Donations	3,650	-	7,735	-	500	-	-	
101-41000-36240	Refunds and Reimbursements	19,005	30,000	6,487	20,000	14,285	20,000	15,000	
101-41000-36205	Check Processing Fees			540	-	270	-	-	
101-42000-36200	Miscellaneous Revenues		-	5,000	-	-	-	-	
101-42000-36240	Refunds and Reimbursements	416	-		-	-	-	-	
101-43000-36200	Miscellaneous Revenues	421	-	171	-	615	-	-	
101-43000-36240	Refunds and Reimbursements	7,917	25,000	17,707	10,000	15,004	10,000	15,000	
101-45000-34750	Park Dedication Fees	69,100	-		-		-	-	
101-45000-36200	Miscellaneous Revenues	16	-		-		-	-	
101-45000-36240	Refunds and Reimbursements		-		-	3,259	-	-	
101-48100-38055	Antenna Leases	137,553	130,000	142,370	130,000	147,382	130,000	145,000	
101-48400-36210	Interest Earnings	21,570	8,000	48,062	10,000	65,171	40,000	20,000	
101-48500-39101	Sales of General Fixed Assets	56,300	-		-	-	-	-	
101-49300-39210	Duplicating Service Charge	8,532	8,000	3,271	8,000	5,297	8,000	8,000	
101-49300-39203	Transfer from Other Fund	130,266	128,072	128,072	170,000	175,695	175,000	200,000	
	Total	486,936	340,072	374,319	369,000	443,872	404,000	418,000	3.5%
TOTAL REVENUE		**5,453,091**	**5,011,885**	**5,051,095**	**5,093,409**	**5,155,385**	**5,219,624**	**5,362,364**	2.7%

City of Mound

General Fund Summary of Revenue and Expeditures

Classification	2017 Actuals	2018 Budget	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	2021 Proposed	% Change
Revenues								
Taxes	3,354,778	3,267,851	3,242,144	3,336,672	3,336,985	3,405,431	3,626,958	6.5%
Business Licenses & Permits	29,500	27,250	31,275	27,750	30,830	27,750	27,250	-1.8%
Non-Business Licenses & Permits	316,332	208,500	209,226	208,200	188,143	208,200	208,200	0.0%
Intergovernmental	406,388	443,846	444,114	414,321	414,321	438,768	349,206	-20.4%
Charges for Services	817,090	682,366	716,397	695,466	707,700	700,476	704,750	0.6%
Fines & Forfeitures	42,066	42,000	33,621	42,000	33,534	35,000	28,000	-20.0%
Other	486,936	340,072	374,319	369,000	443,872	404,000	418,000	3.5%
TOTAL REVENUES	5,453,091	5,011,885	5,051,095	5,093,409	5,155,385	5,219,624	5,362,364	2.7%
Expenditures								
City Council	71,742	75,742	68,935	76,142	74,846	82,151	83,589	1.8%
Promotions	66,636	69,000	61,500	61,500	61,500	61,500	61,500	0.0%
City Manager	157,893	181,955	165,965	185,291	165,840	186,383	190,720	2.3%
Elections	2,441	14,800	13,609	3,100	2,457	18,500	3,100	-83.2%
Finance & Administrative Services	420,387	448,541	434,584	462,246	434,158	468,361	488,332	4.3%
Assessor	112,012	115,050	115,035	120,050	119,000	124,000	128,000	3.2%
Legal	76,771	100,510	74,375	100,510	67,114	100,200	90,206	-10.0%
Centennial Building	59,935	73,000	51,242	72,100	51,974	53,700	54,023	0.6%
Information Technology	38,191	38,900	37,907	36,500	29,454	41,500	41,500	0.0%
City Hall (2415 Wilshire)	56,994	57,800	56,952	58,300	47,487	53,300	54,914	3.0%
Police	1,722,186	1,748,540	1,751,188	1,792,125	1,785,569	1,838,098	1,883,978	2.5%
Emergency Preparedness	30,544	40,086	31,671	40,939	39,614	46,381	46,657	0.6%
Planning & Inspections	528,296	466,780	430,161	461,726	431,050	488,119	500,319	2.5%
Streets	743,829	774,699	768,186	788,859	853,049	820,743	829,612	1.1%
Parks/Cemetery	468,108	475,266	471,067	481,633	399,977	485,434	497,567	2.5%
Other - Contingency - Transfers	681,214	602,275	689,616	656,046	681,904	751,779	802,270	6.7%
TOTAL EXPENDITURES	5,237,178	5,282,945	5,221,993	5,397,067	5,244,993	5,620,150	5,756,287	2.4%
CHANGE IN FUND BALANCE	215,913	(271,061	(170,898	(303,658	(89,608)	(400,525	(393,922)	31.9%
BEGINNING FUND BALANCE	3,287,095	3,503,008	3,503,008	3,332,109	3,332,109	3,242,501	2,841,976	-12.4%
INCREASE / (DECREASE) IN FUND BALANCE	215,913	(271,061	(170,898	(303,658	(89,608)	(400,525	(393,922)	-1.6%
ENDING FUND BALANCE	3,503,008	3,231,947	3,332,109	3,028,451	3,242,501	2,841,976	2,448,054	-13.9%
Beginning Fund Balance 1/1/xx	3,287,095	3,503,008	3,503,008	3,332,109	3,332,109	3,242,501	2,841,976	
Nonspendable for								
Prepaid Items	-	2,000	-	2,000		-		
Liquor Fund Loan - Long Term	100,673	-	-	-		-		
Restricted for								
Park Dedication	-	-	20,019	-	20,019	-	20,000	
Committed for								
Interfund Loans	1,100,000	1,350,000	1,750,000	1,185,000		1,000,000	1,040,000	
Assigned for								
Severance Pay	189,636	210,000	211,248	215,000	222,793	200,000	180,000	
Next Year Budget Deficit	271,059	200,000	303,659	300,000	400,526	300,000	400,000	
Unassigned	1,841,640	1,469,947	1,047,183	1,326,451	2,599,151	1,128,763	1,201,976	
Total Fund Balance 12/31/xx	3,503,008	3,231,947	3,332,109	3,028,451	3,242,489	2,628,763	2,841,976	
Unassigned as a % of Exp	35%	28%	20%	25%	50%	20%	21%	

CITY OF MOUND
TAX LEVY RECAP **Scenario 1**

Fund	Description	Type	2016	2017	2018	2019	2020	2021
101	Revenue - General Operations	Revenue	3,254,985	3,283,726	3,238,648	3,319,614	3,435,801	3,710,665
401	Infrasturcture Replacement Reserve I	Special	-	-	220,000	220,000	220,000	220,000
403	Cap Replacement - Vehicles & Equip	Revenue	346,022	209,250	341,653	300,000	340,000	340,000
404	Community Investment Fund	Revenue	-	-	-	50,000	83,000	140,000
405	Cap Replacement - City Buildings	Revenue				60,000	75,000	75,000
222	Fire Relief Contribution	Special	67,063	68,560	68,001	74,601	76,093	78,379
355	G.O. Tax Increment - 2013B	Special	45,000	45,000	-	-	-	-
368	G.O. Refunding - 2014B	Special	75,000	75,000	75,000	75,000	75,000	-
362	G.O. Ref (2008B) 2016B	Special	80,000	46,573	50,000	50,000	50,000	50,000
363	G.O. Refunding - (2009A) 2018A	Special	215,600	215,600	215,600	215,600	215,600	215,600
375	G.O. Tax Increment - 2018A (Dump)	Special	200,000	175,000	-	-	100,000	-
370	G.O. Refunding - 2011A	Special	351,774	350,079	342,015	333,279	205,511	200,274
364	G.O. Improvement - 2011B - 2020A	Special	189,373	193,730	192,523	191,158	189,353	150,000
365	G.O. Improvement - 2012A	Special	50,000	50,000	50,000	50,000	50,000	50,000
371	G.O. Refunding - 2012B (PS Building	Special	349,000	349,000	349,000	349,000	349,000	349,000
310	G.O. Improvement - 2013A	Special	100,000	100,000	100,000	100,000	100,000	100,000
311	G.O. Improvement - 2014A	Special	37,655	42,065	41,120	40,175	39,230	38,285
312	G.O. Improvement/Ref- 2015A	Special	287,700	272,000	272,000	272,000	272,000	272,000
313	G.O. Improvement - 2016A	Special	-	117,202	119,246	118,370	117,495	121,869
313	G.O. Improv - 2016A Mound Portion of Aerial Ladder (est)				29,650	-		
3XX	G.O. Improv - 2020A	Special						180,000
	TOTAL LEVY		5,649,172	5,592,786	5,704,456	5,818,797	5,993,083	6,291,072
	CHANGE FROM PRIOR YEAR		**1.89%**	**-1.00%**	**2.00%**	**2.00%**	**3.00%**	**5.0%**
	REVENUE & CAPITAL LEVY		3,601,007	3,492,976	3,800,301	3,949,614	4,153,801	4,485,665
	CHANGE FROM PRIOR YEAR		3.00%	-3.00%	8.80%	3.93%	5.17%	7.99%
	SPECIAL LEVY		2,048,165	2,099,809	1,904,155	1,869,183	1,839,282	1,805,407
	CHANGE FROM PRIOR YEAR		0.00%	2.52%	-9.32%	-1.84%	-1.60%	-1.84%

Fund	Description	Type	2016	2017	2018	2019	2020	2021
285	HRA - Operating	HRA	33,308	25,952	49,954	57,135	75,955	74,105
350	HRA - Transit 2015B Tax Abate	HRA	163,700	174,458	168,450	170,600	172,600	174,450
	TOTAL LEVY		197,008	200,410	218,404	227,735	248,555	248,555
	LESS: FISCAL DISPARITIES LEVY		(13,578)	(15,916)	(15,905)	(15,905)	(17,255)	(19,078)
	NET LEVY		183,430	184,494	202,499	211,830	231,300	229,477
	CHANGE FROM PRIOR YEAR		13.30%	0.58%	9.76%	4.61%	9.19%	-0.79%

Tax Rate Calculation	2016	2017	2018	2019	2020	2021
CERTIFIED LEVY	5,649,172	5,592,786	5,704,456	5,818,797	5,993,083	6,291,072
LESS: FISCAL DISPARITIES LEVY	(425,048)	(453,219)	(442,842)	(476,960)	(440,187)	(457,938)
NET LEVY	5,224,124	5,139,567	5,261,614	5,341,837	5,552,896	5,833,134
MUNICIPAL TAX RATE	49.053%	45.828%	44.922%	41.480%	40.517%	38.393%
HRA TAX RATE	1.722%	1.645%	1.729%	1.645%	1.688%	1.510%
TOTAL DIRECT TAX RATE	50.775%	47.473%	46.651%	43.125%	42.205%	39.904%

Tax Capacity Information	2016	2017	2018	2019	2020	2021
TAX CAPACITY	10,992,202	12,084,264	12,659,733	13,917,172	14,896,070	16,424,143
LESS: FISCAL DISPARITIES	(276,900)	(299,684)	(327,418)	(342,108)	(349,858)	(380,984)
LESS: TAX INCREMENTS	(488,930)	(569,772)	(619,616)	(697,017)	(841,118)	(850,000)
CAPACITY FOR LOCAL RATE	10,649,980	11,214,808	11,712,699	12,878,047	13,705,094	15,193,159
% CHANGE FROM PRIOR YEAR	5.23%	5.30%	4.44%	9.95%	6.42%	10.86%

Projected Taxes (Value of Home)	2016	2017	2018	2019	2020	2021
150,000	$ 762	$ 706	$ 700	$ 647	$ 633	$ 599
225,000	$ 1,142	$ 1,058	$ 1,050	$ 970	$ 950	$ 898
400,000	$ 2,031	$ 1,882	$ 1,866	$ 1,725	$ 1,688	$ 1,596
600,000	$ 3,173	$ 2,940	$ 2,916	$ 2,695	$ 2,638	$ 2,494
1,000,000	$ 5,712	$ 5,292	$ 5,248	$ 4,852	$ 4,748	$ 4,489

CITY OF MOUND
SPECIAL LEVIES / DEBT LEVIES

EXHIBIT A PAGE 1 of 2

	Improvement & Subsequent Refunding Bonds											2006/07A Ref		Tax Increment & Fire Relief				
Collect Year	2014A GO Imp. Fd 311	2014B GO Ref. Fd 368	2016B REF GO Imp. 08B Fd 362	2009A-18A GO Imp. Fd 363	2011A GO Ref. Fd 370	2011B-20A GO Imp. Fd 364	2020A GO Imp 602	2012A GO Imp. Fd 365	2012B Fire Fd 371	2012B City Fd 371	2013A GO Imp. Fd 310	2015A GO Imp/Ref Fd 312	2016A GO Imp Fd 313	2013B GO TIF Fd 355	2009D-18A Dump Fd 375	Fire Relief Fd 222	Special Total	% Change
2012			63,000	235,000	387,190	191,368		-	158,858	198,642	-			45,000	125,048	82,069	1,765,025	10.8%
2013			63,000	215,600	376,923	191,105		113,181	160,000	189,000	-			45,000	214,400	83,782	1,969,666	10.4%
2014			63,000	215,600	367,440	190,685		110,346	160,000	189,000	131,154			45,000	200,000	78,920	2,054,571	4.1%
2015	40,069	85,000	63,000	215,600	362,736	190,108		107,511	160,000	189,000	133,044			45,000	200,000	67,171	2,048,239	-0.3%
2016	37,655	75,000	80,000	215,600	351,774	189,373		50,000	160,000	189,000	100,000	287,700		45,000	200,000	67,063	2,048,165	0.0%
2017	42,065	75,000	46,573	215,600	350,079	193,730		50,000	160,000	189,000	100,000	272,000	117,202	45,000	175,000	68,560	2,099,809	2.5%
2018	41,120	75,000	50,000	215,600	342,015	192,523		50,000	160,000	189,000	100,000	272,000	119,246	-	-	68,001	1,904,154	-10.3%
2019	40,175	75,000	50,000	215,600	333,279	191,158		50,000	160,000	189,000	100,000	272,000	118,370	-	-	74,601	1,869,183	-1.9%
2020	39,230	75,000	50,000	215,600	205,511	189,353		50,000	160,000	189,000	100,000	272,000	117,495	-	100,000	76,093	1,839,282	-1.6%
2021	**38,285**	-	**50,000**	**215,600**	**200,274**	**150,000**	**180,000**	**50,000**	**160,000**	**189,000**	**100,000**	**272,000**	**121,869**	-	-	78,379	1,805,408	-1.9%
2022	37,340		50,000	215,600	173,762	150,000	180,000	50,000	160,000	189,000	100,000	210,000	120,889	-	-	79,947	1,716,537	-5.2%
2023	41,527		50,000	215,600	179,054	150,000	370,000	50,000			100,000	70,000	119,908			81,546	1,427,635	-20.2%
2024	40,214			215,600		150,000	370,000	50,000			100,000	70,000	118,928		-	83,176	1,197,918	-19.2%
2025	38,639					150,000	370,000	50,000			100,000	70,000	117,947		-	84,840	981,426	-22.1%
2026	42,314					150,000	370,000	50,000			100,000	70,000	122,217		-	86,537	991,067	1.0%
2027	40,582					150,000	370,000	50,000			100,000	70,000	121,131		-	88,267	989,981	-0.1%
2028	38,849						370,000				100,000	70,000	120,046		-	90,033	788,928	-25.5%
2029	37,117						370,000					70,000	118,199		-	91,833	687,149	-14.8%
2030							370,000					70,000	116,885		-	93,670	650,555	-5.6%
2031							370,000					70,000	120,288		-	95,544	655,832	0.8%
2032							370,000										370,000	-77.3%
2033							370,000										370,000	0.0%
2034							370,000										370,000	0.0%
2035							370,000										370,000	0.0%

NOTE: DOES NOT INCLUDE FUTURE BOND ISSUES.

		2017	2018	2018	2019	2019	2020	2021	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
City Council									
101-41110-103	Part-Time Employees	16,733	16,500	16,500	16,500	16,250	22,500	22,500	
101-41110-122	FICA	1,263	1,262	1,263	1,262	1,243	1,721	1,721	
101-41110-151	Workers Comp Insurance Prem	73	80	84	80	128	130	134	
101-41110-200	Office Supplies	-	100			104		-	
101-41110-202	Duplicating and copying supply	2,424	2,500	1,156	2,500	2,311	2,500	2,500	
101-41110-210	Operating Supplies	22	500		200	26	200	200	
101-41110-300	Professional Srvs	-	500	135	500	15	500	200	
101-41110-322	Postage	4,297	4,500	4,221	4,500	4,835	4,500	5,000	
101-41110-350	Printing	6,824	6,000	7,087	7,000	7,068	7,000	7,000	
101-41110-351	Legal Notices Publishing	216	500	139	300	139	300	300	
101-41110-361	General Liability Ins	8,310	8,300	6,515	8,300	7,708	7,800	8,034	
101-41110-430	Miscellaneous	494	1,000		500	1,195	500	500	
101-41110-431	Meeting Expense/Volunteer	578	1,000		1,000	566	1,000	1,000	
101-41110-433	Dues and Sub (Add Metrocities?)	30,117	32,000	31,835	32,000	32,583	32,000	33,000	
101-41110-434	Conference & Training	390	1,000		1,500	675	1,500	1,500	
	Total	71,742	75,742	68,935	76,142	74,846	82,151	83,589	**1.75%**
Promotions									
101-41115-430	Miscellaneous - Gillespie (expires	60,000	60,000	60,000	60,000	60,000	60,000	60,000	
101-41115-430	Miscellaneous - Festival	1,500	1,500	1,500	1,500	1,500	1,500	1,500	
101-41115-430	Miscellaneous - LMA Milfoil Tx		-	-	-		-		
101-41115-430	Miscellaneous - WSD Crossing	2,500	5,000	-	-		-		
101-41115-430	Miscellaneous - Tree Planting	2,636	2,500	-	-		-		
	Total	66,636	69,000	61,500	61,500	61,500	61,500	61,500	**0.00%**
City Manager									
101-41310-101	F T Empl Regular	110,204	140,722	119,347	144,245	119,076	146,213	149,856	
101-41310-103	P T Employees	-		24		87		-	
101-41310-113	Vacation Pay	9,395		7,106		5,222		-	
101-41310-114	Holiday Pay	5,989		6,524		6,182		-	
101-41310-115	Sick Pay	1,937		1,767		345		-	
101-41310-116	Severance Pay	-		-		6,625		-	
101-41310-121	PERA	9,471	10,554	10,016	10,818	9,728	10,966	11,239	
101-41310-122	FICA	9,640	10,471	10,227	10,548	10,283	10,424	11,464	
101-41310-131	Employer Paid Health	5,822	5,514	4,893	5,424	3,674	5,850	5,850	
101-41310-133	Employer Paid Dental	686	683	685	683	588	657	657	
101-41310-134	Employer Paid Life	16	16	16	16	22	16	16	
101-41310-135	Employer Health Care Saving Pl	355	1,745	355	1,790	184	1,500	1,500	
101-41310-137	LTD	586	675	558	691	545	707	724	
101-41310-140	Unemployment Comp	-	-	-	-	-	-	-	
101-41310-151	Worker s Comp Insurance Prem	1,046	1,050	1,103	1,050	725	725	725	
	Payroll Related	**155,147**	**171,430**	**162,619**	**175,266**	**163,286**	**177,058**	**182,030**	**2.81%**
101-41310-200	Office Supplies	20	600	21	600	23	600	200	
101-41310-202	Duplicating and copying supply	449	1,000	123	1,000	520	1,000	1,000	
101-41310-210	Operating Supplies	-	300	198	300	-	300	300	
101-41310-218	Clothing and Uniforms	46	75	66	75	38	75	75	
101-41310-300	Professional Srvs	-	100	-	100	-	100	100	
101-41310-305	Medical Services	-	100	-	100	-	100	100	
101-41310-321	Telephone, Cells & Radios	720	1,000	672	1,000	690	1,000	750	
101-41310-322	Postage	72	300	38	300	21	100	100	
101-41310-331	Use of personal auto	567	1,200	570	1,200	406	1,200	1,200	
101-41310-361	General Liability Ins	296	1,000	785	1,000	293	500	515	
101-41310-430	Miscellaneous	-	300	-	300	14	300	300	
101-41310-431	Meeting Expense	296	500	332	500	369	500	500	
101-41310-433	Dues and Subscriptions	25	550	25	550	40	550	550	
101-41310-434	Conference & Training	255	3,500	515	3,000	140	3,000	3,000	
	Total	157,893	181,955	165,965	185,291	165,840	186,383	190,720	**2.33%**

		2017	2018	2018	2019	2019	2020	2021	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
Elections - Presidential Primary new in 2020									
101-41410-102	F T Empl Overtime		500	-		-	500	-	
101-41410-121	PERA		50	-		-	50	-	
101-41410-122	FICA		50	-		-	50	-	
101-41410-131	Employer Paid Health		100	-		-	100	-	
101-41410-200	Office Supplies		200	174		16	200	-	
101-41410-202	Duplicating and copying supply		300	173		-	300	-	
101-41410-210	Operating Supplies		1,000	314		15	1,000	-	
101-41410-300	Professional Srvs		9,000	9,455		-	12,000	-	
101-41410-322	Postage	545	400	372	600	421	400	600	
101-41410-331	Use of personal auto		100	87	-	82	100	-	
101-41410-351	Legal Notices Publishing		300	374	-		500	-	
101-41410-404	Machinery/Equip Repairs/Maint	1,896	2,500	1,996	2,500	1,923	2,500	2,500	
101-41410-430	Miscellaneous		200	282		-	300	-	
101-41410-431	Meeting Expense		100	383		-	500	-	
	Total	2,441	14,800	13,609	3,100	2,457	18,500	3,100	**-83.24%**
Finance & Administration									
101-41500-101	F T Empl Regular	243,561	311,461	259,271	320,064	255,646	316,590	335,264	
101-41500-102	F T Empl Overtime	321	-	137	-	420	-	-	
101-41500-103	Part-Time Employees	29	-	23	-	1,535	15,840	15,840	
101-41500-112	Comp Time Pay	302	-	2,024	-	1,654	-	-	
101-41500-113	Vacation Pay	20,782	-	18,179	-	22,176	-	-	
101-41500-114	Holiday Pay	15,122	-	15,745	-	15,789	-	-	
101-41500-115	Sick Pay	13,721	-	10,210	-	11,969	-	-	
101-41500-116	Severance Pay	465		-		249	-	-	
101-41500-121	PERA	24,550	25,872	25,432	26,517	25,566	27,445	28,995	
101-41500-122	FICA	23,334	26,389	24,352	26,986	25,071	27,672	29,575	
101-41500-131	Employer Paid Health	45,028	47,880	45,791	48,390	39,933	42,300	42,300	
101-41500-133	Employer Paid Dental	2,273	2,253	2,138	2,259	1,621	2,101	2,101	
101-41500-134	Employer Paid Life	292	54	243	54	306	50	50	
101-41500-135	Employer Health Care Saving Pl	5,145	5,160	5,094	5,160	4,905	4,800	4,800	
101-41500-137	LTD	1,513	1,747	1,405	1,790	1,414	1,838	1,947	
101-41500-151	Worker s Comp Insurance Prem	3,453	3,500	3,677	3,500	2,900	2,900	2,987	
	Payroll Related	**399,888**	**424,316**	**413,721**	**434,721**	**411,154**	**441,536**	**463,859**	**5.06%**
101-41500-200	Office Supplies	413	800	805	800	335	800	500	
101-41500-202	Duplicating and copying supply	2,178	2,000	869	2,000	2,102	2,000	2,200	
101-41500-205	Computer Hardware/Software	173	-	-	-	-	-	-	
101-41500-210	Operating Supplies	24	800	1,202	500	166	500	500	
101-41500-218	Clothing and Uniforms	284	375	327	375	358	375	375	
101-41500-300	Professional Srvs	61	-	21	-	30	-	-	
101-41500-301	Auditing Services	4,502	6,000	6,000	5,000	5,765	5,000	6,500	
101-41500-305	Medical Services	-	100	105	100	134	100	100	
101-41500-315	Service Charges - Bank Fees	4,765	4,000	4,744	8,600	7,504	8,600	4,760	
101-41500-321	Telephone, Cells & Radios	224	-	-	-	-	-	-	
101-41500-322	Postage	1,435	1,500	1,335	1,500	1,164	1,500	1,500	
101-41500-328	Employment Advertising	632	-	-	-	668	-	-	
101-41500-331	Use of personal auto	139	200	128	200	46	200	200	
101-41500-351	Legal Notices Publishing	1,168	1,400	1,103	1,400	968	1,400	1,400	
101-41500-361	General Liability Ins	2,081	2,800	2,198	2,800	2,083	2,100	2,163	
101-41500-430	Miscellaneous	-	-	-	-	-	-	-	
101-41500-431	Meeting Expense	125	100	100	100	116	100	125	
101-41500-433	Dues and Subscriptions	671	1,000	420	1,000	745	1,000	1,000	
101-41500-434	Conference & Training	1,562	3,000	1,470	3,000	748	3,000	3,000	
101-41500-438	Licenses and Taxes	-	-	-	-	-	-	-	
101-41500-440	Other Contractual Services - Shred	62	150	38	150	72	150	150	
	Total	420,387	448,541	434,584	462,246	434,158	468,361	488,332	**4.26%**

		2017	2018	2018	2019	2019	2020	2021	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
Assessor									
101-41550-202	Duplicating and copying supply	12	50	35	50	-	-	-	
101-41550-350	Printing	-	1,000		1,000	-	-	-	
101-41550-440	Other Contractual Services	112,000	114,000	115,000	119,000	119,000	124,000	128,000	
	Total	112,012	115,050	115,035	120,050	119,000	124,000	128,000	**3.23%**
Legal									
101-41600-300	Professional Srvs - K&G	7,895	40,000	7,869	40,000	5,519	40,000	30,000	
101-41600-304	Legal Fees - Prosecutor	50,000	50,000	50,000	50,000	50,473	50,000	50,000	
101-41600-312	Legal Police		-		-	-	-	-	
101-41600-314	Legal P/W	924	-	300	-	2,231	-	-	
101-41600-316	Legal P & I	11,581	-	7,379	-	2,832	-	-	
101-41600-318	Legal Parks	320	-		-	-	-	-	
101-41600-361	General Liability Ins	129	510	400	510	130	200	206	
101-41600-450	Board of Prisoners	5,922	10,000	8,427	10,000	5,929	10,000	10,000	
	Total	76,771	100,510	74,375	100,510	67,114	100,200	90,206	**-9.97%**
Centennial Building (5341 Maywood)									
101-41910-200	Office Supplies	3	-	63	-	52	-	-	
101-41910-202	Duplicating and copying supply	72	-	12	-	-	-	-	
101-41910-210	Operating Supplies	1,917	2,000	1,803	2,000	1,320	2,000	2,000	
101-41910-220	Equip. Parts, Repair/Maintenance	72	1,400	-	200	32	200	200	
101-41910-321	Telephone, Cells & Radios	1,058	1,500	1,138	1,100	908	1,100	1,100	
101-41910-361	General Liability Ins	7,025	6,500	6,422	6,500	4,009	4,100	4,223	
101-41910-381	Electric Utilities	13,807	13,000	14,690	14,000	12,777	14,000	14,000	
101-41910-383	Gas Utilities	7,825	7,000	9,559	8,000	8,272	8,000	8,500	
101-41910-384	Refuse/Garbage Disposal	99	600	-	300	-	300	-	
101-41910-400	Buildings Repairs & Maintenance	10,559	21,000	6,240	20,000	12,515	10,000	10,000	
101-41910-440	Other Contractual Services	11,644	13,000	5,412	13,000	6,076	7,000	7,000	
101-41910-460	Janitorial Services	5,854	7,000	5,903	7,000	6,013	7,000	7,000	
	Total	59,935	73,000	51,242	72,100	51,974	53,700	54,023	**0.60%**
Information Technology									
101-41920-205	Computer Hardware/Software	1,554	3,000	5,006	3,000	2,501	8,000	8,000	
101-41920-210	Operating Supplies	448	-	12	-	-	-	-	
101-41920-321	Telephone & Cells - Internet	3,253	6,500	2,100	3,500	2,225	3,500	3,500	
101-41920-440	Other Contractual Services	32,936	29,400	30,789	30,000	24,728	30,000	30,000	
	Total	38,191	38,900	37,907	36,500	29,454	41,500	41,500	**0.00%**

		2017	2018	2018	2019	2019	2020	2021	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
City Hall (2415 Wilshire)									
101-41930-200	Office Supplies	2,084	2,000	2,040	2,000	1,423	2,000	2,000	
101-41930-202	Duplicating and copying supply	3,837	2,800	4,174	2,800	413	-	-	
101-41930-210	Operating Supplies	2,108	2,500	1,430	2,500	915	2,500	2,500	
101-41930-220	Equip. Parts, Repair/Maint Supply	10	-	-	-	270	-	-	
101-41930-321	Telephone, Cells & Radios	6,347	6,700	5,326	6,700	5,449	5,700	5,700	
101-41930-322	Postage	-	300	21	300	2	300	300	
101-41930-361	General Liability Ins	3,326	5,100	4,003	5,100	3,795	3,800	3,914	
101-41930-381	Electric Utilities	17,455	18,000	18,140	18,000	16,664	18,000	18,000	
101-41930-383	Gas Utilities	3,865	1,000	1,447	1,000	1,325	1,000	1,500	
101-41930-384	Refuse/Garbage Disposal	952	900	1,049	900	1,207	1,000	1,500	
101-41930-400	Buildings Repairs & Maintenance	4,248	6,500	5,920	6,500	5,584	6,500	6,500	
101-41930-430	Miscellaneous	50	-	50	-	50	-	-	
101-41930-440	Other Contractual Services	4,839	4,000	6,941	4,000	3,471	4,000	5,000	
101-41930-460	Janitorial Services	7,873	8,000	6,411	8,500	6,919	8,500	8,000	
	Total	56,994	57,800	56,952	58,300	47,487	53,300	54,914	**3.03%**
Police									
	Payroll Related (Retirements)	**6,540**	**525**	**529**	**525**	**529**	**525**	**525**	**-0.06%**
101-42110-321	Telephone, Cells & Radios	2,205	2,867	2,042	3,000	2,070	3,000	3,000	
101-42110-361	General Liability Ins	7,211	5,100	4,003	5,100	3,076	3,200	3,296	
101-42110-402	Building Maintenance	839	362	-	-	1,862	-	-	
101-42110-430	Miscellaneous	-	187	-	-	-	-	-	
101-42110-440	Other Contractual Services	1,705,390	1,739,499	1,744,614	1,783,500	1,778,032	1,831,373	1,877,157	
	Total	1,722,186	1,748,540	1,751,188	1,792,125	1,785,569	1,838,098	1,883,978	**2.50%**
Emergency Preparedness									
101-42115-101	F T Empl Regular	11,795	20,881	12,308	22,811	18,473	23,612	24,205	
101-42115-102	F T Empl Overtime	878	-		-	-	-	-	
101-42115-112	Comp Time Pay	400	-		-	-	-	-	
101-42115-113	Vacation Pay	668	-	1,142	-	646	-	-	
101-42115-114	Holiday Pay	669	-	826	-	949	-	-	
101-42115-115	Sick Pay	468	-	274	-	469	-	-	
101-42115-116	Severance Pay		-	-	-	-	-	-	
101-42115-121	PERA	1,116	1,566	1,088	1,711	1,541	1,771	1,815	
101-42115-122	FICA	1,147	1,597	1,044	1,745	1,428	1,806	1,852	
101-42115-131	Employer Paid Health	685	922	2,799	922	4,830	5,040	5,040	
101-42115-133	Employer Paid Dental	137	184	135	184	185	184	184	
101-42115-134	Employer Paid Life	4	4	3	4	4	4	4	
101-42115-135	Employer Health Care Saving Pl	309	420	305	420	420	420	420	
101-42115-137	LTD	64	38	61	42	86	43	44	
101-42115-151	Worker s Comp Insurance Prem	199	400	116	400	362	400	412	
	Payroll Related	**18,539**	**26,012**	**20,101**	**28,239**	**29,393**	**33,281**	**33,977**	**2.09%**
101-42115-202	Duplicating and copying supply	32	-	-	-	-	100	100	
101-42115-210	Operating Supplies	2,771	3,000	1,784	1,500	808	1,500	1,500	
101-42115-212	Motor Fuels	332	600	278	600	327	500	500	
101-42115-220	Equip. Parts, Repair/Maintenance	-	-	-	-	-	100	100	
101-42115-321	Telephone, Cells & Radios	415	1,200	403	1,200	400	1,000	1,280	
101-42115-329	Sirens/Phone Lines	2,016	1,664	1,946	2,200	1,911	2,200	2,500	
101-42115-361	General Liability Ins	413	310	548	400	519	600	600	
101-42115-381	Electric Utilities	548	600	535	600	525	600	600	
101-42115-430	Miscellaneous							200	
101-42115-433	Dues & Subscriptions		-		-	203	200	200	
101-42115-434	Conference & Training	802	2,000	865	1,500	882	1,600	1,600	
101-42115-440	Other Contractual Services	4,676	4,700	5,211	4,700	4,646	4,700	3,500	
	Total Emercency Preparedness	30,544	40,086	31,671	40,939	39,614	46,381	46,657	**0.59%**

		2017	2018	2018	2019	2019	2020	2021	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
Planning & Inspections									
101-42400-101	F T Empl Regular	146,608	187,258	147,970	191,850	155,067	203,447	209,558	
101-42400-102	F T Empl Overtime	1,366	1,000	994	1,000	489	1,000	1,000	
101-42400-112	Comp Time Pay	800	-	-	-	-	-	-	
101-42400-113	Vacation Pay	14,274	-	16,310	-	7,975	-	-	
101-42400-114	Holiday Pay	8,064	-	8,457	-	8,499	-	-	
101-42400-115	Sick Pay	3,126	-	3,551	-	8,234	-	-	
101-42400-116	Severance Pay	-	-		-	15,612	-	-	
101-42400-121	PERA	13,068	14,119	13,292	14,464	13,541	15,333	15,792	
101-42400-122	FICA	12,325	14,402	12,623	14,753	13,329	15,640	16,108	
101-42400-131	Employer Paid Health	21,294	21,332	24,646	21,722	25,835	34,560	34,560	
101-42400-133	Employer Paid Dental	1,164	1,231	1,153	1,234	1,045	1,261	1,261	
101-42400-134	Employer Paid Life	26	30	26	30	61	30	30	
101-42400-135	Employer Health Care Savings Pl	2,640	2,820	2,616	2,820	2,521	2,880	2,880	
101-42400-137	LTD	811	848	740	864	723	927	955	
101-42400-151	Worker s Comp Ins Prem	1,768	1,800	1,891	1,800	1,813	1,900	1,957	
	Payroll Related	**227,334**	**244,840**	**234,269**	**250,536**	**254,744**	**276,979**	**284,101**	**2.57%**
101-42400-200	Office Supplies	151	200	117	200	51	200	200	
101-42400-202	Duplicating and copying supply	2,754	2,000	1,423	3,000	3,055	3,000	3,000	
101-42000-205	Computer Hardware/Software	1,815	2,000	1,976	2,000	2,230	2,000	2,000	
101-42400-210	Operating Supplies	58	200	420	200	4	200	200	
101-42400-212	Motor Fuels	317	1,000	278	1,000	273	1,000	1,000	
101-42400-218	Clothing and Uniforms	106	300	458	300	75	300	300	
101-42400-300	Professional Srvs	68,575	26,750	40,475	15,000	15,330	15,000	20,000	
101-42400-305	Medical Services	50	100	-	100	193	100	100	
101-42400-308	Building Inspection Fees	219,258	175,000	144,617	175,000	148,283	175,000	175,000	
101-42400-321	Telephone, Cells & Radios	689	720	673	720	676	720	720	
101-42400-322	Postage	857	900	756	900	800	900	900	
101-42400-328	Employment Advertising	-	-	-	-	667	-	-	
101-42400-331	Use of personal auto	-	100	21	100	-	100	100	
101-42400-351	Legal Notices Publishing	1,132	500	166	500	-	500	500	
101-42400-361	General Liability Ins	2,538	2,650	2,080	2,650	2,544	2,600	2,678	
101-42400-430	Miscellaneous	70		553		-	-	-	
101-42400-431	Meeting Expense	539	500	60	500	321	500	500	
101-42400-433	Dues and Subscriptions	-	120	-	120	-	120	120	
101-42400-434	Conference & Training	610	2,000	324	2,000	309	2,000	2,000	
101-42400-440	Other Contractual Services	1,443	6,900	1,495	6,900	1,495	6,900	6,900	
	Total	528,296	466,780	430,161	461,726	431,050	488,119	500,319	**2.50%**

		2017	2018	2018	2019	2019	2020	2021	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
Streets									
101-43100-101	F T Empl Regular	209,022	267,975	210,928	275,322	211,652	271,348	276,700	
101-43100-102	F T Empl Overtime	8,992	12,000	14,833	12,000	21,102	12,000	12,000	
101-43100-103	Part-Time Employees	6,216	7,000	2,530	7,000	-	7,000	7,000	
101-43100-112	Comp Time Pay	3,061	-	6,235	-	3,528	-	-	
101-43100-113	Vacation Pay	11,944	-	8,979	-	8,504	-	-	
101-43100-114	Holiday Pay	10,643	-	10,735	-	11,524	-	-	
101-43100-115	Sick Pay	8,808	-	5,640	-	9,685	-	-	
101-43100-116	Severance Pay	310	-	1,350	-	2,218	-	-	
101-43100-121	PERA	18,926	20,998	19,283	21,549	19,950	21,251	21,652	
101-43100-122	FICA	18,299	21,954	18,545	22,516	18,996	22,212	22,621	
101-43100-131	Employer Paid Health	45,070	49,500	44,132	50,160	45,922	52,080	52,080	
101-43100-133	Employer Paid Dental	2,327	2,305	1,781	2,311	2,023	2,732	2,732	
101-43100-134	Employer Paid Life	53	55	46	55	97	53	53	
101-43100-135	Employer Health Care Saving Pl	7,270	5,280	4,640	5,280	4,611	5,040	5,040	
101-43100-136	Post Retirement Health/Dental	11,207	11,295	14,642	11,295	15,478	21,631	21,631	
101-43100-137	LTD	1,127	1,278	933	1,310	970	1,337	1,374	
101-43100-140	Unemployment Comp	6,175	-	6,689	-			-	
101-43100-151	Worker s Comp Insurance Prem	19,881	22,500	23,639	22,500	25,000	25,000	25,750	
	Payroll Related	**389,331**	**422,139**	**395,560**	**431,299**	**401,260**	**441,683**	**448,633**	**1.57%**
Streets									
101-43100-200	Office Supplies	320	50	115	50	16	50	50	
101-43100-202	Duplicating and copying supply	1,239	200	37	200	93	200	200	
101-43100-205	Computer Hardware/Software	1,997	3,500	3,566	3,500	2,717	3,500	3,500	
101-43100-210	Operating Supplies	9,147	12,000	7,862	12,000	5,687	12,000	12,000	
101-43100-212	Motor Fuels	11,644	15,000	21,149	15,000	24,442	15,000	20,000	
101-43100-218	Clothing and Uniforms	3,447	3,500	4,279	3,500	4,847	3,500	4,500	
101-43100-220	Equip. Parts, Repair/Maint Supply	18,718	14,000	18,331	14,000	16,013	20,000	20,000	
101-43100-223	Building Repair Supplies	-	3,000	1,798	7,000	-	7,000	4,000	
101-43100-224	Street Maint Materials	58,515	70,000	78,593	70,000	87,734	85,000	85,000	
101-43100-226	Sign Repair Materials	13,574	15,000	5,505	15,000	11,149	15,000	15,000	
101-43100-300	Professional Srvs	36,220	20,000	21,382	20,000	19,085	20,000	20,000	
101-43100-305	Medical Services	651	1,400	330	1,400	1,007	1,400	1,400	
101-43100-321	Telephone, Cells & Radios	7,223	7,000	7,149	7,000	6,710	7,000	7,000	
101-43100-322	Postage	61	100	46	100	45	100	100	
101-43100-328	Employment Advertising	1,029	200	987	200	451	200	200	
101-43100-361	General Liability Ins	6,326	6,800	5,337	6,800	8,268	7,300	7,519	
101-43100-381	Electric Utilities	78,260	85,000	77,930	85,000	72,191	85,000	65,000	
101-43100-383	Gas Utilities	2,004	3,000	1,895	3,000	2,151	3,000	3,000	
101-43100-384	Refuse/Garbage Disposal	868	300	736	300	867	300	1,000	
101-43100-400	Buildings Repairs & Maintenance	32,661	12,000	12,007	12,000	80,132	12,000	15,000	
101-43100-404	Machinery/Equip Repairs/Maint	12,198	15,000	22,192	15,000	24,015	15,000	20,000	
101-43100-430	Miscellaneous	578	300	377	300	271	300	300	
101-43100-433	Dues and Subscriptions	318	250	211	250	142	250	250	
101-43100-434	Conference & Training	3,477	3,000	4,537	4,000	2,537	4,000	4,000	
101-43100-438	Licenses and Taxes	158	400	433	400	59	400	400	
101-43100-440	Other Contractual Services	52,385	60,000	74,982	60,000	79,389	60,000	70,000	
101-43100-455	Permits	-	260	-	260	-	260	260	
101-43100-460	Janitorial Services	1,480	1,300	860	1,300	1,771	1,300	1,300	
	Total	743,829	774,699	768,186	788,859	853,049	820,743	829,612	**1.08%**

		2017	2018	2018	2019	2019	2020	2021	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
Parks									
101-45200-101	F T Empl Regular	151,329	185,044	148,634	190,718	139,310	209,882	213,413	
101-45200-102	F T Empl Overtime	1,714	7,000	6,194	7,000	3,933	7,000	7,000	
101-45200-103	Part-Time EE ($37K Gross)	5,905	20,000	13,544	20,000	9,688	20,000	20,000	
101-45200-112	Comp Time Pay	10,566	-	10,710	-	9,469		-	
101-45200-113	Vacation Pay	11,197	-	11,399	-	6,288		-	
101-45200-114	Holiday Pay	8,705	-	8,016	-	7,447		-	
101-45200-115	Sick Pay	10,400	-	7,940	-	8,532		-	
101-45200-116	Severance Pay	7,509		6,099	-	522		-	
101-45200-121	PERA	14,347	15,603	14,419	16,029	13,066	16,266	16,531	
101-45200-122	FICA	15,015	18,669	15,719	19,103	15,125	19,346	19,616	
101-45200-131	Employer Paid Health	28,573	31,494	23,996	32,799	16,597	34,314	34,314	
101-45200-133	Employer Paid Dental	1,131	1,703	1,076	1,707	811	1,681	1,681	
101-45200-134	Employer Paid Life	38	41	36	41	101	40	40	
101-45200-135	Employer Health Care Saving Pl	3,757	3,900	3,673	3,900	3,023	3,840	3,840	
101-45200-137	LTD	847	961	769	985	682	1,014	1,042	
101-45200-151	Worker s Comp Insurance Prem	12,661	13,000	13,759	13,000	12,500	13,000	13,390	
	Payroll Related	**283,694**	**297,416**	**285,983**	**305,283**	**247,094**	**326,384**	**330,867**	**1.37%**
Parks									
101-45200-200	Office Supplies	455	200	10	200	16	200	200	
101-45200-202	Duplicating and copying supply	1,916	200	73	200	803	200	200	
101-45200-203	Printed Forms	21	-	-	-	-	-	-	
101-45200-205	Computer Hardware/Software	948	2,550	2,655	2,550	2,717	2,550	2,550	
101-45200-210	Operating Supplies	10,825	12,000	8,088	12,000	8,742	12,000	15,000	
101-45200-212	Motor Fuels	6,887	8,000	9,843	8,000	8,434	8,000	8,000	
101-45200-218	Clothing and Uniforms	4,743	4,000	4,575	4,000	3,559	4,000	4,000	
101-45200-220	Equip. Parts, Repair/Maintenance	13,925	16,000	19,417	16,000	10,135	16,000	16,000	
101-45200-223	Building Repair Supplies	-	1,500	1,550	7,000	22	2,000	2,000	
101-45200-232	Landscape Material	24,002	12,000	11,703	15,000	16,697	15,000	17,000	
101-45200-300	Professional Srvs	88	15,000	17,191	-	2,346	-	-	
101-45200-305	Medical Services	155	700	258	700	912	700	700	
101-45200-321	Telephone, Cells & Radios	3,648	3,000	4,534	3,000	2,529	3,000	3,000	
101-45200-322	Postage	11	100	88	100	10	100	100	
101-45200-328	Employment Advertising	2,463	300	814	300	1,427	300	300	
101-45200-351	Legal Notices Publishing	180	100	377	100	-	100	100	
101-45200-361	General Liability Ins	7,210	13,800	11,402	13,800	11,316	5,000	5,150	
101-45200-381	Electric Utilities	3,195	3,000	2,854	3,000	1,469	3,000	3,000	
101-45200-383	Gas Utilities	5,154	5,500	6,676	5,500	4,866	4,500	4,500	
101-45200-384	Refuse/Garbage Disposal	6,753	4,000	10,059	4,000	8,853	4,000	8,000	
101-45200-400	Buildings Repairs & Maintenance	20,357	5,000	6,697	5,000	12,110	2,500	2,500	
101-45200-404	Machinery/Equip Repairs/Maint	6,302	11,500	11,383	11,500	2,432	11,500	10,000	
101-45200-410	Rentals (GENERAL)	6,915	10,000	8,013	10,000	9,569	10,000	10,000	
101-45200-431	Meeting Expense	357	500	225	500	-	500	500	
101-45200-433	Dues and Subscriptions	25	300	26	300	(38)	300	300	
101-45200-434	Conference & Training	682	3,000	1,960	3,000	2,071	3,000	3,000	
101-45200-438	Licenses and Taxes	19	600	618	600	290	600	600	
101-45200-439	LMCD	-	-		-	-	-	-	
101-45200-440	Other Contractual Services	32,252	20,000	21,151	25,000	25,574	25,000	25,000	
101-45200-533	City Tree Removal	24,220	25,000	21,516	25,000	15,280	25,000	25,000	
101-45200-534	Tree Planting	706		1,328		742	-	-	
	Total	468,108	475,266	471,067	481,633	399,977	485,434	497,567	**2.50%**

		2017	2018	2018	2019	2019	2020	2021	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
Other									
101-49300-700	Trans - FIRE (Pension/Bldg sp levy)	407,967	393,976	491,160	432,746	432,746	448,479	465,970	**3.90%**
101-49300-700	Transfers - Liquor Profits (+30K	155,000	155,000	155,000	170,000	170,000	175,000	230,000	
101-49840-300	Professional Srvs - LMCC TV	41,209	42,299	39,502	42,300	36,106	42,300	42,300	
101-49840-500	Capital Outlay	-	-	-	-	33,188	-	-	
101-49999-140	Staffing Contingency		-	-	-	-	75,000	50,000	
101-49999-300	Professional Srvs (Labor Attorney)	1,560	5,000	2,458	5,000	8,250	5,000	8,000	
101-49999-430	Miscellaneous (Abatement/Trans)	75,478	6,000	1,496	6,000	1,614	6,000	6,000	
	Total	681,214	602,275	689,616	656,046	681,904	751,779	802,270	**6.72%**
TOTAL EXPENDITURES		5,237,178	5,282,945	5,221,993	5,397,067	5,244,993	5,620,150	5,756,287	**2.42%**
FUND 4XX CAPITAL REPLACEMENT/RESERVE FUNDS (NEW IN 2018)									
101-41910 - Fund	Capital Outlay FA - Centennial	41,850	50,000	47,965	25,000	24,080	20,000		**405**
101-41920 - Fund	Capital Outlay FA - Computer	11,434	-	-			20,000	-	**403**
101-41930 - Fund	Capital Outlay FA - City Hall	-	-			39,547			
101-42115 - Fund	Capital Outlay FA - Emergency	-	21,153	19,853			-		
101-43100 - Fund	Capital Outlay FA - Streets	109,749	210,500	225,271	225,100	42,628	225,100	63,000	**403**
101-45200 - 403/4/5	Capital Outlay FA - Parks	51,318	60,000	53,938	55,000	362,676	55,000	115,000	**403/5**
FUND 403/04/05	Reserve Funding				104,900		177,900	597,000	
	Total	214,351	341,653	347,027	410,000	468,931	498,000	775,000	**55.62%**

2021
BUDGET BREAKDOWN

	DEPT BUDGET	RELIEF ASSN CONT	CAPITAL AND RESERVES	BUILDING PAYMENT	FUND BALANCE CREDIT	2021 COST	2020 COST	2019 COST
MINNETONKA BEACH	0	0	0	0	0	0	0	0
MINNETRISTA	194,569	35,855	24,751	74,979	7,950	322,204	317,662	309,353
				0				
SHOREWOOD	14,831	2,733	1,887	5,715	606	24,560	25,029	26,828
SPRING PARK	99,487	18,333	12,656	38,338	4,065	164,749	158,831	150,624
MOUND	425,335	78,379	54,107	163,907	17,379	704,349	684,669	667,347
	734,223	135,300	93,400	282,940	30,000	1,215,863	1.186,191	1,154,152

Mound - Special Levy - Relief Contribution	$ 78,379
Special Levy - Building Payment	$160,000
Transfer from General Fund	$465,970
Total	$704,349

7/22/2020

		2017	2018	2018	2019	2019	2020	2021	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
AREA FIRE SERVICES									
222-42260-31010	Current Ad Val Taxes Relief	68,560	68,001	68,001	74,601	74,601	76,190	78,379	
222-42260-31015	Ad Valorem Taxes Rent	155,843	185,012	185,012	160,000	160,000	160,000	160,000	
222-42260-32215	Fire Permits			941		336	-	-	
222-42260-32216	Burn Permits	10	-	35	-	-	-	-	
222-42260-33100	Federal Grants and Aids	-	-	-	-	58,934	-	-	
222-42260-33160	Grants from other Govt. Units			6,908		4,424	-	-	
222-42260-33400	State Grants and Aids	148,745	111,760	124,180	111,760	149,735	150,000	120,000	
222-42260-33401	Local Government Aid					-	-		
222-42260-34200	Public Safety Charges for Srvs			50		-	-		
222-42260-34202	Fire Protection Svc Contracts	547,190	568,581	568,581	486,805	486,805	501,521	511,514	
222-42260-36200	Miscellaneous Revenues	338	-	95	-	-	-	-	
222-42260-36210	Interest Earnings	3,043	-	10,095	-	13,688	-	-	
222-42260-36230	Contributions and Donations	7,326	-	18,660	-	34,895	-	-	
222-42260-36240	Refunds and Reimbursements	4,194	-	321	-	3,152	-	-	
222-42260-39101	Sales of General Fixed Assets		-	45	-	-	-	-	
222-42260-39203	Transfer from Other Fund	407,967	393,976	393,976	432,746	432,746	448,479	465,970	
222-42260-39310	Proceeds-GO Bonds	-	-		-	-	-		
222-42260-39320	Premiums on Bonds Sold	-	-		-	-	-		
	TOTAL REVENUES	1,343,216	1,327,330	1,376,900	1,265,912	1,419,316	1,336,190	1,335,863	-0.02%
AREA FIRE SERVICES									
222-42260-101	F T Empl Regular	138,594	165,395	149,981	166,795	144,766	175,184	180,433	
222-42260-102	F T Empl Overtime								
222-42260-103	Part-Time Employees								
222-42260-112	Comp Time Pay		-						
222-42260-113	Vacation Pay	14,564	-	8,541	-	15,736	-	-	
222-42260-114	Holiday Pay	6,896	-	7,594	-	7,817	-	-	
222-42260-115	Sick Pay	2,076	-	921	-	2,859	-	-	
222-42260-121	PERA	21,160	21,613	22,115	21,829	23,743	23,885	24,601	
222-42260-122	FICA	17,796	19,886	17,925	19,429	18,074	20,032	21,245	
222-42260-124	Fire Pens Contrib	129,000	129,000	129,000	129,000	129,000	132,000	135,300	
222-42260-124	2% Fire State Aid flow through	115,009	111,760	117,680	111,760	121,269	150,000	120,000	
222-42260-131	Employer Paid Health	21,900	22,800	18,150	22,800	19,200	24,600	25,882	
222-42260-133	Employer Paid Dental	1,058	1,048	1,058	1,051	1,058	1,051	1,051	
222-42260-134	Employer Paid Life	24	25	24	25	24	25	25	
222-42260-135	Health Care Saving Pl	2,400	2,400	2,400	2,400	2,400	2,400	2,400	
222-42260-137	LTD	767	868	699	876	713	920	947	
222-42260-151	Worker s Comp Insurance Prem	28,880	29,000	30,471	29,000	37,114	40,000	40,000	
222-42260-170	Fire Chief-Officer Pay	38,350	30,250	31,120	30,200	40,500	31,600	36,400	
222-42260-175	Fire Duty-Officer Pay	4,565	-	9,745	-	12,791	(3,304)	-	
222-42260-180	Fire-Drill Pay	11,304	14,000	10,392	13,200	10,056	13,200	15,120	
222-42260-185	Maintenance Pay	15,228	16,700	17,838	15,400	16,104	16,640	18,480	
222-42260-190	Fire-Monthly Salaries	86,802	123,200	91,755	115,200	76,244	117,400	122,200	
	Total Payroll Related	**656,373**	**687,945**	**667,409**	**678,965**	**679,468**	**745,633**	**744,084**	**-0.21%**
222-42260-200	Office Supplies	1,604	1,800	1,033	1,800	734	1,800	1,800	
222-42260-202	Duplicating and copying supply	1,210	1,600	1,296	1,600	1,983	1,600	1,800	
222-42260-205	Computer Hardware/Software	3,635	1,500	3,118	1,200	233	1,800	1,500	
222-42260-208	Instructional Supplies	5,044	800	421	720	374	720	900	
222-42260-210	Operating Supplies	21,787	16,000	28,090	16,000	20,837	18,000	18,000	
222-42260-212	Motor Fuels	5,580	8,000	7,020	8,000	6,942	7,440	7,200	

		2017	2018	2018	2019	2019	2020	2021	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
222-42260-216	Cleaning Supplies	348	720	862	720	350	720	720	
222-42260-217	Fire Prevention Supplies	1,916	1,800	2,386	1,800	2,018	1,800	1,920	
222-42260-219	Safety supplies	27,258	20,000	25,609	20,000	28,309	22,000	28,000	
222-42260-300	Professional Srvs	5,533	3,600	1,910	3,600	858	3,600	3,000	
222-42260-301	Auditing and Acct g Services	3,301	4,400	4,400	4,400	4,228	4,400	4,800	
222-42260-305	Medical Services	3,720	4,800	3,674	4,800	4,325	5,200	5,400	
222-42260-307	Admin/Finance/Computer Chgs	14,505	14,500	14,505	14,500	14,505	14,500	15,700	
222-42260-308	Building Inspection Fees	-	10,000	-	10,000	-	5,000	2,000	
222-42260-315	Service Charges	673	-	989	-	1,577	1,000	1,200	
222-42260-321	Telephone, Cells, & Radios	22,117	20,000	26,639	20,000	25,548	22,000	33,000	
222-42260-322	Postage	377	600	320	600	338	600	600	
222-42260-325	Pagers-Fire Dept.	6,708	4,800	5,664	4,800	4,261	5,400	5,400	
222-42260-331	Use of personal auto	-	400	1,342	400	-	400	600	
222-42260-361	General Liability Ins	14,844	22,500	17,661	22,500	9,687	11,500	12,000	
222-42260-381	Electric Utilities	17,455	16,000	18,140	16,000	16,664	17,200	17,400	
222-42260-383	Gas Utilities	3,865	6,600	9,035	6,600	7,394	9,600	9,000	
222-42260-384	Refuse/Garbage Disposal	952	1,500	1,049	1,500	1,207	1,500	1,500	
222-42260-401	Building Repairs	3,653	6,000	1,038	5,000	11,067	6,000	5,000	
222-42260-402	Building Maintenance	4,753	4,500	6,957	6,000	10,438	6,000	5,000	
222-42260-409	Other Equipment Repair	26,351	20,000	35,157	20,000	16,476	24,000	22,000	
222-42260-412	Building Rentals	282,940	282,940	282,940	282,940	282,940	282,940	282,940	
222-42260-430	Miscellaneous	728	1,200	728	1,200	2,131	1,200	1,200	
222-42260-431	Meeting Expense	801	400	471	400	513	400	400	
222-42260-433	Dues and Subscriptions	6,061	4,800	4,105	4,800	4,269	4,800	4,800	
222-42260-434	Conference & Training	27,460	18,000	23,100	18,000	25,046	18,000	18,000	
222-42260-438	Licenses and Taxes	10	-	10	-	80	-	-	
222-42260-440	Other Contractual Services	7,404	11,100	9,698	10,800	9,534	10,800	10,800	
222-42260-460	Janitorial Services	6,479	6,000	3,570	6,000	3,907	4,800	4,800	
222-42260-500	Capital Outlay FA	19,426	66,988	60,834	62,300	110,413	66,988	799,200	
222-42260-590	Facility Replacement Reserve	-	-		-	-	-	10,000	
222-42260-600	Debt Srv Principal	115,000	145,000	45,000	55,000	55,000	55,000	55,000	
222-42260-611	Bond Interest	14,682	14,850	14,050	13,050	13,050	11,950	10,850	
222-42260-620	Fiscal Agent s Fees	1,000	775	-	500	95	500	550	
222-42260-621	Discount on Bonds Issued		-	-	-				
	TOTAL EXPENDITURES	1,335,553	1,432,418	1,330,230	1,326,495	1,376,799	1,396,791	2,148,064	53.79%
	CHANGE IN FUND BALANCE	7,663	(105,088)	46,670	(60,583)	42,517	(60,601)	(812,201)	(137,201)
BEGINNING FUND BALANCE		457,207	464,870	464,870	511,540	511,540	554,057	493,456	
INCREASE / (DECREASE) IN FUND BALANCE		7,663	(105,088)	46,670	(60,583)	42,517	(60,601)	(812,201)	
ENDING FUND BALANCE		464,870	359,782	511,540	450,957	554,057	493,456	(318,745)	

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2021 Requested	Percentage Change
Commons Docks										
281-45210-34705	LMCD Fees	6,589	7,200	6,500	6,682	6,500	6,882	6,500	6,500	
281-45210-34715	Public Land Structures Permits	-		-	-	-		-		
281-45210-34725	Dock Permits	115,660	115,056	116,000	128,773	116,000	123,764	116,000	116,000	
281-45210-34735	Multiple Slip Permits	36,125	38,354	35,000	22,993	35,000	29,450	35,000	35,000	
281-45210-34737	285	47,742	44,836	45,000	196,264	-	-	-	-	
281-45210-34745	Wait List Fee	3,128	3,600	2,500	4,203	2,500	4,264	4,000	4,000	
281-45210-36200	Miscellaneous Revenues	-	100	100	-	100	202	100	100	
281-45210-36210	Interest Earnings	1,377	2,357	1,000	4,954	1,000	6,718	1,000	1,000	
281-45210-36240	Refunds and Reimbursements	1,700	630	-	6,378		-	-	-	
	TOTAL REVENUES	212,321	212,133	206,100	370,247	161,100	171,280	162,600	162,600	**0.00%**
Commons Docks										
281-45210-101	F T Empl Regular	36,228	36,302	33,500	33,620	33,500	33,618	33,500	35,500	
281-45210-102	F T Empl Overtime	45	36	-	-	-	-	-	-	
281-45210-103	Part-Time Employees	23,091	17,043	21,600	16,907	21,600	16,980	21,600	21,600	
281-45210-116	Severance Pay	-		-						
281-45210-121-37	PERA	769	746	848	100	848	74	848	848	
281-45210-151	Worker s Comp Insurance Prem	1,396	366	400	420	-	181	-	-	
	Payroll Related	**61,529**	**54,493**	**56,348**	**51,047**	**55,948**	**50,853**	**55,948**	**57,948**	**3.58%**
281-45210-200	Office Supplies	-	10	500	432	100	23	100	100	
281-45210-202	Duplicating and copying supply	103	89	1,100	17	200	1	200	200	
281-45210-210	Operating Supplies	99	939	300	791	500	2,084	800	2,500	
281-45210-212	Motor Fuels	1,350	1,000	1,700	1,000	500	1,000	1,000	1,000	
281-45210-220	Supply	1,753	3,509	500	544	2,000	4,885	2,000	2,000	
281-45210-223	Building Repair Supplies	-	146	500	233	500	-	500	500	
281-45210-300	Professional Srvs	-	347	500	-	500	-	500	500	
281-45210-301	Auditing and Acct g Services	1,232	900	1,200	1,000	1,000	1,153	1,000	1,200	
281-45210-307	Admin/Finance/Computer Chgs	8,775	8,775	8,800	8,775	8,000	8,000	9,000	8,700	
281-45210-315	Service Charges	513	521	400	485	400	774	400	400	
281-45210-322	Postage	364	468	1,000	357	500	332	500	500	
281-45210-331	Use of personal auto	144	235	250	219	250	309	300	300	
281-45210-351	Legal Notices Publishing	-	479	500	19	500	-	500	500	
281-45210-361	General Liability Ins	6,808	5,076	6,900	6,478	1,960	1,664	1,960	2,019	
281-45210-381	Electric Utilities	460	460	1,600	2,075	800	375	1,000	1,000	
281-45210-383	Gas Utilities	1,200	1,200	900	688	1,200	668	900	900	
281-45210-384	Refuse/Garbage Disposal	1,100	750	500	500	500	500	500	500	
281-45210-400	Repairs & Maintenance	-	5,856	500	3,073	500	-	5,000	5,000	
281-45210-404	Machinery/Equip Repairs/Maint	990	1,438	1,690	1,438	990	1,438	990	1,500	
281-45210-430	Miscellaneous	433	483	650	922	500	-	500	500	
281-45210-431	Meeting Expense	336	380	60	63	330	108	330	330	
281-45210-433	Dues and Subscriptions	-	73	85	38	85	38	85	85	
281-45210-434	Conference & Training	519	375	220	375	220	451	375	375	
281-45210-439	LMCD	6,551	6,651	7,000	7,101	7,000	5,908	7,000	7,000	
281-45210-440	Other Contractual Services	17,399	11,862	14,000	13,687	14,000	11,913	16,000	16,000	
281-45210-500	Capital Outlay - Parks Equip/FA	-	-	-	4,050	-	1,810	-	-	
281-45210-515	Capital Outlay - Improvements	63,200	57,112	60,000	51,205	60,000	-	30,500	29,500	
281-45210-533	City Tree Removal	-	-	5,000	-	5,000	1,200	5,000	5,000	
281-45210-700	Lost Lake Debt Svc Interfund Loan	40,285	37,479	37,000	348,573	-	-	-	-	
	TOTAL EXPENDITURES	215,143	201,106	209,703	505,185	163,983	95,487	142,888	146,057	**2.22%**
	CHANGE IN FUND BALANCE	(2,822)	11,027	(3,603)	(134,938)	(2,883)	75,793	19,712	16,543	
BEGINNING FUND BALANCE		274,669	271,847	282,874	282,874	147,936	147,936	223,729	243,441	
INCREASE / (DECREASE) IN FUND BALANCE		(2,822)	11,027	(3,603)	(134,938)	(2,883)	75,793	19,712	16,543	
ENDING FUND BALANCE		271,847	282,874	279,271	147,936	145,053	223,729	243,441	259,984	

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2021 Requested	Percentage Change
Harbor/Transit District/HRA										
285-46300-31010	Current Ad Valorem Taxes - HRA Levy	33,308	25,952	49,954	49,954	57,135	57,135	75,955	75,955	
285-46300-34705	LMCD Fees Lost Lake Slips					700	-	700	700	
285-46300-34737	Lost Lake Slip Revenues					77,000	74,235	75,000	75,000	
285-46300-33160	Grants from other Govt. Units		697,061		4,626		-	-		
285-46300-36240	Refunds and Reimbursements	9,967	114	-			2,012	-		
285-46300-39203	Transfer from Other Fund						-	-		
	TOTAL REVENUES	43,275	723,127	49,954	54,580	134,835	133,382	151,655	151,655	**0.00%**
Harbor/Transit District/HRA										
285-46300-300	Professional Srvs									
285-46300-430	Miscellaneous									
285-46388-200	Office Supplies		-	-		-				
285-46388-202	Duplicating and copying supply			-		-				
285-46388-210	Operating Supplies	618	538	1,500	1,076	1,500	364	1,500	1,500	
285-46388-212	Motor Fuels			-		-	-	-	-	
285-46388-220	Equip. Parts, Repair/Maint Supply	150	479	-	452	-	-	-	-	
285-46388-223	Building Repair Supplies	196		-		-	-	-	-	
285-46388-300	Professional Srvs			-		-	-	-	25,000	
285-46388-301	Auditing and Acctg Services	-	-	-		-	769	-	800	
285-46388-307	Admin/Finance/Computer Chgs	-	-	-		3,600	3,600	3,600	3,900	
285-46388-315	Service Charges	-	13	-		-	-	-	-	
285-46388-361	General Liability Ins	5,182	13,384	5,200	13,075	18,940	18,806	7,000	7,210	
285-46388-381	Electric Utilities	21,350	23,570	22,000	27,408	24,000	22,532	18,000	18,000	
285-46388-400	Repairs & Maintenance	18,740	1,027	3,000		3,000	8,965	3,000	3,000	
285-46388-401	Building Repairs	2,249		2,500		2,500	-	2,500	2,500	
285-46388-430	Miscellaneous (LMCD)	100	100	1,000	100	3,000	1,279	3,000	3,000	
285-46388-440	Other Contractual Services	6,312	713,850	8,000	18,201	13,000	5,430	13,000	8,000	
285-46388-500	Capital Outlay FA	-				9,500	-	-	-	
	TOTAL EXPENDITURES	54,897	752,961	43,200	60,312	79,040	61,745	51,600	72,910	**41.30%**
	CHANGE IN FUND BALANCE	(11,622)	(29,834)	6,754	(5,732)	55,795	71,637	100,055	78,745	
BEGINNING FUND BALANCE		(33,530)	(45,152)	(74,986)	(74,986)	(80,718)	(80,718)	(9,081)	90,974	
INCREASE / (DECREASE) IN FUND BALANCE		(11,622)	(29,834)	6,754	(5,732)	55,795	71,637	100,055	78,745	
ENDING FUND BALANCE		(45,152)	(74,986)	(68,232)	(80,718)	(24,923)	(9,081)	90,974	169,719	

Account Number	Description	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2021 Requested	Percentage Change
Liquor Store									
609-49750-33422	Other State Aid Grants		-						
609-49750-36200	Miscellaneous Revenues		-						
609-49750-36205	Check Processing Fees		-						
609-49750-36210	Interest Earnings	1,598	-	5,990	-	8,123	-	-	
609-49750-36240	Refunds and Reimbursements	900	-	13,229	-	999	-	-	
609-49750-37811	Liquor Sales -Off Sale	1,077,966	1,033,501	1,044,361	950,000	1,035,592	1,050,000	1,050,000	
609-49750-37812	Beer Sales -Off Sale	1,180,135	1,178,912	1,204,386	1,170,000	1,234,035	1,200,000	1,200,000	
609-49750-37813	Wine Sales -Off Sale	822,851	845,985	766,088	800,000	743,031	780,000	780,000	
609-49750-37814	Taxable Mix & Misc.	46,994	79,508	47,876	80,000	46,733	80,000	80,000	
609-49750-37815	Other Merchandise/Misc	30,938	-	30,247	-	34,428	(20,000)	-	
	TOTAL SALES	3,161,382	3,137,906	3,092,958	3,000,000	3,102,941	3,090,000	3,110,000	**0.65%**
609-49750-251	Liquor For Resale	761,122	775,126	743,645	712,500	768,118	786,972	786,972	
609-49750-252	Beer For Resale	933,473	907,762	945,912	877,500	936,286	903,120	903,120	
609-49750-253	Wine For Resale	569,868	600,650	544,147	560,000	500,940	537,510	537,510	
609-49750-254	Soft Drinks/Mix For Resale	32,037	-	29,702	-	24,635		-	
609-49750-255	Misc Merchandise For Resale	11,998	63,118	11,798	70,000	11,562	70,000	70,000	
609-49750-265	Freight	21,423	-	20,140	-	20,855	(17,602)		
	TOTAL COST OF SALES	2,329,921	2,346,656	2,295,344	2,220,000	2,262,396	2,280,000	2,297,602	**0.77%**
	GROSS PROFIT	828,963	791,250	797,614	780,000	831,423	810,000	812,398	**0.30%**
	GROSS PROFIT - %	**26.24%**	**25.22%**	**25.95%**	**26.00%**	**26.87%**	**26.21%**	**26.12%**	**-0.35%**
Liquor Store									
609-49750-101	F T Empl Regular	133,123	156,861	141,229	160,774	112,386	155,153	155,153	
609-49750-102	F T Empl Overtime								
609-49750-103	Part-Time Employees	102,770	105,000	108,360	105,000	98,699	110,000	110,000	
609-49750-113	Vacation Pay	13,455	-	11,292	-	10,032	-	-	
609-49750-114	Holiday Pay	7,232	-	8,360	-	5,395	-	-	
609-49750-115	Sick Pay	2,477	-	3,272	-	1,971	-	-	
609-49750-116	Severance Pay	-	-	-	-	21,171	-	-	
609-49750-121	PERA	19,229	19,640	19,916	19,933	17,926	19,886	19,886	
609-49750-122	FICA	17,708	20,032	18,097	20,332	17,379	20,284	20,284	
609-49750-131	Employer Paid Health	25,200	25,800	26,100	27,000	24,900	28,800	28,800	
609-49750-133	Employer Paid Dental	1,058	1,048	1,058	1,051	970	1,051	1,051	
609-49750-134	Employer Paid Life	24	25	24	25	22	25	25	
609-49750-135	Emp Health Care Saving Plan	2,400	2,400	2,400	2,400	2,200	2,400	2,400	
609-49750-137	LTD	725	25	661	844	578	815	815	
609-49750-140	Unemployment Comp	129	2,000	-	2,000	89	2,000	2,000	
609-49750-151	Workers Comp Insurance	8,057	8,100	8,511	8,100	11,000	11,000	11,330	
	Total Payroll Related	**333,587**	**340,931**	**349,280**	**347,459**	**324,718**	**351,414**	**351,744**	**0.09%**
609-49750-200	Office Supplies	2,326	2,200	2,731	2,200	2,167	2,200	2,200	
609-49750-202	Duplicating and copying supply	187	600	221	600	693	600	600	
609-49750-205	Computer Hardware/Software	2,098	-	4,553	-	3,039	1,700	1,700	
609-49750-210	Operating Supplies	7,846	6,500	10,064	8,000	9,891	10,000	10,000	
609-49750-218	Clothing and Uniforms	633	1,000	378	1,000	990	1,000	1,000	
609-49750-300	Professional Srvs	884	1,000	1,102	1,000	3,213	1,000	1,000	
609-49750-301	Auditing and Acct g Services	4,877	6,500	6,500	6,500	6,245	6,500	6,500	
609-49750-305	Medical Services	-	50	-	50	217	50	50	
609-49750-307	Admin/Finance/Computer Chgs	33,812	33,800	33,780	33,800	33,780	33,800	33,800	
609-49750-321	Telephone, Cells & Radios	3,861	8,000	4,152	5,000	2,921	3,000	3,000	

		2017	2018	2018	2019	2019	2020	2021	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
Liquor Store									
609-49750-322	Postage	14	-	1	-	3	-	-	
609-49750-328	Employment Advertising	1,559	2,000	2,613	2,000	2,277	2,000	2,000	
609-49750-331	Use of personal auto	222	500	-	500	139	500	500	
609-49750-340	Advertising/Marketing	22,868	20,000	17,037	10,000	4,510	10,000	10,000	
609-49750-351	Legal Notices Publishing	108	200	100	200	104	200	200	
609-49750-361	General Liability Ins	27,267	21,500	17,645	21,500	18,095	19,000	19,000	
609-49750-381	Electric Utilities	19,869	17,000	20,689	20,000	19,745	20,000	20,000	
609-49750-382	Water Utilities	759	600	766	800	703	800	800	
609-49750-383	Gas Utilities	1,885	4,000	2,576	2,500	2,500	2,500	2,500	
609-49750-400	Building Repairs/Maintenance	13,244	8,000	4,847	8,000	13,127	8,000	15,000	
609-49750-405	Depreciation Expense	36,992	36,992	36,992	36,992	36,992	36,992	40,000	
609-49750-412	Building Rentals	8,290	14,000	16,458	12,000	11,508	12,000	12,000	
609-49750-430	Miscellaneous	-	125	1,966	125	-	125	125	
609-49750-431	Meeting Expense	131	300	20	300	167	300	300	
609-49750-433	Dues and Subscriptions	1,780	2,000	2,707	2,000	2,781	2,800	2,800	
609-49750-434	Conference & Training	895	1,200	885	1,200	1,220	1,200	1,200	
609-49750-440	Other Contractual Services	7,173	11,000	18,117	11,000	9,424	11,000	11,000	
609-49750-460	Janitorial Services	3,042	3,500		3,500	-	-	2,500	
609-49750-485	Credit Card Charges	56,524	50,000	56,437	56,000	59,381	56,000	60,000	
609-49750-500	Capital Outlay FA	428	-	-	40,000	-	47,000		
609-49750-611	Bond Interest	-	3,072	3,072	696	695	-	-	
609-49750-700	Transfers	130,266	125,000	125,000	175,000	175,000	175,000	200,000	
	TOTAL EXP BEFORE TRANSFERS	593,161	596,570	615,689	634,922	571,245	641,681	611,519	-4.70%
	CHANGE IN NET POSITION	108,034	194,680	76,144	(29,922)	94,300	(6,681)	879	
	AFTER TRANSFERS								
BEGINNING NET POSITION		1,185,455	1,293,489	1,293,489	1,369,633	1,369,633	1,463,933	1,457,252	
INCREASE / (DECREASE) IN NET POSITION		108,034	194,680	76,144	(29,922)	94,300	(6,681)	879	
ENDING NET POSITION		1,293,489	1,488,170	1,369,633	1,339,711	1,463,933	1,457,252	1,458,131	

City of Mound
Utility Bills Comparison
MONTHLY AVERAGE - based on water use of 15,000 gallons per Quarter or 5,000 per mon

Updated as of 9/20/20	City	Water Base Rate	Water Over Base	Total Water	Sewer Base	Sewer Over Base	Total Sewer	Recycling	Storm Water	Street Lights	Monthly Grand Total	$ Incr.	% Incr.	Tax Rate
2021	**Mound Proposed**	**18.91**	**27.07**	**45.98**	**38.50**	**11.93**	**50.43**	**4.00**	**1.00**	**0.50**	**101.91**	**1.47**	**1.5%**	
2020 ACTUAL RATES	**Mound**	18.91	27.07	45.98	37.38	11.58	48.96	4.00	1.00	0.50	100.44	**1.43**	**1.4%**	**40.5%**
	Columbia Heights	10.57	23.75	34.32	8.89	14.45	23.34	5.72	4.35	N/A	67.73	**3.68**	**5.7%**	**63.1%**
	Orono (A1) Navarre	16.67	40.07	56.74	62.72	N/A	62.72	5.33	15.42	N/A	140.21	**30.15**	**27.4%**	**16.5%**
	Orono (A2) Hwy 12 Area	16.67	40.07	56.74	62.72	N/A	62.72	5.33	15.42	N/A	140.21	**30.15**	**27.4%**	**16.5%**
	Medina	12.86	19.52	32.38	22.50	28.10	50.60	N/A	2.87	N/A	85.85	**3.88**	**2.3%**	**22.5%**
	Minnetrista	9.85	19.10	28.95	34.33	N/A	34.33	3.17	8.67	N/A	75.12	**1.13**	**1.5%**	**24.7%**
	Hamel	17.88	24.91	42.79	22.50	28.10	50.60	N/A	2.87	N/A	96.26	**2.21**	**2.4%**	**22.5%**
	Minnetonka	0.00	15.95	15.95	23.66	12.60	36.26	4.58	7.29	N/A	64.08	**2.75**	**4.5%**	**36.6%**
	Maple Plain	11.00	29.66	40.66	24.68	18.30	42.98	N/A	4.46	0.00	88.09	**0.00**	**0.0%**	**58.6%**
	Spring Park	6.00	16.03	22.03	5.00	15.85	20.85	N/A	N/A	N/A	42.88	**3.71**	**9.5%**	**32.0%**
	Golden Valley	6.50	33.00	39.50	26.37	N/A	26.37	5.33	8.33	4.14	83.67	**6.58**	**8.5%**	**53.4%**
	Watertown	18.77	15.75	34.52	19.91	22.87	42.78	N/A	3.75	N/A	81.05	**2.21**	**2.8%**	**54.7%**
	Mid Point (CURRENT 2020 RATES):			37.55			41.88	4.78	6.20		90.40		**7.79%**	
												$	**%**	
	Actual 2018 Rates:	18.91	27.07	45.98	35.23	10.92	46.15	4.00	1.00	0.50	97.63	**-8.84**	**-8.3%**	
	Actual 2019 Rates:	18.91	27.07	45.98	36.29	11.25	47.54	4.00	1.00	0.50	99.01	**1.39**	**1.4%**	
	Actual 2020 Rates:	18.91	27.07	45.98	37.38	11.58	48.96	4.00	1.00	0.50	100.44	**1.42**	**1.4%**	
	Proposed 2021 Rates:	18.91	27.07	45.98	38.50	11.93	50.43	4.00	1.00	0.50	101.91	**1.47**	**1.5%**	
		2011		**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019 - 21**			
	Water:	0% incr tiers,170% base ($5 to $13.50)		0.0%	7.5%	2.0%	8.5%	8.5%	8.5%	0.0%	0.0%			
	Sewer:	0%		7.5%	6.0%	10.0%	9.5%	9.5%	9.5%	3.0%	3.0%			
	Storm:	67% incr ($4 to $6.67)		7.5%	15.0%	9.0%	6.5%	6.5%	0.0%	-90.0%	0.0%			

		2016	2017	2018	2018	2019	2019	2020	2021	Percentage
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
Water Utility										
601-49400-36100	Special Assessments	-	-	-		-				
601-49400-36200	Miscellaneous Revenues	-	-	-		-				
601-49400-36201	Sales Tax Refund	-	-	-		-				
601-49400-33160	Grants from other Govt. Units	-	34,315	-	(2,303)	-				
601-49400-36210	Interest Earnings	5,553	6,861	-	15,949	-	21,627			
601-49400-36240	Refunds and Reimbursements	4,659	837	-		-	3,152			
601-49400-37100	Water Sales	1,591,887	1,681,520	2,030,000	1,718,622	2,030,000	1,652,522	2,030,000	2,030,000	
601-49400-37101	Water Sales - Commercial	247,827	265,047	-	253,788	-	250,825			
601-49400-37102	Water Sales - Other Municipality	8,472	619	-	36,917	-				
601-49400-37144	Sales of Meters & Reader	7,700	12,199	-	6,515	-	4,425			
601-49400-37155	Sprinkler Charge	-	-	-		-	-			
601-49400-37160	Water Penalty Charge	50,546	43,365	-		-	45,091			
601-49400-37170	State fee - Water	616	705	-	981	-	(1,789)			
601-49400-37185	Inspection Fees	1,190	1,155	-	734	-	735			
601-49400-37190	Connection Fees	9,170	18,855	-	16,030	-	14,140			
601-49400-37195	Watermain Assessment	37,500	96,750	-	16,000	-	-			
601-49400-39101	Sales of General Fixed Assets	2,417	-	-		-	10,150			
601-49400-39210	Duplicating Service Charge	-	-	-		-				
601-49400-39320	Premiums on Bonds Sold	56,766	-	-	146,478	-	-			
	TOTAL REVENUES	2,024,303	2,162,228	2,030,000	2,209,711	2,030,000	2,000,878	2,030,000	2,030,000	**0.00%**
Water Utility										
601-49400-101	F T Empl Regular	127,070	130,754	187,999	155,049	193,667	136,589	187,222	163,561	
601-49400-102	F T Empl Overtime	19,208	17,336	22,000	24,828	22,000	22,974	22,000	22,000	
601-49400-103	Part-Time Employees	855	3,058	-	2,708	-	-	-	6,500	
601-49400-112	Comp Time Pay	3,434	2,419	-	3,143	-	4,337	-	-	
601-49400-113	Vacation Pay	9,233	8,763	-	10,086	-	8,269	-	-	
601-49400-114	Holiday Pay	6,841	6,695	-	7,928	-	8,579	-	-	
601-49400-115	Sick Pay	6,193	3,282	-	6,582	-	12,241	-	-	
601-49400-116	Severance Pay	2,767	2,262	-	-	-	302	-	-	
601-49400-121	PERA	13,738	12,513	15,750	15,247	16,175	14,728	15,692	13,430	
601-49400-122	FICA	13,219	12,431	16,065	14,803	16,498	13,945	16,005	14,195	
601-49400-131	Employer Paid Health	27,394	22,361	29,607	26,332	30,027	25,717	30,570	25,470	
601-49400-133	Employer Paid Dental	1,569	1,383	1,576	1,464	1,576	1,427	1,471	1,208	
601-49400-134	Employer Paid Life	36	151	38	96	38	94	35	29	
601-49400-135	Employer Health Care Saving Pl	4,860	3,133	3,600	3,553	3,600	3,240	3,360	2,760	
601-49400-136	Post Retirement Health/Dental	-	-	-	-	-	-			
601-49400-137	LTD	862	677	527	740	542	734	545	472	
601-49400-140	Unemployment Comp									
601-49400-151	Worker s Comp Insurance Prem	13,424	14,126	11,000	11,558	11,000	14,549	15,000	15,450	
	Total Payroll Related	**250,703**	**241,344**	**288,162**	**284,117**	**295,123**	**267,725**	**291,901**	**265,076**	**-9.19%**
601-49400-200	Office Supplies	67	263	50	115	50	30	50	50	
601-49400-202	Duplicating and copying supply	130	130	100	43	100	130	100	100	
601-49400-205	Computer HW/Software/Scada	6,702	2,943	6,000	2,664	6,000	5,362	6,000	6,000	
601-49400-210	Operating Supplies	28,314	47,037	31,000	85,771	31,000	54,117	40,000	40,000	
601-49400-212	Motor Fuels	3,834	3,960	5,000	5,587	5,000	4,803	5,000	5,000	
601-49400-218	Clothing and Uniforms	3,712	3,254	3,000	2,879	3,000	3,263	3,000	3,300	
601-49400-220	Equip. Parts, Repair/Maintenance Supply	29,010	11,565	20,000	12,670	20,000	12,722	15,000	15,000	

		2016	2017	2018	2018	2019	2019	2020	2021	Percentage
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
Water Utility										
601-49400-223	Building Repair Supplies	-	1,212	2,500	1,550	2,500	1,449	2,500	2,500	
601-49400-224	Street Main Materials	2,295	-	5,000	3,425	5,000	3,930	5,000	8,000	
601-49400-227	Chemicals	7,160	5,166	10,000	5,219	10,000	7,663	10,000	8,000	
601-49400-300	Professional Srvs	14,754	50,882	25,000	42,241	25,000	36,053	25,000	20,000	
601-49400-301	Auditing and Acct g Services	3,234	2,364	3,150	3,150	3,150	3,027	3,150	3,150	
601-49400-305	Medical Services	915	330	550	63	550	656	550	550	
601-49400-307	Admin/Finance/Comp/OPUS Chgs	48,580	50,021	52,600	49,576	52,600	49,663	52,600	52,600	
601-49400-315	Service Charges	2,100	1,516	1,000	1,562	1,000	2,886	1,000	1,600	
601-49400-321	Telephone, Cells & Radios	8,034	7,399	9,000	6,273	9,000	7,253	9,000	9,000	
601-49400-322	Postage	4,671	4,278	4,000	4,510	4,500	4,458	4,500	4,500	
601-49400-328	Employment Advertising	989	1,354	100	74	100	611	100	100	
601-49400-351	Legal Notices Publishing	1,213	828	1,100	920	1,100	1,302	1,100	1,100	
601-49400-361	General Liability Ins	15,924	10,500	16,700	13,109	12,000	8,260	8,300	8,300	
601-49400-381	Electric Utilities	49,077	46,811	42,000	39,694	42,000	38,606	42,000	42,000	
601-49400-383	Gas Utilities	1,744	2,004	4,000	1,895	4,000	2,151	4,000	4,000	
601-49400-384	Refuse/Garbage Disposal	1,317	868	1,000	736	1,000	867	1,000	1,000	
601-49400-395	Gopher One-Call	1,360	1,310	1,300	1,458	1,300	837	1,300	1,300	
601-49400-400	Building Repairs and Maintenance	9,469	577	4,500	1,007	4,500	5,275	4,500	4,500	
601-49400-404	Machinery/Equip Repairs/Maint Trucks	11,467	9,053	8,000	13,331	8,000	10,312	8,000	8,000	
601-49400-405	Depreciation Expense	701,810	760,538	755,000	806,187	830,000	825,088	840,000	865,000	
601-49400-430	Miscellaneous	-	-	100	176	100	63	100	100	
601-49400-433	Dues and Subscriptions	428	779	750	782	750	716	750	750	
601-49400-434	Conference & Training	4,237	7,291	7,000	5,364	7,000	4,474	7,000	7,000	
601-49400-438	Licenses and Taxes	3,448	436	500	1,260	500	240	500	500	
601-49400-440	Other Contractual Services	63,628	137,817	100,000	177,450	60,000	145,568	100,000	140,000	
601-49400-455	Permits	265	2,591	1,500	2,594	1,500	2,968	1,500	3,000	
601-49400-460	Janitorial Services	708	1,478	1,000	860	1,500	1,771	1,500	1,500	
601-49400-470	Water Samples	1,049	1,208	1,000	1,095	1,200	1,260	1,200	1,200	
601-49400-500	Capital Outlay FA - Equip	13,378	15,982	4,000	1,080	59,734	20,937	20,000	12,500	
601-49400-611	Bond Interest	500,362	489,105	519,000	460,223	485,000	439,137	430,000	390,000	
601-49400-620	Fiscal Agent s Fees	2,540	2,095	3,000	1,925	3,000	1,340	3,000	3,000	
601-49400-621	Discount on Bonds Issued	62,107	-	-	52,111	-	-	-	-	
	TOTAL EXPENDITURES	1,860,735	1,926,289	1,937,662	2,094,746	1,997,857	1,976,973	1,950,201	1,939,276	**-0.56%**
	CHANGE IN FUND BALANCE	163,568	235,939	92,338	114,965	32,143	23,905	79,799	90,724	
BEGINNING FUND BALANCE		1,431,404	1,594,972	1,830,911	1,830,911	1,945,876	1,945,876	1,969,781	2,049,580	
INCREASE / (DECREASE) IN FUND BALANCE		163,568	235,939	92,338	114,965	32,143	23,905	79,799	90,724	
ENDING FUND BALANCE		1,594,972	1,830,911	1,923,249	1,945,876	1,978,019	1,969,781	2,049,580	2,140,304	

CITY OF MOUND

WATER RATE HISTORY

YEAR	GALLONS	RATE	% INCREASE
1999-2001		NO CHANGE	0.00%
2002	BASE RATE	$4.45	5.00%
	FLAT RATE PER 1,000	$1.30/THOUSAND	5.00%
2003	BASE RATE	$4.65	5.00%
	FLAT RATE PER 1,000	$1.35/THOUSAND	5.00%
2004	BASE RATE	$5.10	10.00%
	FLAT RATE PER 1,000	$1.50/THOUSAND	10.00%
2005	BASE RATE	$6.10	20.00%
	FLAT RATE PER 1,000	$1.80/THOUSAND	20.00%
2006	BASE RATE	$6.70	10.00%
	FLAT RATE PER 1,000	$2.00/THOUSAND	10.00%
2007	BASE RATE	$7.70	15.00%
	FLAT RATE PER 1,000	$2.30/THOUSAND	15.00%
2008	BASE RATE	$5.86	15.00%
	FLAT RATE PER 1,000	$2.65/THOUSAND	15.00%
2009	BASE RATE	$10.18	15.00%
	FLAT RATE PER 1,000	$3.05/THOUSAND	15.00%
2010	RES BASE RATE - QUARTERLY	$15.00	47.35%
	RES FIRST TIER 1,000 - 5,000	$3.51/THOUSAND	15.08%
	RES SECOND TIER 5,001 - 25,000	$4.04/THOUSAND	32.46%
	RES THIRD TIER 25,001+	$4.64/THOUSAND	52.13%
2010	BASE RATE - MONTHLY	$5.00	47.35%
	FIRST TIER 0 - 2,000	$3.51/THOUSAND	15.08%
	SECOND TIER 2,001 - 15,000	$4.04/THOUSAND	32.46%
	THIRD TIER 15,001+	$4.64/THOUSAND	52.13%
2011	RES BASE RATE - QUARTERLY	$40.50	170.00%
	RES FIRST TIER 1,000 - 5,000	$3.51/THOUSAND	0.00%
	RES SECOND TIER 5,001 - 25,000	$4.04/THOUSAND	0.00%
	RES THIRD TIER 25,001+	$4.64/THOUSAND	0.00%
2011	COM BASE RATE - MONTHLY	$13.50	170.00%
	COM FIRST TIER 0 - 2,000	$3.51/THOUSAND	0.00%
	COM SECOND TIER 2,001 - 15,000	$4.04/THOUSAND	0.00%
	COM THIRD TIER 15,001+	$4.64/THOUSAND	0.00%
2012			0.00%
2013			7.50%
2014			2.00%
2015			8.50%
2016			8.50%
2017	RES BASE RATE - QUARTERLY	$56.72	8.50%
	RES FIRST TIER 1,000 - 5,000	$4.92/THOUSAND	8.50%
	RES SECOND TIER 5,001 - 25,000	$5.66/THOUSAND	8.50%
	RES THIRD TIER 25,001+	$6.50/THOUSAND	8.50%
2017	COM BASE RATE - MONTHLY	$18.91	8.50%
	COM FIRST TIER 0 - 2,000	$4.92/THOUSAND	8.50%
	COM SECOND TIER 2,001 - 15,000	$5.66/THOUSAND	8.50%
	COM THIRD TIER 15,001+	$6.50/THOUSAND	8.50%
2018-21	RES BASE RATE - QUARTERLY	$56.72	0.00%
	RES FIRST TIER 1,000 - 5,000	$4.92/THOUSAND	0.00%
	RES SECOND TIER 5,001 - 25,000	$5.66/THOUSAND	0.00%
	RES THIRD TIER 25,001+	$6.50/THOUSAND	0.00%
2018-21	COM BASE RATE - MONTHLY	$18.91	0.00%
	COM FIRST TIER 0 - 2,000	$4.92/THOUSAND	0.00%
	COM SECOND TIER 2,001 - 15,000	$5.66/THOUSAND	0.00%
	COM THIRD TIER 15,001+	$6.50/THOUSAND	0.00%

		2016	2017	2018	2018	2019	2019	2020	2021	Percentage
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
Sewer Utility										
602-49450-33100	Federal Grants and Aids			-						
602-49450-33400	State Grants and Aids	33,248	10,179	-	(1,069)		95,702			
602-49450-36200	Miscellaneous Revenues	-	425	-			-			
602-49450-36210	Interest Earnings	3,505	3,635	-	9,989		13,545			
602-49450-36240	Refunds and Reimbursements	6,072	1,297	-			-			
602-49450-37197	Sewermain Assessment	37,500	96,750	-	16,000		-			
602-49450-37200	Sewer Sales	1,584,793	1,735,722	2,266,000	1,773,893	2,333,980	1,798,720	2,403,999	2,476,119	
602-49450-37201	Sewer Sales - Commercial	398,546	436,642	-	442,179		483,964			
602-49450-37250	Sewer Connect/Reconnect Fee	447	273	-	(26,987)		85			
602-49450-37255	Sewer Inspection Fee	1,512	1,750	-	805		1,015			
602-49450-37259	Sewer Connection Fee	4,532	2,400	-	1,680		1,680			
602-49450-37260	Swr Penalty	53,140	47,716	-	37,690		46,708			
602-49450-39101	Sales of General Fixed Assets	10,917	10,283	-			10,150			
602-49450-39203	Transfer from Other Fund	-	-	-						
602-49450-39320	Premiums on Bonds Sold	30,643	-	-	54,280		-			
	TOTAL REVENUES	2,164,855	2,347,072	2,266,000	2,308,460	2,333,980	2,451,569	2,403,999	2,476,119	**3.00%**
Sewer Utility										
602-49450-101	F T Empl Regular	118,974	130,754	187,999	155,049	193,667	136,589	187,222	157,061	
602-49450-102	F T Empl Overtime	19,544	17,336	22,000	24,828	22,000	22,974	22,000	22,000	
602-49450-103	Part-Time Employees	5,574	5,887	8,000	2,708	8,000	-	8,000	8,000	
602-49450-112	Comp Time Pay	3,434	2,418	-	3,143	-	4,337	-	-	
602-49450-113	Vacation Pay	9,233	8,763	-	10,086	-	8,269	-	-	
602-49450-114	Holiday Pay	6,841	6,695	-	7,928	-	8,579	-	-	
602-49450-115	Sick Pay	6,192	3,282	-	6,583	-	12,241	-	-	
602-49450-116	Severance Pay	2,767	2,262	-	-	-	302	-	-	
602-49450-121	PERA	13,738	12,513	15,750	15,246	16,175	14,657	15,692	13,430	
602-49450-122	FICA	13,586	12,647	16,677	14,906	17,110	14,014	16,617	14,310	
602-49450-131	Employer Paid Health	27,393	22,360	29,607	26,331	30,027	25,717	30,570	25,470	
602-49450-133	Employer Paid Dental	1,569	1,383	1,835	1,464	1,839	1,427	1,733	1,471	
602-49450-134	Employer Paid Life	35	150	38	95	38	94	35	29	
602-49450-135	Employer Health Care Saving Pl	3,546	3,133	3,600	3,553	3,600	3,240	3,360	2,760	
602-49450-136	Post Retirement Health/Dental	1,314	-	-	-	-		-	-	
602-49450-137	LTD	862	677	445	740	458	734	459	383	
602-49450-140	Unemployment Comp									
602-49450-151	Worker s Comp Insurance Prem	14,962	14,126	11,000	11,558	11,000	12,500	12,500	12,500	
	Total Payroll Related	**249,564**	**244,386**	**296,950**	**284,218**	**303,913**	**265,674**	**298,189**	**257,414**	**-13.67%**
602-49450-200	Office Supplies	771	-	50	237	50	50	50	50	
602-49450-202	Duplicating and copying supply	145	51	100	37	100	945	100	100	
602-49450-205	Computer HW/Software/Scada	4,813	6,243	6,500	4,428	6,500	7,162	6,500	6,500	
602-49450-210	Operating Supplies	21,013	7,714	9,200	6,706	9,200	5,832	9,200	7,000	
602-49450-212	Motor Fuels	9,651	11,093	10,000	10,715	10,000	9,366	10,000	10,000	
602-49450-218	Clothing and Uniforms	4,562	3,723	3,500	4,117	3,500	3,399	3,500	3,500	
602-49450-220	Equip. Parts, Repair/Maintenance Supply	12,697	15,986	11,000	15,748	17,500	14,283	17,500	15,000	
602-49450-223	Building Repair Supplies	-	-	2,500	3,683	-	-	-	-	
602-49450-224	Street Maint Materials	-	-	4,000	-	-	3,447	-	-	
602-49450-300	Professional Srvs	26,842	36,090	30,000	21,383	30,000	24,974	30,000	30,000	
602-49450-301	Auditing and Acct g Services	3,234	2,364	3,150	3,150	3,150	3,027	3,150	3,150	

		2016	2017	2018	2018	2019	2019	2020	2021	Percentage
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
Sewer Utility										
602-49450-305	Medical Services	(462)	1,008	400	217	400	656	400	400	
602-49450-307	Admin/Finance/Comp/OPUS Chgs	41,518	42,959	45,547	42,514	45,547	42,600	45,547	45,547	
602-49450-315	Service Charges	1,306	803	1,000	978	1,000	1,955	1,000	1,000	
602-49450-321	Telephone, Cells & Radios	8,494	8,092	9,000	7,250	9,000	7,029	9,000	9,000	
602-49450-322	Postage	4,123	4,207	4,000	4,428	4,500	4,549	4,500	4,500	
602-49450-328	Employment Advertising	1,322	1,354	300	74	300	1,045	300	300	
602-49450-351	Legal Notices Publishing	673	332	200	531	200	544	200	200	
602-49450-361	General Liability Ins	15,780	24,470	15,500	13,166	25,000	18,554	19,000	19,000	
602-49450-381	Electric Utilities	39,565	34,587	37,000	35,795	37,000	34,063	37,000	37,000	
602-49450-383	Gas Utilities	3,740	5,656	5,000	7,672	7,000	7,799	7,000	7,000	
602-49450-384	Refuse/Garbage Disposal	1,181	775	1,000	(1,303)	1,000	359	1,000	1,000	
602-49450-388	Waste Disposal-MCES	668,829	727,821	837,212	837,514	891,252	891,676	749,875	900,870	17%
602-49450-395	Gopher One-Call	1,360	1,310	1,300	1,228	1,300	837	1,300	1,300	
602-49450-400	Building Repairs and Maintenance	4,523	102	2,500	1,981	2,500	352	2,500	2,500	
602-49450-404	Machinery/Equip Repairs/Maint	18,641	8,867	10,000	47,787	10,000	20,879	10,000	10,000	
602-49450-405	Depreciation Expense	594,311	619,277	615,000	632,473	650,000	569,528	655,000	595,000	
602-49450-433	Dues and Subscriptions	625	128	300	300	300	205	300	300	
602-49450-434	Conference & Training	7,127	6,083	7,000	4,545	7,000	3,335	7,000	7,000	
602-49450-438	Licenses and Taxes	238	604	400	755	400	74	400	400	
602-49450-440	Other Contractual Services	68,522	22,536	100,000	43,139	100,000	60,182	100,000	75,000	
602-49450-455	Permits	215	-	500	-	500	-	500	500	
602-49450-460	Janitorial Services	545	-	1,000	1,286	1,000	1,346	1,000	1,500	
602-49450-500	Capital Outlay FA	15,390	8,889	20,000	8,924	20,000	12,510	-	12,500	
602-49450-611	Bond Interest	261,139	247,628	272,000	232,497	240,000	221,375	215,000	197,000	
602-49450-620	Fiscal Agent s Fees	1,078	1,185	1,000	1,450	1,000	1,510	1,000	1,000	
602-49450-621	Discount on Bonds Issued	34,686	-	-	20,780	-	-	-	-	
	TOTAL EXPENDITURES	2,127,761	2,096,323	2,364,109	2,300,403	2,440,112	2,241,121	2,247,011	2,262,531	**0.69%**
	CHANGE IN FUND BALANCE	37,094	250,749	(98,109)	8,057	(106,132)	210,448	156,989	213,588	
BEGINNING FUND BALANCE		2,579,819	2,616,913	2,867,662	2,867,662	2,875,719	2,875,719	3,086,167	3,243,156	
INCREASE / (DECREASE) IN FUND BALANCE		37,094	250,749	(98,109)	8,057	(106,132)	210,448	156,989	213,588	
ENDING FUND BALANCE		2,616,913	2,867,662	2,769,553	2,875,719	2,769,587	3,086,167	3,243,156	3,456,744	

SEWER RATE HISTORY

YEAR	GALLONS	RATE	% INCREASE
1999-2001		NO CHANGE	0.00%
2002	MINIMUM UP TO 10,000	$42.00	5.00%
	OVER 10,000	$2.60/THOUSAND	5.00%
2003	MINIMUM UP TO 10,000	$44.10	5.00%
	OVER 10,000	$2.70/THOUSAND	5.00%
2004	MINIMUM UP TO 10,000	$48.50	10.00%
	OVER 10,000	$3.00/THOUSAND	10.00%
2005-2006	MINIMUM UP TO 10,000	$50.90	5.00%
	OVER 10,000	$3.15/THOUSAND	5.00%
2007	MINIMUM UP TO 10,000	$56.00	10.00%
	OVER 10,000	$3.45/THOUSAND	10.00%
2008	MINIMUM UP TO 10,000	$58.80	5.00%
	OVER 10,000	$3.65/THOUSAND	5.00%
2009	MINIMUM UP TO 10,000	$61.74	5.00%
	OVER 10,000	$3.83/THOUSAND	5.00%
2010	MINIMUM UP TO 10,000	$62.36	1.00%
	OVER 10,000	$3.87/THOUSAND	1.00%
2011	MINIMUM UP TO 10,000	$62.36	0.00%
	OVER 10,000	$3.87/THOUSAND	0.00%
2012	MINIMUM UP TO 10,000	$67.03	7.50%
	OVER 10,000	$4.16/THOUSAND	7.50%
2013	MINIMUM UP TO 10,000	$71.06	6.00%
	OVER 10,000	$4.41/THOUSAND	6.00%
2014	MINIMUM UP TO 10,000	$78.16	10.00%
	OVER 10,000	$4.85/THOUSAND	10.00%
2015	MINIMUM UP TO 10,000	$85.59	9.50%
	OVER 10,000	$5.31/THOUSAND	9.50%
2016	MINIMUM UP TO 10,000	$93.72	9.50%
	OVER 10,000	$5.81/THOUSAND	9.50%
2017	MINIMUM UP TO 10,000	$102.62	9.50%
	OVER 10,000	$6.36/THOUSAND	9.50%
2018	MINIMUM UP TO 10,000	$105.70	3.00%
	OVER 10,000	$6.55/THOUSAND	3.00%
2019	MINIMUM UP TO 10,000	$108.87	3.00%
	OVER 10,000	$6.75/THOUSAND	3.00%
2020	MINIMUM UP TO 10,000	$112.14	3.00%
	OVER 10,000	$6.95/THOUSAND	3.00%
2021	MINIMUM UP TO 10,000	$115.50	3.00%
	OVER 10,000	$7.16/THOUSAND	3.00%

		2017	2018	2018	2019	2019	2020	2021	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
Storm Water Utility									
675-49425-33160	Grants from other Govt. Units	5,989		(629)					
675-49425-36200	Miscellaneous Revenues		-						
675-49425-36210	Interest Earnings	699	-	1,532		2,077			
675-49425-36240	Reimbursements		-						
675-49425-37270	Storm Sewer Revenue	393,894	43,200	83,456	43,200	82,549	83,456	155,000	
675-49425-37271	Storm Sewer - Commercial	68,222	66,000	68,965	66,000	69,380	66,000		
675-49425-37275	Storm Sewer Penalty	11,125	-	2,704		1,181			
675-49425-39203	Transfer from Other Fund	-	-		-				
675-49425-39320	Premiums on Bonds Sold		-	25,115	-		-		
	TOTAL REVENUES	479,929	109,200	181,143	109,200	155,187	149,456	155,000	**3.71%**
Storm Water Utility									
675-49425-300	Professional Srvs	31,909	20,000	39,695	20,000	14,781	20,000	20,000	
675-49425-301	Services	600	800	800	800	768	800	800	
675-49425-307	Chgs	19,269	20,000	19,269	20,000	19,269	20,000	20,000	
675-49425-315	Service Charges	154	-	150	-	239	-	-	
675-49425-404	Repairs/Maint		-	135	-	46	-	-	
675-49425-405	Depreciation Expense	207,515	210,000	222,715	230,000	233,401	230,000	240,000	
675-49425-430	Miscellaneous		-	46	-	-	-	-	
675-49425-434	Conference & Training			1,120		1,639	-	-	
675-49425-438	Licenses and Taxes	500	-	400	-	-	-	-	
675-49425-440	Other Contractual Services	4,935	20,000	2,550	-	17,463	30,000	30,000	
675-49425-500	Capital Outlay FA		-	986	-	3,486	-	-	
675-49425-611	Bond Interest	127,964	140,000	119,807	123,000	114,069	113,000	96,000	
675-49425-620	Fiscal Agent s Fees	470	1,000	10,615	1,000	1,040	1,000	1,000	
	TOTAL EXPENDITURES	393,362	411,800	418,288	394,800	406,201	414,800	407,800	**-1.69%**
	CHANGE IN FUND BALANC	86,567	(302,600)	(237,145)	(285,600)	(251,014)	(265,344)	(252,800)	
BEGINNING FUND BALANCE		601,615	688,182	688,182	451,037	451,037	200,023	(65,321)	
INCREASE / (DECREASE) IN FUND BALANCE		86,567	(302,600)	(237,145)	(285,600)	(251,014)	(265,344)	(252,800)	
ENDING FUND BALANCE		688,182	385,582	451,037	165,437	200,023	(65,321)	(318,121)	

STORM WATER RATE HISTORY

YEAR	GALLONS	MONTHLY RATE	% INCREASE
2005	HOUSEHOLD/MONTH =1/5 REF 1 REF=$10.80/MONTH	$2.16	15.00%
2006	HOUSEHOLD/MONTH =1/5 REF 1 REF=$10.80/MONTH	$2.16	0.00%
2007	HOUSEHOLD/MONTH =1/5 REF 1 REF=$10.80/MONTH	$2.16	0.00%
2008	HOUSEHOLD/MONTH =1/5 REF 1 REF=$10.80/MONTH	$2.16	0.00%
2009	HOUSEHOLD/MONTH =1/5 REF 1 REF=$10.80/MONTH	$2.16	0.00%
2010	HOUSEHOLD/MONTH =1/5 REF 1 REF=$20.00/MONTH	$4.00	85.19%
2011	HOUSEHOLD/MONTH =1/5 REF 1 REF=$33.35/MONTH	$6.67	66.67%
2012	HOUSEHOLD/MONTH =1/5 REF 1 REF=$35.85/MONTH	$7.17	7.50%
2013	HOUSEHOLD/MONTH =1/5 REF 1 REF=$41.20/MONTH	$8.24	15.00%
2014	HOUSEHOLD/MONTH =1/5 REF 1 REF=$44.90/MONTH	$8.98	9.00%
2015	HOUSEHOLD/MONTH =1/5 REF 1 REF=$47.84/MONTH	$9.57	6.50%
2016	HOUSEHOLD/MONTH =1/5 REF 1 REF=$50.95/MONTH	$10.19	6.50%
2017	HOUSEHOLD/MONTH =1/5 REF 1 REF=$50.95/MONTH	$10.19	0.00%
2018-21	HOUSEHOLD/MONTH =1/5 REF 1 REF=$5.00/MONTH	$1.00	-90.19%

	Description	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2021 Requested	Percentage Change
	TOTAL REVENUES	211,818	201,890	208,404	199,510	210,103	199,510	196,100	**-1.71%**
Recycling Utility									
670-49500-202	Duplicating and copying supply	5	9	-	9	19	9	9	
670-49500-310	Auditing and Acct g Services	592	789	-	789	769	789	789	
670-49500-370	Admin/Finance/Computer Chgs	8,381	8,381	8,381	8,381	8,381	8,381	8,381	
670-49500-430	Miscellaneous (Leaf drop)	13,433	13,300	13,629	13,300	13,826	13,300	13,300	
670-49500-440	Other Contractual Services	173,940	156,000	174,063	173,940	173,940	175,000	175,000	
	TOTAL EXPENDITURES	200,401	182,975	199,927	200,983	197,259	198,055	198,055	**0.00%**
	CHANGE IN FUND BALANCE	11,417	18,914	8,477	(1,473)	12,844	1,455	(1,955)	
BEGINNING FUND BALANCE		201,739	213,156	213,156	221,633	221,633	234,477	235,932	
INCREASE / (DECREASE) IN FUND BALANCE		11,417	18,914	8,477	(1,473)	12,844	1,455	(1,955)	
ENDING FUND BALANCE		213,156	232,070	221,633	220,160	234,477	235,932	233,978	

YEAR	RECYCLING RATE HISTORY	RATE	INCREASE
2003	HOUSEHOLD/MONTH	$2.00	0.00%
	HENNEPIN CO. GRANT	$27,001	-9.54%
2004	HOUSEHOLD/MONTH	$2.20	10.00%
	HENNEPIN CO. GRANT	$27,446	1.65%
2005	HOUSEHOLD/MONTH	$2.40	9.09%
	HENNEPIN CO. GRANT	$26,716	-2.66%
2006	HOUSEHOLD/MONTH	$2.75	14.58%
	HENNEPIN CO. GRANT	$26,805	0.33%
2007	HOUSEHOLD/MONTH	$2.75	0.00%
	HENNEPIN CO. GRANT	$27,000	0.73%
2008	HOUSEHOLD/MONTH	$4.00	45.45%
	HENNEPIN CO. GRANT	$27,000	0.00%
2009	HOUSEHOLD/MONTH	$4.25	6.25%
	HENNEPIN CO. GRANT	$27,000	0.00%
2010	HOUSEHOLD/MONTH	$4.25	0.00%
	HENNEPIN CO. GRANT	$27,000	0.00%
2011	HOUSEHOLD/MONTH	$4.25	0.00%
	HENNEPIN CO. GRANT	$29,700	10.00%
2012 - 2020	HOUSEHOLD/MONTH	$4.00	-5.88%
	HENNEPIN CO. GRANT	$23,790	-19.90%
2020	HOUSEHOLD/MONTH	$4.00	0.00%
	HENNEPIN CO. GRANT	$18,000	-24.34%