



2020 APPROVED BUDGET

**CITY OF MOUND
2415 WILSHIRE BOULEVARD
MOUND, MINNESOTA 55364
YEAR 2020**

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APPROVED BUDGET
YEAR 2020**

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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 R. Gust, Jr.



December 5, 2019

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

Dear Mayor and Council Members,

Please find the attached 2020 proposed final budget for your review and consideration.

This budget reflects the following highlights (same as preliminary levy):

- 3.5% increase to the General Fund Revenue Levy, 3.0% to the Total Levy
- 3% increase to sewer rates, 0% to all other utility rates (water, storm, street lights, etc)
- Separate levies for capital reserve funds
- Reinstatement of the special levy for TIF 1-3 2009D bonds

BUDGET HIGHLIGHTS

Expenses

The city continues to benefit from low inflation, fuel prices and being exempted from sales tax starting in 2014. The city has implemented its final offer for the 2019-2020 contract, and the corresponding cost of living adjustments and health insurance contributions for all full-time staff have been reflected. Salaries and wages in all departments reflect step increases for employees with less tenure, as required under the City of Mound Pay Equity Policy.

Asset inventory and replacement plan updates are ongoing, but priorities for 2020 have been reflected in the Capital Expenditures Budget on page 9. In addition to these expenditures, \$177,900 will be divided among buildings, equipment and community investment capital reserve funds as part of the City's long-term financial plan.

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, seeding 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 3.5% increase is proposed for the General Fund Revenue levy, which at 85% capture rate and a reduction in projected delinquent ad valorem taxes, equates to a 2% increase in tax revenue.

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 the gas and electric utilities do not have to pass on the fees via their customer billing, but they do, and that many cities charge a lot more as part of a funding strategy for street improvements as these fees correspond to use of the City's right of way and the need to work around the infrastructure during projects as well as assistance during weather events.

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, and \$175K for 2019/20. The interfund loan related to the new store was paid off in February 2019. Traditionally the funds have been used for the seal coat program/road maintenance, but the Council may wish to consider the Community Investment Fund as well that may bolster marketing efforts and encourage customer loyalty. 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 may be necessary from time to time.

Minimum wage for large employers (over \$500K in revenue) is \$10.00 per hour for 2020 so the store increased the wages for part-time staff to stay competitive. The store continues to focus on quality, customer service and convenience. A major 'refresh' originally slated for 2019 is being delayed until January 2020 when new floors, shelving, painting and signage will help to maintain the store's reputation as a retail destination. Management continues to experiment with product mix and pricing to stay competitive and respond to increased pressure from big-box competitors.

Water Fund

The Council voted to freeze water rates starting in 2018 to provide relief to utility customers. Increasing cash deficits will be covered by governmental funds prior to issuing any new debt. The city pools its cash and investments in order to allow this flexibility while ensuring the necessary liquidity.

Sewer Fund

Lift Station Upgrades - The city has 30 sanitary sewer lift stations, 21 of which have been replaced as of 2018. The plan is to replace one per year and try to limit the increase to 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. The city invests in lining in lieu of paying a penalty to the Met Council.

Metropolitan Council – the wastewater treatment fees are down 16% for 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). 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. A multi-year extensive collaboration with Met Council on joint projects designed to streamline the system, reduce I & I, and minimize the chance of backflow culminated with the completion of the Westedge sewer project in 2019.

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 lake. 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.

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 the current \$3.63, and an optional additional 5 years at \$4.05. Our current service provider, Republic Services, have 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.

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 to support recycling efforts, but they are reducing the grant by 10% per year for the next 5 years 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 were 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 and TIF 1-3 bonds.

The HRA levy amount is limited to 1.85% of the prior year taxable market value. Staff recommends the savings from the transit center bond refinance be used to reduce the deficit and ultimately build up reserves in Fund 285. Fund 285 can also be used to fund other redevelopment initiatives as well.

It should be noted TIF proceeds for TIF District 1-3 are insufficient to pay the debt service on the Dump Bonds (2009D => 2018A Refunding), and inter fund loans with the General Fund and Dock Fund were used to supplement. Staff estimates TIF may not catch-up to repay these loans, therefore, it is important to establish reserves for that shortfall and other priorities.

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 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

The 2020 budget impact is depicted in the following summary:

General Fund Levy Summary	2020
Change to GF tax revenue	\$68,759
Change to General Fund Levy %	3.5%
Change to Total Levy %	3.0%
Change in Gen Fund Balance \$	\$400,526
Unassigned Fund Bal as % of Exp	20%
Total Fund Balance as a % of Exp	47%
Funds Available for Interfund Loans/Transfers	\$1,000,000

Another consideration is the City Property Tax Rate. Even though many recent levy increases have been negative or flat, the tax rate has often increased due to our decline in Tax Capacity (Net Levy/Tax Capacity = Tax Rate). Tax Capacity increased in 2015, the first time since 2009, and the tax rate is decreasing steadily from the high of 57% in 2014. The projected tax rate for 2020 is 42.082%.

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 most recent bond issue in 2018.

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

Eric Hoversten
City Manager/Public Works Director

Catherine Pausche

Catherine Pausche
Director of Finance & Administrative Services

CITY OF MOUND – ORGANIZATIONAL CHART



VOTERS

CITY COUNCIL

**CITY MANAGER/
PUBLIC WORKS Director
Eric Hoversten**

COMMISSIONS

**CITY
ATTORNEY
Troy Gilchrist**

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

**DIR OF FINANCE & ADMIN
Catherine Pausche**

**COMMUNITY
DEVELOPMENT
Sarah Smith
Andy Drilling
Jen Holmquist**

**PUBLIC WORKS
Ray Hanson, Superintendent**

**FIRE/Emergency
Management
Chief Greg Pederson
Vicki Weber
Andy Drilling (EM)**

**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
Christen-
sen

Planning/Zoning
Administration
Building Code/
Inspections
Subdivisions
Redevelopment
Community
Development,
Permits, Nuisance
Enforcement

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

Firefighting/EMS
HazMat, MCI
Technical Rescue
Inspections, Fire
Code Enforcement,
Plan Review,
Emergency
Preparedness/
Notification System,
Siren Maintenance,
Safety Program

City of Mound
City of Mound General Fund / Levy Key Statistics

<u>Year</u>	(B) Actual Total Fund Balance as % of Exp	(C) Surplus, Break-even or (Spend Down)	(D) General Fund Levy % Chg	(E) General Fund Exp % Chg	(F) Total Levy % Chg	(G) Change in Tax Capacity %	(H) Tax Rate %
2009	43.00%	\$27,079	3.90%	-1.28%	4.98%	5.96%	34.58%
2010	43.11%	\$177,454	0.00%	-1.84%	2.48%	-4.43%	37.29%
2011	48.66%	\$146,641	0.00%	1.64%	1.99%	-11.25%	42.43%
2012	44.16%	(\$203,153)	-6.75%	1.63%	-2.24%	-13.50%	47.53%
2013	49.00%	\$136,950	2.00%	-2.28%	4.31%	-10.44%	54.71%
2014	53.00%	\$233,263	-4.23%	-0.30%	-1.18%	-3.20%	57.00%
2015	58.00%	\$316,309	3.00%	2.40%	1.75%	10.00%	51.68%
2016	67.00%	\$374,828	3.00%	1.64%	1.89%	2.10%	50.78%
2017	52.00%	\$215,913	-3.00%	6.80%	-1.00%	9.86%	47.48%
2018	64.00%	(\$170,897)	2.50%	4.80%	2.00%	3.72%	47.45%
2019 Bud	52.00%	(\$303,659)	2.50%	2.20%	2.00%	11.00%	43.53%
2020 Proposed	47.00%	(\$400,526)	3.50%	4.10%	3.00%	7.74%	42.08%
AVG (09-20)	51.74%	\$ 45,850	0.53%	1.63%	1.67%	0.63%	46.38%

CITY OF MOUND
CAPITAL EXPENDITURES
2020 BUDGET

DEPARTMENT	ITEM DESCRIPTION	2020 REQUESTED AMOUNT	2020 PROPOSED AMOUNT	
Centennial Building	Paintwork	20,000	20,000	
		<u>20,000</u>	<u>20,000</u>	
Emergency Preparedness	Incident Management Software to use in EOC for a large scale incident	8,500	-	
	Pulse Point AED City Wide Membership-Application	1,600	-	
	Laptop Computer & Software	1,950	-	
		<u>12,050</u>	<u>-</u>	
Information Technology	** need to determine - main copier, some PCs due for replacement	20,000	20,000	
		<u>20,000</u>	<u>20,000</u>	
Streets	Ford F-550 1 Ton With Stainless Steel Box and Full Pull and Sander Package - Replaces 1/2 Trade in Value of \$25,000	\$ 94,000	\$ 94,000	Fund 403
	Bobcat Skid Loader - Replaces S-250 with Trade in Value of \$15,000	45,000	45,000	Fund 403
	Avant 530 LX (50/50 Streets and Parks) with V-Blade and Snow Blower	41,100	41,100	Fund 403
	Bandit Model 200 Log and Brush Chipper (50/50 Streets and Parks) Replaces Current Chipper with Trade In Value of \$8,000 (50/50 Streets and Parks)	20,000	20,000	
	Pelican Sweeper refurbishment in lieu of new purchase	25,000	25,000	Fund 403
		<u>\$ 225,100</u>	<u>\$ 225,100</u>	
Parks	Avant 530 LX (50/50 Streets and Parks) with Flail Mower and Sickle Bar Mower	35,000	35,000	Fund 403
	Bandit Model 200 Log and Brush Chipper (50/50 Streets and Parks) Replaces Current Chipper with Trade in Value of \$8,000 (50/50 Streets and Parks)	20,000	20,000	Fund 403
		<u>55,000</u>	<u>55,000</u>	
Fire	24 Self-Contained Breathing Apparatus (SCBA Units, with 40 mask and 44 spare bottle) - Lease to Own	20,844	20,844	
	Replace Grass Rig #33 Chassis OLD 1986 DNR excess: truck limited use; one dimensional	16,000	16,000	
	6 Replacement Sets Morning Pride Turn Out Gear – Coat and Pants (purchased on HCFCA JPA)	13,920	13,920	
	800 MHz Radios - 18 Portable Motorola APX6000 with software and accessories	11,832	11,832	
	Equipment, Tools, Saws, Exhaust Fans, Other Miscellaneous replacements	3,000	3,000	
	800 MHz Radios - 2 Mobile Motorola APX6500 with software and accessories	1,392	1,392	
		<u>66,988</u>	<u>66,988</u>	
Docks	New multiple slip complex at Idlewood, stairway	10,000	10,000	
	Rip Rap - Brighton Commons 185 Linear Feet	18,500	18,500	
	Canoe/kayak Rack at Centerview	2,000	2,000	
		<u>30,500</u>	<u>30,500</u>	

CITY OF MOUND
CAPITAL EXPENDITURES
2020 BUDGET

DEPARTMENT	ITEM DESCRIPTION	2020 REQUESTED AMOUNT	2020 PROPOSED AMOUNT
Water	Solo Chlorine Digital Scales w/ G-2 Indicator - Includes SCADA program by 3rd Party at Well 3 & 8	\$ 10,000	\$ 10,000
	Well 8 Inspection and Cleaning (move to A/C 440 instead of 500)	3,500	3,500
	Well 3 Exterior Tower Cleaning (move to A/C 440 instead of 500)	6,500	6,500
		<u>\$ 20,000</u>	<u>\$ 20,000</u>
Liquor Store	Store Renovation (originally in 2019 - delay til January 2020) - Flooring, Shelving, Painting	<u>40,000</u>	<u>47,000</u>
	Total Capital Expenditures	489,638	484,588

CITY OF MOUND								
GENERAL FUND REVENUES								
Account Number	Description	2016 Actuals	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved	2020 Requested	% Change
Taxes								
101-48000-31010	Current Ad Valorem Taxes	2,805,029	2,807,774	2,752,851	2,739,506	2,821,672	2,920,431	
	Capital Ad Val Taxes Removed in 2019							
101-48000-31020	Delinquent Ad Valorem Taxes	56,189	68,668	50,000	30,630	50,000	25,000	
101-48000-31040	Fiscal Disparities	424,506	453,032	450,000	455,382	450,000	450,000	
101-48000-35200	31900)	293	1,071	-	3,149			
101-48000-31910	Penalties and Interest AdValTx	21,111	24,233	15,000	13,478	15,000	10,000	
	Total	3,307,129	3,354,778	3,267,851	3,242,144	3,336,672	3,405,431	2.0%
	Percentage of Levy Captured	86.18%	85.51%	85.00%	84.59%	85.00%	85.00%	
Business Licenses & Permits								
101-42000-32010	Liquor Licenses	17,650	17,450	17,450	17,450	17,450	17,450	
101-42000-32020	Temp Liquor License	500	550	300	450	500	500	
101-42000-32030	Garbage Licenses	2,500	2,500	2,500	2,500	2,500	2,500	
101-42000-32172	Public Gathering Permit	1,700	2,300	2,500	2,300	2,300	2,300	
101-42000-32180	Other Licenses/Permits	4,360	5,125	4,000	4,450	4,000	4,000	
101-42000-32190	(Transient)	1,245	1,575	500	4,125	1,000	1,000	
	Total	27,955	29,500	27,250	31,275	27,750	27,750	0.0%
Non-Business Licenses & Permits								
101-42000-32210	Building Permits	220,984	265,580	175,000	171,511	175,000	175,000	
101-42000-32220	Electrical Permit Fee	4,324	7,295	5,000	4,017	5,000	5,000	
101-42000-32230	Plumbing Connection Permits	9,733	17,069	8,000	9,929	8,000	8,000	
101-42000-32235	Heating Permits	29,966	23,875	20,000	23,061	20,000	20,000	
101-42000-32236	Public Land Permits	400	1,180	-	200	-	-	
101-42000-32241	Dog/Cat Licenses	-	-	-	-	-	-	
101-42000-32270	Grading/Excavating	83	286	500	507	200	200	
32290/15	Msc. P&I Fees	35	1,047	-	-	-	-	
	Total	265,523	316,332	208,500	209,226	208,200	208,200	0.0%
Intergovernmental								
101-41000-33100	Federal Grants and Aids			-				
101-41000-33422	Other State Aid Grants	334,411	340,328	377,786	377,783	378,261	402,708	
101-42000-33421	Police State Aid			-	-	-	-	
101-42000-33430	Other State Grants and Aids	3,853		-	271	-	-	
101-43000-33418	Muni State Aid St Maintenance	60,000	60,000	60,000	60,000	30,000	30,000	
101-48200-33425	PERA State Aid	6,060	6,060	6,060	6,060	6,060	6,060	
	Total	404,324	406,388	443,846	444,114	414,321	438,768	5.6%
Charges for Services								
101-41000-34101	Revenue	38,889	40,870	39,000	41,573	40,000	40,000	
101-41000-34105	Sale of Maps and Publications	78		-	19	-	-	
101-41000-34107	Assessment Search Fees	-		-	25	-	-	
101-42000-34104	Plan Check Fee	113,103	141,520	60,000	80,879	70,000	70,000	
101-42000-34114	Planning Commission Approval	9,820	6,980	7,000	5,365	7,000	7,000	
34215/16	Dog	1,000	1,000	-	1,000	-	-	
101-42000-34220	Filing Fees	8		-	12	-	-	
101-42000-34310	Container on Right of Way	100		-	-	-	-	
101-45000-34110	Depot Rental	4,825	5,825	5,000	5,600	5,000	5,000	
101-45000-34940	Cemetery Lot Sale	4,805	6,635	2,500	2,115	3,000	2,000	

CITY OF MOUND								
GENERAL FUND REVENUES								
Account Number	Description	2016 Actuals	2017 Actuals	2018 Budget	2018 Actuals	2019 Approved	2020 Requested	% Change
101-48100-37290	Street Lighting Fee	80,457	74,463	30,000	39,715	30,000	30,000	
101-48100-37295	Street Lighting Penalty	2,110	1,753	-	727	-	-	
101-48100-38051	Cable TV Franchise Fee	115,785	97,333	103,000	98,374	97,000	97,000	
101-48100-38053	Cable TV Peg Access Fee	25,898	25,230	28,000	24,185	25,000	25,000	
101-48100-38060	Center Point Franchise Fee	127,056	128,303	125,000	128,887	128,000	128,000	
101-48100-38070	Xcel Energy Franchise Fee	154,303	154,312	150,000	155,055	154,000	154,000	
101-49300-34108	Admin Charges to Other Funds	132,866	132,866	132,866	132,866	136,466	142,476	
	Total	811,103	817,090	682,366	716,397	695,466	700,476	0.7%
Fines & Forfeitures								
101-42000-35100	Court Fines	40,017	34,343	37,000	29,801	37,000	30,000	
101-42000-35150	Administrative Fines	3,712	7,723	5,000	3,821	5,000	5,000	
	Total	43,729	42,066	42,000	33,621	42,000	35,000	-20.0%
Other Revenue								
101-41000-36100	Special Assessments	17,713	31,052	10,000	14,725	20,000	20,000	
101-41000-36200	Miscellaneous Revenues	1,706	1,138	1,000	179	1,000	1,000	
101-4X000-36230	Contributions and Donations	-	3,650	-	7,735	-	-	
101-41000-36240	Refunds and Reimbursements	35,884	19,005	30,000	6,487	20,000	20,000	
101-41000-36205	Check Processing Fees	540			540	-	-	
101-42000-36200	Miscellaneous Revenues	15		-	5,000	-	-	
101-42000-36240	Refunds and Reimbursements	5,126	416	-		-	-	
101-43000-36200	Miscellaneous Revenues		421	-	171	-	-	
101-43000-36240	Refunds and Reimbursements	41,957	7,917	25,000	17,707	10,000	10,000	
101-45000-34750	Park Dedication Fees	22,644	69,100	-		-	-	
101-45000-36200	Miscellaneous Revenues		16	-		-	-	
101-45000-36240	Refunds and Reimbursements	10,110		-		-	-	
101-48100-38055	Antenna Leases	133,092	137,553	130,000	142,370	130,000	130,000	
101-48400-36210	Interest Earnings	9,828	21,570	8,000	48,062	10,000	40,000	
101-48500-39101	Sales of General Fixed Assets	75,425	56,300	-		-	-	
101-49300-39210	Duplicating Service Charge	7,032	8,532	8,000	3,271	8,000	8,000	
101-49300-39203	Transfer from Other Fund	57,405	130,266	128,072	128,072	170,000	175,000	
101-49999-39999	Prior Period Adjustment							
	Total	418,479	486,936	340,072	374,319	369,000	404,000	8.7%
TOTAL REVENUE		5,278,242	5,453,091	5,011,885	5,051,095	5,093,409	5,219,624	2.4%

City of Mound							
General Fund Summary of Revenue and Expenditures							
Classification	2016 Actuals	2017 Actuals	2018 Approved	2018 Actuals	2019 Approved	2020 Proposed	% Change
Revenues							
Taxes	3,307,129	3,354,778	3,267,851	3,242,144	3,336,672	3,405,431	2.1%
Business Licenses & Permits	27,955	29,500	27,250	31,275	27,750	27,750	0.0%
Non-Business Licenses & Permits	265,523	316,332	208,500	209,226	208,200	208,200	0.0%
Intergovernmental	404,324	406,388	443,846	444,114	414,321	438,768	5.9%
Charges for Services	811,103	817,090	682,366	716,397	695,466	700,476	0.7%
Fines & Forfeitures	43,729	42,066	42,000	33,621	42,000	35,000	-16.7%
Other	418,479	486,936	340,072	374,319	369,000	404,000	9.5%
TOTAL REVENUES	5,278,242	5,453,091	5,011,885	5,051,095	5,093,409	5,219,624	2.5%
Expenditures							
City Council	69,184	71,742	75,742	68,934	76,142	82,151	7.9%
Promotions	66,500	66,636	69,000	61,500	61,500	61,500	0.0%
City Manager	174,353	157,893	181,955	165,965	185,291	186,383	0.6%
Elections	14,977	2,441	14,800	13,609	3,100	18,500	496.8%
Finance & Administrative Services	417,304	420,387	448,541	434,584	462,246	468,361	1.3%
Assessor	111,603	112,012	115,050	115,035	120,050	124,000	3.3%
Legal	89,966	76,771	100,510	74,375	100,510	100,200	-0.3%
Centennial Building	60,082	59,935	73,000	51,242	72,100	53,700	-25.5%
Information Technology	43,861	38,191	38,900	37,907	36,500	41,500	13.7%
City Hall (2415 Wilshire)	68,373	56,994	57,800	56,952	58,300	53,300	-8.6%
Police	1,683,007	1,722,186	1,748,540	1,751,188	1,792,125	1,838,098	2.6%
Emergency Preparedness	24,380	30,544	40,086	31,671	40,939	46,381	13.3%
Planning & Inspections	446,166	528,296	466,780	430,161	461,726	488,119	5.7%
Streets	702,217	743,829	774,699	768,186	788,859	820,743	4.0%
Parks/Cemetery	404,303	468,108	475,266	471,067	481,633	485,434	0.8%
Other - Contingency - Transfers	527,138	681,214	602,275	689,616	656,046	751,779	14.6%
TOTAL EXPENDITURES	4,903,414	5,237,178	5,282,946	5,221,992	5,397,067	5,620,150	4.1%
CHANGE IN FUND BALANCE	374,828	215,913	(271,061)	(170,897)	(303,658)	(400,526)	31.9%
BEGINNING FUND BALANCE	2,914,221	3,287,095	3,504,962	3,503,008	3,134,763	3,028,452	
INCREASE / (DECREASE) IN FUND BALANCE	374,828	215,913	(271,061)	(170,897)	(303,658)	(400,526)	
ENDING FUND BALANCE	3,289,049	3,503,008	3,233,901	3,332,111	2,831,105	2,627,927	-7.2%
Beginning Fund Balance 1/1/xx	2,914,265	3,287,095	3,504,962	3,503,008	3,134,755	3,028,452	
Nonspendable for							
Prepaid Items	1,780	2,000	2,000	-	2,000	-	
Liquor Fund Loan - Long Term	188,960	100,673	-	-	-	-	
Restricted for							
Park Dedication	28,084	-	-	20,019	-	-	
Committed for							
Interfund Loans		1,100,000	1,350,000	1,750,000	1,185,000	1,000,000	
Assigned for							
Severance Pay	193,075	200,000	210,000	211,248	215,000	200,000	
Next Year Budget Deficit	151,485	251,000	200,000	303,659	300,000	300,000	
Unassigned	2,725,709	1,078,374	1,471,901	1,047,187	1,125,000	1,128,763	
Total Fund Balance 12/31/xx	3,289,093	2,732,047	3,233,901	3,332,113	2,827,000	2,628,763	
Unassigned as a % of Exp	56%	21%	28%	20%	21%	20%	

**CITY OF MOUND
TAX LEVY RECAP**

					+ 2.5%	+2.5%	+3.5%	
Fund	Description	Type	2016	2017	2018	2019	2020	
101	Revenue - General Operations	Revenue	3,254,985	3,283,726	3,238,648	3,319,614	3,435,801	3.5%
401	Infrastructure Replacement Reserve	Special	-	-	220,000	220,000	220,000	
403	Cap Replacement - Vehicles & Equip	Revenue	346,022	209,250	341,653	300,000	340,000	
404	Community Investment Fund	Revenue	-	-	-	50,000	83,000	
405	Cap Replacement - City Buildings	Revenue	-	-	-	60,000	75,000	
222	Fire Relief Contribution	Special	67,063	68,560	68,001	74,601	76,093	
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	
363	G.O. Refunding - (2009A) 2018A	Special	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	
364	G.O. Improvement - 2011B	Special	189,373	193,730	192,523	191,158	189,353	
365	G.O. Improvement - 2012A	Special	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	
310	G.O. Improvement - 2013A	Special	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	
312	G.O. Improvement/Ref- 2015A	Special	287,700	272,000	272,000	272,000	272,000	
313	G.O. Improvement - 2016A	Special	-	117,202	119,246	118,370	117,495	
313	G.O. Improv - 2016A Mound Portion of Aerial Ladder (est)				29,650	-		

TOTAL LEVY	5,649,172	5,592,786	5,704,456	5,818,797	5,993,083
CHANGE FROM PRIOR YEAR	1.89%	-1.00%	2.00%	2.00%	3.00%
REVENUE & CAPITAL LEVY	3,601,007	3,492,976	3,800,301	3,949,614	4,153,801
CHANGE FROM PRIOR YEAR	3.00%	-3.00%	8.80%	3.93%	5.17%
SPECIAL LEVY	2,048,165	2,099,809	1,904,155	1,869,183	1,839,282
CHANGE FROM PRIOR YEAR	0.00%	2.52%	-9.32%	-1.84%	-1.60%

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

Tax Rate Calculation		2016	2017	2018	2019	2020
CERTIFIED LEVY		5,649,172	5,592,786	5,704,456	5,818,797	5,993,083
LESS: FISCAL DISPARITIES LEVY		(425,048)	(453,219)	(442,842)	(476,960)	(440,187)
NET LEVY		5,224,124	5,139,567	5,261,614	5,341,837	5,552,896
MUNICIPAL TAX RATE		49.053%	45.828%	45.726%	41.871%	40.399%
HRA TAX RATE		1.722%	1.645%	1.760%	1.660%	1.683%
TOTAL DIRECT TAX RATE		50.775%	47.473%	47.485%	43.531%	42.082%

Tax Capacity Information		2016	2017	2018	2019	2020
TAX CAPACITY		10,992,202	12,084,264	12,534,358	13,799,991	14,787,082
LESS: FISCAL DISPARITIES		(276,900)	(299,684)	(327,418)	(342,108)	(342,108)
LESS: TAX INCREMENTS		(488,930)	(569,772)	(700,000)	(700,000)	(700,000)
CAPACITY FOR LOCAL RATE		10,649,980	11,214,808	11,506,940	12,757,883	13,744,974
% CHANGE FROM PRIOR YEAR		5.23%	5.30%	2.60%	10.87%	7.74%

0.26

SPECIAL LEVIES / DEBT LEVIES												NEW LEVY SCHED. FOR 2019+								
Collect Year	Improvement & Subsequent Refunding Bonds											2006/07A Ref	Tax Increment & Fire Relief					Special Total	% Change	
	2014A	2014B	2016B REF	2009A-18A	2011A	2011B	2012A	2012B	2012B	2013A	2015A	2016A	2013B	2009D-18A	Fire					
	GO Imp. Fd 311	GO Ref. Fd 368	GO Imp. 08B Fd 362	GO Imp. Fd 363	GO Ref. Fd 370	GO Imp. Fd 364	GO Imp. Fd 365	Fire Fd 371	City Fd 371	GO Imp. Fd 310	GO Imp/Ref Fd 312	GO Imp Fd 313	GO TIF Fd 355	Dump Fd 375	Relief Fd 222					
2010			63,000	172,344	274,600	-	-	173,382	219,407	-			45,000	-	76,030	1,316,479				
2011			63,000	136,000	419,200	-	-	182,789	210,000	-			45,000	120,349	78,311	1,574,099	16.4%			
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	192,346	50,000	160,000	189,000	100,000	272,000	121,869	-	100,000	77,615	1,766,989	-4.1%			
2022	37,340		50,000	215,600	173,762	189,445	50,000	160,000	189,000	100,000	210,000	120,889	-	100,000	79,167	1,675,203	-5.5%			
2023	41,527		50,000	215,600	179,054	191,617	50,000			100,000	70,000	119,908		-	80,751	1,098,457	-52.5%			
2024	40,214			215,600		193,113	50,000			100,000	70,000	118,928		-	82,366	870,221	-26.2%			
2025	38,639					193,907	50,000			100,000	70,000	117,947		-	84,013	654,506	-33.0%			
2026	42,314					183,473	50,000			100,000	70,000	122,217		-	85,693	653,697	-0.1%			
2027	40,582						50,000			100,000	70,000	121,131		-	87,407	469,120	-39.3%			
2028	38,849									100,000	70,000	120,046		-	89,155	418,050	-12.2%			
2029	37,117										70,000	118,199		-	90,938	316,254	-32.2%			
2030											70,000	116,885		-	92,757	279,642	-13.1%			
2031											70,000	120,288		-	94,612	284,900	1.8%			

NOTE: DOES NOT INCLUDE FUTURE BOND ISSUES.

		2016	2017	2018	2018	2019	2020	%
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
City Council								
101-41110-103	Part-Time Employees	16,500	16,733	16,500	16,500	16,500	22,500	
101-41110-122	FICA	1,262	1,263	1,262	1,263	1,262	1,721	
101-41110-151	Worker s Comp Insurance Prem	63	73	80	84	80	130	
101-41110-200	Office Supplies	22	-	100	-	-	-	
101-41110-202	Duplicating and copying supply	1,829	2,424	2,500	1,156	2,500	2,500	
101-41110-210	Operating Supplies	124	22	500	-	200	200	
101-41110-300	Professional Svcs	-	-	500	135	500	500	
101-41110-322	Postage	4,448	4,297	4,500	4,221	4,500	4,500	
101-41110-350	Printing	5,700	6,824	6,000	7,087	7,000	7,000	
101-41110-351	Legal Notices Publishing	370	216	500	139	300	300	
101-41110-361	General Liability Ins	7,914	8,310	8,300	6,515	8,300	7,800	
101-41110-430	Miscellaneous	493	494	1,000	-	500	500	
101-41110-431	Meeting Expense/Volunteer Recognition	401	578	1,000	-	1,000	1,000	
101-41110-433	Dues and Sub (Add Metrocities?)	30,028	30,117	32,000	31,835	32,000	32,000	
101-41110-434	Conference & Training	30	390	1,000	-	1,500	1,500	
	Total	69,184	71,742	75,742	68,934	76,142	82,151	7.89%
Promotions								
101-41115-430	Miscellaneous - Gillespie (expires 2021)	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	
101-41115-430	Miscellaneous - LMA Milfoil Tx			-	-	-	-	
101-41115-430	Miscellaneous - WSD Crossing Guard	5,000	2,500	5,000	-	-	-	
101-41115-430	Miscellaneous - Tree Planting Program		2,636	2,500	-	-	-	
	Total	66,500	66,636	69,000	61,500	61,500	61,500	0.00%
City Manager								
101-41310-101	F T Empl Regular	113,324	110,204	140,722	119,347	144,245	146,213	
101-41310-103	P T Employees	-	-		24			
101-41310-113	Vacation Pay	5,629	9,395		7,106			
101-41310-114	Holiday Pay	5,372	5,989		6,524			
101-41310-115	Sick Pay	943	1,937		1,767			
101-41310-116	Severance Pay	-	-		-			
101-41310-121	PERA	9,144	9,471	10,554	10,016	10,818	10,966	
101-41310-122	FICA	9,273	9,640	10,471	10,227	10,548	10,424	
101-41310-131	Employer Paid Health	5,819	5,822	5,514	4,893	5,424	5,850	
101-41310-133	Employer Paid Dental	795	686	683	685	683	657	
101-41310-134	Employer Paid Life	16	16	16	16	16	16	
101-41310-135	Employer Health Care Saving PI	353	355	1,745	355	1,790	1,500	
101-41310-137	LTD	610	586	675	558	691	707	
101-41310-140	Unemployment Comp	17,108	-	-	-	-	-	
101-41310-151	Worker s Comp Insurance Prem	1,083	1,046	1,050	1,103	1,050	725	
	Payroll Related	169,469	155,147	171,430	162,619	175,266	177,058	1.02%
101-41310-200	Office Supplies	-	20	600	21	600	600	
101-41310-202	Duplicating and copying supply	292	449	1,000	123	1,000	1,000	
101-41310-203	Printed Forms	20	-	-	-	-	-	
101-41310-210	Operating Supplies	11	-	300	198	300	300	
101-41310-218	Clothing and Uniforms	56	46	75	66	75	75	
101-41310-300	Professional Svcs	225	-	100	-	100	100	
101-41310-305	Medical Services	-	-	100	-	100	100	
101-41310-321	Telephone, Cells & Radios	667	720	1,000	672	1,000	1,000	
101-41310-322	Postage	38	72	300	38	300	100	
101-41310-328	Employment Advertising		-	-	-	-	-	
101-41310-331	Use of personal auto	1,051	567	1,200	570	1,200	1,200	
101-41310-361	General Liability Ins	954	296	1,000	785	1,000	500	
101-41310-404	Machinery/Equip Repairs/Maint		-	-	-	-	-	
101-41310-430	Miscellaneous	-	-	300	-	300	300	
101-41310-431	Meeting Expense	337	296	500	332	500	500	
101-41310-433	Dues and Subscriptions	25	25	550	25	550	550	
101-41310-434	Conference & Training	1,208	255	3,500	515	3,000	3,000	
	Total	174,353	157,893	181,955	165,965	185,291	186,383	0.59%

		2016	2017	2018	2018	2019	2020	%
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
Elections - Presidential Primary new in 2020								
101-41410-102	F T Empl Overtime	490		500	-		500	
101-41410-103	Part-Time Employees	-		-	-		-	
101-41410-121	PERA	37		50	-		50	
101-41410-122	FICA	37		50	-		50	
101-41410-131	Employer Paid Health	90		100	-		100	
101-41410-133	Employer Paid Dental	5		-	-		-	
101-41410-135	Employer Health Care Saving Pl	12		-	-		-	
101-41410-137	LTD	3		-	-		-	
101-41410-200	Office Supplies	185		200	174		200	
101-41410-202	Duplicating and copying supply	94		300	173		300	
101-41410-210	Operating Supplies	772		1,000	314		1,000	
101-41410-300	Professional Svcs	8,314		9,000	9,455		12,000	
101-41410-322	Postage	411	545	400	372	600	400	
101-41410-331	Use of personal auto	101		100	87	-	100	
101-41410-351	Legal Notices Publishing	289		300	374	-	500	
101-41410-404	Machinery/Equip Repairs/Maint	3,890	1,896	2,500	1,996	2,500	2,500	
101-41410-430	Miscellaneous	190		200	282		300	
101-41410-431	Meeting Expense	57		100	383		500	
	Total	14,977	2,441	14,800	13,609	3,100	18,500	496.77%
Finance & Administration								
101-41500-101	F T Empl Regular	242,797	243,561	311,461	259,271	320,064	316,590	
101-41500-102	F T Empl Overtime	461	321	-	137	-	-	
101-41500-103	Part-Time Employees	22	29	-	23	-	15,840	
101-41500-112	Comp Time Pay	475	302	-	2,024	-	-	
101-41500-113	Vacation Pay	18,510	20,782	-	18,179	-	-	
101-41500-114	Holiday Pay	14,329	15,122	-	15,745	-	-	
101-41500-115	Sick Pay	7,744	13,721	-	10,210	-	-	
101-41500-116	Severance Pay	-	465	-	-	-	-	
101-41500-121	PERA	23,797	24,550	25,872	25,432	26,517	27,445	
101-41500-122	FICA	21,793	23,334	26,389	24,352	26,986	27,672	
101-41500-131	Employer Paid Health	49,511	45,028	47,880	45,791	48,390	42,300	
101-41500-133	Employer Paid Dental	2,271	2,273	2,253	2,138	2,259	2,101	
101-41500-134	Employer Paid Life	52	292	54	243	54	50	
101-41500-135	Employer Health Care Saving Pl	5,150	5,145	5,160	5,094	5,160	4,800	
101-41500-137	LTD	1,643	1,513	1,747	1,405	1,790	1,838	
101-41500-140	Unemployment Comp	-	-	-	-	-	-	
101-41500-151	Worker s Comp Insurance Prem	3,332	3,453	3,500	3,677	3,500	2,900	
	Payroll Related	391,887	399,888	424,316	413,721	434,721	441,536	1.57%
101-41500-200	Office Supplies	730	413	800	805	800	800	
101-41500-202	Duplicating and copying supply	1,917	2,178	2,000	869	2,000	2,000	
101-41500-205	Computer Hardware/Software	-	173	-	-	-	-	
101-41500-210	Operating Supplies	405	24	800	1,202	500	500	
101-41500-218	Clothing and Uniforms	349	284	375	327	375	375	
101-41500-300	Professional Svcs	51	61	-	21	-	-	
101-41500-301	Auditing Services	7,567	4,502	6,000	6,000	5,000	5,000	
101-41500-305	Medical Services	50	-	100	105	100	100	
101-41500-315	Service Charges - Bank Fees	3,708	4,765	4,000	4,744	8,600	8,600	
101-41500-321	Telephone, Cells & Radios	-	224	-	(0)	-	-	
101-41500-322	Postage	1,472	1,435	1,500	1,335	1,500	1,500	
101-41500-328	Employment Advertising	-	632	-	-	-	-	
101-41500-331	Use of personal auto	55	139	200	128	200	200	
101-41500-351	Legal Notices Publishing	1,303	1,168	1,400	1,103	1,400	1,400	
101-41500-361	General Liability Ins	2,670	2,081	2,800	2,198	2,800	2,100	
101-41500-430	Miscellaneous	35	-	-	-	-	-	
101-41500-431	Meeting Expense	80	125	100	100	100	100	
101-41500-433	Dues and Subscriptions	651	671	1,000	420	1,000	1,000	
101-41500-434	Conference & Training	2,758	1,562	3,000	1,470	3,000	3,000	
101-41500-438	Licenses and Taxes	1,575	-	-	-	-	-	
101-41500-440	Other Contractual Services - Shred	41	62	150	38	150	150	
	Total	417,304	420,387	448,541	434,584	462,246	468,361	1.32%

		2016	2017	2018	2018	2019	2020	%
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
Assessor								
101-41550-202	Duplicating and copying supply	10	12	50	35	50		
101-41550-322	Postage	-	-	-	-	-		
101-41550-350	Printing	955	-	1,000	-	1,000		
101-41550-440	Other Contractual Services	110,638	112,000	114,000	115,000	119,000	124,000	
	Total	111,603	112,012	115,050	115,035	120,050	124,000	3.29%
Legal								
101-41600-300	Professional Svcs - K&G	14,193	7,895	40,000	7,869	40,000	40,000	
101-41600-304	Legal Fees - Prosecutor	50,000	50,000	50,000	50,000	50,000	50,000	
101-41600-312	Legal Police	-	-	-	-	-	-	
101-41600-314	Legal P/W	2,908	924	-	300	-	-	
101-41600-316	Legal P & I	10,351	11,581	-	7,379	-	-	
101-41600-318	Legal Parks	-	320	-	-	-	-	
101-41600-361	General Liability Ins	486	129	510	400	510	200	
101-41600-450	Board of Prisoners	12,028	5,922	10,000	8,427	10,000	10,000	
	Total	89,966	76,771	100,510	74,375	100,510	100,200	-0.31%
Centennial Building (5341 Maywood)								
101-41910-200	Office Supplies	9	3	-	63	-	-	
101-41910-202	Duplicating and copying supply	136	72	-	12	-	-	
101-41910-210	Operating Supplies	3,774	1,917	2,000	1,803	2,000	2,000	
101-41910-220	Equip. Parts, Repair/Maintenance Supply	419	72	1,400	-	200	200	
101-41910-300	Professional Svcs	-	-	-	-	-	-	
101-41910-321	Telephone, Cells & Radios	1,826	1,058	1,500	1,138	1,100	1,100	
101-41910-322	Postage	-	-	-	-	-	-	
101-41910-361	General Liability Ins	6,478	7,025	6,500	6,422	6,500	4,100	
101-41910-381	Electric Utilities	14,827	13,807	13,000	14,690	14,000	14,000	
101-41910-383	Gas Utilities	6,991	7,825	7,000	9,559	8,000	8,000	
101-41910-384	Refuse/Garbage Disposal	1,796	99	600	-	300	300	
101-41910-400	Buildings Repairs & Maintenance	10,364	10,559	21,000	6,240	20,000	10,000	
101-41910-430	Miscellaneous	-	-	-	-	-	-	
101-41910-438	Licenses and Taxes	-	-	-	-	-	-	
101-41910-440	Other Contractual Services	8,689	11,644	13,000	5,412	13,000	7,000	
101-41910-460	Janitorial Services	4,773	5,854	7,000	5,903	7,000	7,000	
	Total	60,082	59,935	73,000	51,242	72,100	53,700	-25.52%
Information Technology								
101-41920-200	Office Supplies	-	-	-	-	-	-	
101-41920-202	Duplicating and copying supply	42	-	-	-	-	-	
101-41920-205	Computer Hardware/Software	7,968	1,554	3,000	5,006	3,000	8,000	
101-41920-210	Operating Supplies	13	448	-	12	-	-	
101-41920-321	Telephone & Cells - Internet	6,935	3,253	6,500	2,100	3,500	3,500	
101-41920-440	Other Contractual Services	28,903	32,936	29,400	30,789	30,000	30,000	
	Total	43,861	38,191	38,900	37,907	36,500	41,500	13.70%

		2016	2017	2018	2018	2019	2020	%
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
City Hall (2415 Wilshire)								
101-41930-200	Office Supplies	2,558	2,084	2,000	2,040	2,000	2,000	
101-41930-202	Duplicating and copying supply	2,736	3,837	2,800	4,174	2,800	-	
101-41930-210	Operating Supplies	3,774	2,108	2,500	1,430	2,500	2,500	
101-41930-220	Equip. Parts, Repair/Maint Supply	18	10	-	-	-	-	
101-41930-321	Telephone, Cells & Radios	10,954	6,347	6,700	5,326	6,700	5,700	
101-41930-322	Postage	-	-	300	21	300	300	
101-41930-361	General Liability Ins	4,863	3,326	5,100	4,003	5,100	3,800	
101-41930-381	Electric Utilities	17,745	17,455	18,000	18,140	18,000	18,000	
101-41930-383	Gas Utilities	3,391	3,865	1,000	1,447	1,000	1,000	
101-41930-384	Refuse/Garbage Disposal	1,787	952	900	1,049	900	1,000	
101-41930-400	Buildings Repairs & Maintenance	12,953	4,248	6,500	5,920	6,500	6,500	
101-41930-430	Miscellaneous	50	50	-	50	-	-	
101-41930-440	Other Contractual Services	2,087	4,839	4,000	6,941	4,000	4,000	
101-41930-460	Janitorial Services	5,457	7,873	8,000	6,411	8,500	8,500	
							-	
	Total	68,373	56,994	57,800	56,952	58,300	53,300	-8.58%
Police								
	Payroll Related (Retirements)	7,933	6,540	525	529	525	525	0.00%
101-42110-321	Telephone, Cells & Radios	2,867	2,205	2,867	2,042	3,000	3,000	
101-42110-322	Postage			-			-	
101-42110-350	Printing			-			-	
101-42110-351	Legal Notices Publishing			-			-	
101-42110-361	General Liability Ins	7,863	7,211	5,100	4,003	5,100	3,200	
101-42110-402	Building Maintenance	362	839	362	-	-	-	
101-42110-418	Other Rentals			-			-	
101-42110-430	Miscellaneous	187	-	187	-	-	-	
101-42110-440	Other Contractual Services	1,663,795	1,705,390	1,739,499	1,744,614	1,783,500	1,831,373	
	Total	1,683,007	1,722,186	1,748,540	1,751,188	1,792,125	1,838,098	2.57%
Emergency Preparedness								
101-42115-101	F T Empl Regular	11,964	11,795	20,881	12,308	22,811	23,612	
101-42115-102	F T Empl Overtime	225	878	-		-	-	
101-42115-112	Comp Time Pay	402	400	-		-	-	
101-42115-113	Vacation Pay	220	668	-	1,142	-	-	
101-42115-114	Holiday Pay	622	669	-	826	-	-	
101-42115-115	Sick Pay	437	468	-	274	-	-	
101-42115-116	Severance Pay			-	-	-	-	
101-42115-121	PERA	1,039	1,116	1,566	1,088	1,711	1,771	
101-42115-122	FICA	1,070	1,147	1,597	1,044	1,745	1,806	
101-42115-131	Employer Paid Health	662	685	922	2,799	922	5,040	
101-42115-133	Employer Paid Dental	132	137	184	135	184	184	
101-42115-134	Employer Paid Life	2	4	4	3	4	4	
101-42115-135	Employer Health Care Saving PI	300	309	420	305	420	420	
101-42115-137	LTD	65	64	38	61	42	43	
101-42115-151	Worker s Comp Insurance Prem	-	199	400	116	400	400	
	Payroll Related	17,140	18,539	26,012	20,101	28,239	33,281	17.85%
101-42115-202	Duplicating and copying supply	10	32	-	-	-	100	
101-42115-210	Operating Supplies	780	2,771	3,000	1,784	1,500	1,500	
101-42115-212	Motor Fuels	341	332	600	278	600	500	
101-42115-220	Equip. Parts, Repair/Maintenance Supply	-	-	-	-	-	100	
101-42115-321	Telephone, Cells & Radios	838	415	1,200	403	1,200	1,000	
101-42115-329	Sirens/Phone Lines	1,581	2,016	1,664	1,946	2,200	2,200	
101-42115-361	General Liability Ins	296	413	310	548	400	600	
101-42115-381	Electric Utilities	540	548	600	535	600	600	
101-42115-433	Dues & Subscriptions	-		-		-	200	
101-42115-434	Conference & Training	314	802	2,000	865	1,500	1,600	
101-42115-440	Other Contractual Services	2,540	4,676	4,700	5,211	4,700	4,700	
	Total Emergency Preparedness	24,380	30,544	40,086	31,671	40,939	46,381	13.29%

		2016	2017	2018	2018	2019	2020	%
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
Planning & Inspections								
101-42400-101	F T Empl Regular	145,180	146,608	187,258	147,970	191,850	203,447	
101-42400-102	F T Empl Overtime	1,530	1,366	1,000	994	1,000	1,000	
101-42400-112	Comp Time Pay	804	800	-	-	-		
101-42400-113	Vacation Pay	10,288	14,274	-	16,310	-		
101-42400-114	Holiday Pay	7,721	8,064	-	8,457	-		
101-42400-115	Sick Pay	5,396	3,126	-	3,551	-		
101-42400-116	Severance Pay	-	-	-	-	-		
101-42400-121	PERA	12,819	13,068	14,119	13,292	14,464	15,333	
101-42400-122	FICA	11,860	12,325	14,402	12,623	14,753	15,640	
101-42400-131	Employer Paid Health	22,817	21,294	21,332	24,646	21,722	34,560	
101-42400-133	Employer Paid Dental	1,167	1,164	1,231	1,153	1,234	1,261	
101-42400-134	Employer Paid Life	28	26	30	26	30	30	
101-42400-135	Employer Health Care Savings PI	2,645	2,640	2,820	2,616	2,820	2,880	
101-42400-136	Post Retirement Health/Dental							
101-42400-137	LTD	898	811	848	740	864	927	
101-42400-140	Unemployment Comp							
101-42400-151	Worker s Comp Ins Prem	1,833	1,768	1,800	1,891	1,800	1,900	
	Payroll Related	224,986	227,334	244,840	234,269	250,536	276,979	10.55%
101-42400-200	Office Supplies	96	151	200	117	200	200	
101-42400-202	Duplicating and copying supply	2,223	2,733	2,000	1,423	3,000	3,000	
101-42000-203	Printed Forms	-	21	-	-	-	-	
101-42000-205	Computer Hardware/Software	-	1,815	2,000	1,976	2,000	2,000	
101-42400-210	Operating Supplies	169	58	200	420	200	200	
101-42400-212	Motor Fuels	341	317	1,000	278	1,000	1,000	
101-42400-218	Clothing and Uniforms	190	106	300	458	300	300	
101-42400-300	Professional Svcs	9,515	68,575	26,750	40,475	15,000	15,000	
101-42400-305	Medical Services	-	50	100	-	100	100	
101-42400-308	Building Inspection Fees	196,532	219,258	175,000	144,617	175,000	175,000	
101-42400-321	Telephone, Cells & Radios	694	689	720	673	720	720	
101-42400-322	Postage	937	857	900	756	900	900	
101-42400-331	Use of personal auto	-	-	100	21	100	100	
101-42400-351	Legal Notices Publishing	594	1,132	500	166	500	500	
101-42400-361	General Liability Ins	2,527	2,538	2,650	2,080	2,650	2,600	
101-42400-430	Miscellaneous	3,833	70		553		-	
101-42400-431	Meeting Expense	349	539	500	60	500	500	
101-42400-433	Dues and Subscriptions	-	-	120	-	120	120	
101-42400-434	Conference & Training	560	610	2,000	324	2,000	2,000	
101-42400-440	Other Contractual Services	2,620	1,443	6,900	1,495	6,900	6,900	
	Total	446,166	528,296	466,780	430,161	461,726	488,119	5.72%

		2016	2017	2018	2018	2019	2020	%
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
Streets								
101-43100-101	F T Empl Regular	165,223	209,022	267,975	210,928	275,322	271,348	
101-43100-102	F T Empl Overtime	8,285	8,992	12,000	14,833	12,000	12,000	
101-43100-103	Part-Time Employees	4,719	6,216	7,000	2,530	7,000	7,000	
101-43100-112	Comp Time Pay	4,888	3,061	-	6,235	-	-	
101-43100-113	Vacation Pay	14,385	11,944	-	8,979	-	-	
101-43100-114	Holiday Pay	10,532	10,643	-	10,735	-	-	
101-43100-115	Sick Pay	6,615	8,808	-	5,640	-	-	
101-43100-116	Severance Pay	11,176	310	-	1,350	-	-	
101-43100-121	PERA	15,748	18,926	20,998	19,283	21,549	21,251	
101-43100-122	FICA	15,584	18,299	21,954	18,545	22,516	22,212	
101-43100-131	Employer Paid Health	34,980	45,070	49,500	44,132	50,160	52,080	
101-43100-133	Employer Paid Dental	1,785	2,327	2,305	1,781	2,311	2,732	
101-43100-134	Employer Paid Life	41	53	55	46	55	53	
101-43100-135	Employer Health Care Saving Pl	3,984	7,270	5,280	4,640	5,280	5,040	
101-43100-136	Post Retirement Health/Dental	11,749	11,207	11,295	14,642	11,295	21,631	
101-43100-137	LTD	984	1,127	1,278	933	1,310	1,337	
101-43100-140	Unemployment Comp	-	6,175	-	6,689	-	-	
101-43100-151	Worker s Comp Insurance Prem	17,531	19,881	22,500	23,639	22,500	25,000	
	Payroll Related	328,209	389,331	422,139	395,560	431,299	441,683	2.41%
Streets								
101-43100-200	Office Supplies	154	320	50	115	50	50	
101-43100-202	Duplicating and copying supply	83	1,239	200	37	200	200	
101-43100-203	Printed Forms	-	-	-	-	-	-	
101-43100-205	Computer Hardware/Software	3,594	1,997	3,500	3,566	3,500	3,500	
101-43100-210	Operating Supplies	12,110	9,147	12,000	7,862	12,000	12,000	
101-43100-212	Motor Fuels	9,632	11,644	15,000	21,149	15,000	15,000	
101-43100-218	Clothing and Uniforms	5,090	3,447	3,500	4,279	3,500	3,500	
101-43100-220	Equip. Parts, Repair/Maint Supply	12,933	18,718	14,000	18,331	14,000	20,000	
101-43100-223	Building Repair Supplies	-	-	3,000	1,798	7,000	7,000	
101-43100-224	Street Maint Materials	23,330	58,515	70,000	78,593	70,000	85,000	
101-43100-226	Sign Repair Materials	13,054	13,574	15,000	5,505	15,000	15,000	
101-43100-300	Professional Svcs	27,504	36,220	20,000	21,382	20,000	20,000	
101-43100-305	Medical Services	752	651	1,400	330	1,400	1,400	
101-43100-321	Telephone, Cells & Radios	7,750	7,223	7,000	7,149	7,000	7,000	
101-43100-322	Postage	21	61	100	46	100	100	
101-43100-328	Employment Advertising	-	1,029	200	987	200	200	
101-43100-361	General Liability Ins	16,239	6,326	6,800	5,337	6,800	7,300	
101-43100-381	Electric Utilities	80,148	78,260	85,000	77,930	85,000	85,000	
101-43100-383	Gas Utilities	1,744	2,004	3,000	1,895	3,000	3,000	
101-43100-384	Refuse/Garbage Disposal	1,317	868	300	736	300	300	
101-43100-400	Buildings Repairs & Maintenance	54,956	32,661	12,000	12,007	12,000	12,000	
101-43100-404	Machinery/Equip Repairs/Maint	29,603	12,198	15,000	22,192	15,000	15,000	
101-43100-430	Miscellaneous	19	578	300	377	300	300	
101-43100-433	Dues and Subscriptions	70	318	250	211	250	250	
101-43100-434	Conference & Training	3,798	3,477	3,000	4,537	4,000	4,000	
101-43100-438	Licenses and Taxes	264	158	400	433	400	400	
101-43100-440	Other Contractual Services	69,135	52,385	60,000	74,982	60,000	60,000	
101-43100-455	Permits	-	-	260	-	260	260	
101-43100-460	Janitorial Services	708	1,480	1,300	860	1,300	1,300	
	Total	702,217	743,829	774,699	768,186	788,859	820,743	4.04%

		2016	2017	2018	2018	2019	2020	%
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
Parks								
101-45200-101	F T Empl Regular	117,182	151,329	185,044	148,634	190,718	209,882	
101-45200-102	F T Empl Overtime	3,792	1,714	7,000	6,194	7,000	7,000	
101-45200-103	Part-Time EE (\$37K Gross)	12,612	5,905	20,000	13,544	20,000	20,000	
101-45200-112	Comp Time Pay	5,847	10,566	-	10,710	-		
101-45200-113	Vacation Pay	7,938	11,197	-	11,399	-		
101-45200-114	Holiday Pay	6,871	8,705	-	8,016	-		
101-45200-115	Sick Pay	7,655	10,400	-	7,940	-		
101-45200-116	Severance Pay		7,509		6,099			
101-45200-121	PERA	11,133	14,347	15,603	14,419	16,029	16,266	
101-45200-122	FICA	12,150	15,015	18,669	15,719	19,103	19,346	
101-45200-131	Employer Paid Health	30,202	28,573	31,494	23,996	32,799	34,314	
101-45200-133	Employer Paid Dental	1,377	1,131	1,703	1,076	1,707	1,681	
101-45200-134	Employer Paid Life	31	38	41	36	41	40	
101-45200-135	Employer Health Care Saving Pl	3,117	3,757	3,900	3,673	3,900	3,840	
101-45200-137	LTD	740	847	961	769	985	1,014	
101-45200-140	Unemployment Comp		-		-			
101-45200-151	Worker s Comp Insurance Prem	9,992	12,661	13,000	13,759	13,000	13,000	
	Payroll Related	230,639	283,694	297,416	285,983	305,283	326,384	6.91%
Parks								
101-45200-200	Office Supplies	45	455	200	10	200	200	
101-45200-202	Duplicating and copying supply	96	1,916	200	73	200	200	
101-45200-203	Printed Forms	-	21	-	-	-	-	
101-45200-205	Computer Hardware/Software	3,594	948	2,550	2,655	2,550	2,550	
101-45200-210	Operating Supplies	11,760	10,825	12,000	8,088	12,000	12,000	
101-45200-212	Motor Fuels	5,885	6,887	8,000	9,843	8,000	8,000	
101-45200-218	Clothing and Uniforms	3,982	4,743	4,000	4,575	4,000	4,000	
101-45200-220	Equip. Parts, Repair/Maintenance Supply	12,521	13,925	16,000	19,417	16,000	16,000	
101-45200-223	Building Repair Supplies	-	-	1,500	1,550	7,000	2,000	
101-45200-232	Landscape Material	5,380	24,002	12,000	11,703	15,000	15,000	
101-45200-300	Professional Svcs	-	88	15,000	17,191	-	-	
101-45200-305	Medical Services	447	155	700	258	700	700	
101-45200-321	Telephone, Cells & Radios	3,050	3,648	3,000	4,534	3,000	3,000	
101-45200-322	Postage	57	11	100	88	100	100	
101-45200-328	Employment Advertising	-	2,463	300	814	300	300	
101-45200-351	Legal Notices Publishing	120	180	100	377	100	100	
101-45200-361	General Liability Ins	4,503	7,210	13,800	11,402	13,800	5,000	
101-45200-381	Electric Utilities	2,463	3,195	3,000	2,854	3,000	3,000	
101-45200-383	Gas Utilities	4,229	5,154	5,500	6,676	5,500	4,500	
101-45200-384	Refuse/Garbage Disposal	4,257	6,753	4,000	10,059	4,000	4,000	
101-45200-400	Buildings Repairs & Maintenance	8,273	20,357	5,000	6,697	5,000	2,500	
101-45200-404	Machinery/Equip Repairs/Maint	23,923	6,302	11,500	11,383	11,500	11,500	
101-45200-410	Rentals (GENERAL)	10,556	6,915	10,000	8,013	10,000	10,000	
101-45200-431	Meeting Expense	79	357	500	225	500	500	
101-45200-433	Dues and Subscriptions	-	25	300	26	300	300	
101-45200-434	Conference & Training	3,746	682	3,000	1,960	3,000	3,000	
101-45200-438	Licenses and Taxes	1,853	19	600	618	600	600	
101-45200-439	LMCD		-	-		-	-	
101-45200-440	Other Contractual Services	32,705	32,252	20,000	21,151	25,000	25,000	
101-45200-533	City Tree Removal	28,948	24,220	25,000	21,516	25,000	25,000	
101-45200-534	Tree Planting	1,127	706		1,328		-	
	Total	404,238	468,108	475,266	471,067	481,633	485,434	0.79%

		2016	2017	2018	2018	2019	2020	%
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
Other								
101-49300-700	Trans - FIRE (Pension/Bldg sp levy)	396,800	407,967	393,976	491,160	432,746	448,479	3.64%
101-49300-700	Transfers - Liquor Profits (+30K MSA thru 2018)	80,000	155,000	155,000	155,000	170,000	175,000	
101-49840-300	Professional Svcs - LMCC TV	42,299	41,209	42,299	39,502	42,300	42,300	
101-49999-140	Staffing Contingency			-	-	-	75,000	
101-49999-300	Professional Svcs (Labor Attorney)	3,338	1,560	5,000	2,458	5,000	5,000	
101-49999-500	Improvements Other		-	-	-	-		
101-49999-430	Miscellaneous (Abatement/Trans)	4,701	75,478	6,000	1,496	6,000	6,000	
	Total	527,138	681,214	602,275	689,616	656,046	751,779	14.59%
TOTAL EXPENDITURES		4,903,414	5,237,178	5,282,946	5,221,992	5,397,067	5,620,150	4.13%
FUND 4XX CAPITAL REPLACEMENT/RESERVE FUNDS (NEW IN 2018)								
101-41910 - Fund 405	Capital Outlay FA - Centennial Bldg	10,999	41,850	50,000	47,965	25,000	20,000	405
101-41920 - Fund 403	Capital Outlay FA - Computer	8,933	11,434	-	-		20,000	403
101-41930 - Fund 405	Capital Outlay FA - City Hall	-	-	-				
101-42115 - Fund 403	Capital Outlay FA - Emergency Prep	34,056	-	21,153	19,853		-	
101-42400 - Fund 403	Capital Outlay FA - Planning	17,299	-	-			-	
101-43100 - Fund 403	Capital Outlay FA - Streets	215,886	109,749	210,500	225,271	225,100	225,100	403
101-45200 - Fund 403/4	Capital Outlay FA - Parks	58,849	51,318	60,000	53,938	55,000	55,000	403/5
							-	
FUND 403/04/05	Reserve Funding	-				104,900	177,900	
	Total	346,022	214,351	341,653	347,027	410,000	498,000	21.46%

		2016	2017	2018	2018	2019	2020	Percentage
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
AREA FIRE SERVICES								
222-42260-31010	Current Ad Val Taxes Relief	67,063	68,560	68,001	68,001	74,601	76,190	
222-42260-31015	Ad Valorem Taxes Rent	156,409	155,843	185,012	185,012	160,000	160,000	
222-42260-32215	Fire Permits				941		-	
222-42260-32216	Burn Permits	10	10	-	35	-	-	
222-42260-33100	Federal Grants and Aids		-	-	-	-	-	
222-42260-33160	Grants from other Govt. Units	-			6,908		-	
222-42260-33400	State Grants and Aids	121,508	148,745	111,760	124,180	111,760	150,000	
222-42260-33401	Local Government Aid							
222-42260-34200	Srvs	-			50			
222-42260-34202	Fire Protection Svc Contracts	527,273	547,190	568,581	568,581	486,805	501,521	
222-42260-36200	Miscellaneous Revenues	211	338	-	95	-	-	
222-42260-36210	Interest Earnings	1,318	3,043	-	10,095	-	-	
222-42260-36230	Contributions and Donations	16,928	7,326	-	18,660	-	-	
222-42260-36240	Reimbursements	16,708	4,194	-	321	-	-	
222-42260-39101	Assets	28,559		-	45	-	-	
222-42260-39203	Transfer from Other Fund	396,800	407,967	393,976	393,976	432,746	448,479	
222-42260-39310	Proceeds-GO Bonds	725,000	-	-		-	-	
222-42260-39320	Premiums on Bonds Sold	18,670	-	-		-	-	
	TOTAL REVENUES	2,076,457	1,343,216	1,327,330	1,376,900	1,265,912	1,336,190	5.55%
AREA FIRE SERVICES								
222-42260-101	F T Empl Regular	142,587	138,594	165,395	149,981	166,795	175,184	
222-42260-113	Vacation Pay	9,283	14,564	-	8,541	-	-	
222-42260-114	Holiday Pay	6,762	6,896	-	7,594	-	-	
222-42260-115	Sick Pay	187	2,076	-	921	-	-	
222-42260-121	PERA	21,022	21,160	21,613	22,115	21,829	23,885	
222-42260-122	FICA	17,720	17,796	19,886	17,925	19,429	20,032	
222-42260-124	Fire Pens Contrib	125,000	129,000	129,000	129,000	129,000	132,000	
222-42260-124	through	108,904	115,009	111,760	117,680	111,760	150,000	
222-42260-131	Employer Paid Health	21,900	21,900	22,800	18,150	22,800	24,600	
222-42260-133	Employer Paid Dental	1,058	1,058	1,048	1,058	1,051	1,051	
222-42260-134	Employer Paid Life	24	24	25	24	25	25	
222-42260-135	Health Care Saving PI	2,400	2,400	2,400	2,400	2,400	2,400	
222-42260-137	LTD	855	767	868	699	876	920	
222-42260-151	Worker s Comp Insurance	27,900	28,880	29,000	30,471	29,000	40,000	
222-42260-170	Fire Chief-Officer Pay	28,362	38,350	30,250	31,120	30,200	31,600	
222-42260-175	Fire Duty-Officer Pay	12,323	4,565	-	9,745	-	(3,304)	
222-42260-180	Fire-Drill Pay	11,200	11,304	14,000	10,392	13,200	13,200	
222-42260-185	Maintenance Pay	18,220	15,228	16,700	17,838	15,400	16,640	
222-42260-190	Fire-Monthly Salaries	95,768	86,802	123,200	91,755	115,200	117,400	
	Total Payroll Related	651,475	656,373	687,945	667,409	678,965	745,633	9.82%

		2016	2017	2018	2018	2019	2020	Percentage
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
222-42260-200	Office Supplies	1,001	1,604	1,800	1,033	1,800	1,800	
222-42260-202	Duplicating and copying supply	1,879	1,210	1,600	1,296	1,600	1,600	
222-42260-205	Computer Hardware/Software	368	3,635	1,500	3,118	1,200	1,800	
222-42260-208	Instructional Supplies	1,339	5,044	800	421	720	720	
222-42260-210	Operating Supplies	28,299	21,787	16,000	28,090	16,000	18,000	
222-42260-212	Motor Fuels	5,542	5,580	8,000	7,020	8,000	7,440	
222-42260-216	Cleaning Supplies	369	348	720	862	720	720	
222-42260-217	Fire Prevention Supplies	2,094	1,916	1,800	2,386	1,800	1,800	
222-42260-219	Safety supplies	23,520	27,258	20,000	25,609	20,000	22,000	
222-42260-300	Professional Svcs	6,015	5,533	3,600	1,910	3,600	3,600	
222-42260-301	Auditing and Acct g Services	4,517	3,301	4,400	4,400	4,400	4,400	
222-42260-305	Medical Services	2,193	3,720	4,800	3,674	4,800	5,200	
222-42260-307	Chgs	14,505	14,505	14,500	14,505	14,500	14,500	
222-42260-308	Building Inspection Fees	-	-	10,000	-	10,000	5,000	
222-42260-315	Service Charges	481	673	-	989	-	1,000	
222-42260-321	Telephone, Cells, & Radios	20,431	22,117	20,000	26,639	20,000	22,000	
222-42260-322	Postage	369	377	600	320	600	600	
222-42260-325	Pagers-Fire Dept.	3,059	6,708	4,800	5,664	4,800	5,400	
222-42260-331	Use of personal auto	73	-	400	1,342	400	400	
222-42260-361	General Liability Ins	19,452	14,844	22,500	17,661	22,500	11,500	
222-42260-381	Electric Utilities	17,745	17,455	16,000	18,140	16,000	17,200	
222-42260-383	Gas Utilities	3,391	3,865	6,600	9,035	6,600	9,600	
222-42260-384	Refuse/Garbage Disposal	1,788	952	1,500	1,049	1,500	1,500	
222-42260-401	Building Repairs	15,215	3,653	6,000	1,038	5,000	6,000	
222-42260-402	Building Maintenance	8,189	4,753	4,500	6,957	6,000	6,000	
222-42260-409	Other Equipment Repair	37,438	26,351	20,000	35,157	20,000	24,000	
222-42260-412	Building Rentals	282,940	282,940	282,940	282,940	282,940	282,940	
222-42260-430	Miscellaneous	637	728	1,200	728	1,200	1,200	
222-42260-431	Meeting Expense	549	801	400	471	400	400	
222-42260-433	Dues and Subscriptions	3,644	6,061	4,800	4,105	4,800	4,800	
222-42260-434	Conference & Training	22,709	27,460	18,000	23,100	18,000	18,000	
222-42260-438	Licenses and Taxes	593	10	-	10	-	-	
222-42260-440	Other Contractual Services	9,604	7,404	11,100	9,698	10,800	10,800	
222-42260-460	Janitorial Services	3,729	6,479	6,000	3,570	6,000	4,800	
222-42260-500	Capital Outlay FA	805,936	687	66,988	53,244	44,800	66,988	
222-42260-525	Other Capital Improvements	-	18,739	-	7,590	-	-	
222-42260-580	Other Equipment (Truck Fund)	-	-	-	-	17,500	-	
222-42260-600	Debt Srv Principal	25,000	115,000	145,000	45,000	55,000	55,000	
222-42260-611	Bond Interest	4,725	14,682	14,850	14,050	13,050	11,950	
222-42260-620	Fiscal Agent s Fees	550	1,000	775	-	500	500	
222-42260-621	Discount on Bonds Issued	13,670	-	-	-	-	-	
	TOTAL EXPENDITURES	2,045,033	1,335,553	1,432,418	1,330,230	1,326,495	1,396,791	5.30%
	CHANGE IN FUND BALANCE	31,424	7,663	(105,088)	46,670	(60,583)	(60,601)	
	BEGINNING FUND BALANCE	425,783	457,207	464,870	464,870	511,540	450,957	
	INCREASE / (DECREASE) IN FUND BALANCE	31,424	7,663	(105,088)	46,670	(60,583)	(60,601)	
	ENDING FUND BALANCE	457,207	464,870	359,782	511,540	450,957	390,356	

2020

BUDGET BREAKDOWN

	DEPT BUDGET	RELIEF ASSN CONT	CAPITAL AND RESERVES	BUILDING PAYMENT	FUND BALANCE CREDIT	2020 COST	2019 COST	2018 COST
MINNETONKA BEACH	0	0	0	0	(0)	0	0	98,830
MINNETRISTA	186,606	35,350	36,002	75,771	(16,068)	317,662	309,353	299,091
SHOREWOOD	14,703	2,785	2,837	5,970	(1,266)	25,029	26,828	25,972
SPRING PARK	93,303	17,675	18,001	37,886	(8,034)	158,831	150,624	144,688
MOUND	402,200	76,190	77,598	163,313	(34,632)	684,669	667,347	646,989
	<u>696,812</u>	<u>132,000</u>	<u>134,438</u>	<u>282,940</u>	<u>(60,000)</u>	<u>1,186,190</u>	<u>1,154,152</u>	<u>1,215,570</u>

Mound - Special Levy - Relief \$76,190
 " - Bldg 160,000
 - Transfer from Gen. Fund 448,479
684,669

AREA FIRE SERVICE FUND
RECAP OF COSTS BY CITY

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
MINNETONKA BEACH	0	-	98,830	95,740	87,783	84,216	82,587
MINNETRISTA	317,662	309,353	299,091	290,068	280,575	275,394	270,010
SHOREWOOD	25,029	26,828	25,972	25,146	23,835	23,248	23,061
SPRING PARK	158,831	150,624	144,688	140,118	135,080	132,189	128,277
MOUND	<u>684,669</u>	<u>667,347</u>	<u>646,989</u>	<u>628,488</u>	<u>620,272</u>	<u>609,285</u>	<u>598,187</u>
Total	<u>1,186,190</u>	<u>1,154,152</u>	<u>1,215,570</u>	<u>1,179,560</u>	<u>1,147,545</u>	<u>1,124,332</u>	<u>1,102,121</u>
Percent Increase	2.78%	-5.05%	3.05%	2.79%	2.06%	2.02%	1.82%

AREA FIRE SERVICE FUND BALANCE

BALANCE JANUARY 1, 2019 (Audit)	511,539
ESTIMATED 2019 REVENUES	1,154,152
ESTIMATED 2019 EXPENDITURES	<u>-1,214,152</u>
ESTIMATED 2019 FUND BALANCE	451,539
ADD 2020 ESTIMATED REVENUE	1,186,190
LESS 2020 ESTIMATED EXPENDITURES	<u>-1,246,190</u>
PROJECTED BALANCE DECEMBER 31, 2020	<u>391,539</u>

**City of Mound
Fire Area Formula
07/12/2018**

07/12/2018

	2016 Land Market Values	2017 Land Market Values	2018 Land Market Values	Prorated %		2015 Population	2016 Population	2017 Population	Prorated %	2019 Calculated Total %	Actual 2018 %	Diff
MINNETONKA BEACH	0	0	0	0.00%		0	0	0	0.00%	0.00%	8.13%	-8.13%
MINNETRISTA	301,595,300	320,693,900	343,464,100	6.30%		3,885	4,000	4,159	7.86%	26.80%	24.60%	2.20%
SHOREWOOD	45,496,000	44,672,000	44,349,000	0.88%		239	239	239	0.47%	2.32%	2.14%	0.18%
SPRING PARK	119,002,600	123,036,100	130,683,100	2.43%		1,713	1,697	1,743	3.36%	13.05%	11.90%	1.15%
MOUND	515,720,600	514,958,500	561,921,400	10.39%		9,209	9,371	9,494	18.31%	57.82%	53.23%	4.59%
Total:	981,814,500	1,003,360,500	1,080,417,600	20.00%		15,046	15,307	15,635	30.00%	100.00%	100.00%	0.00%
Percentage			20.00%					30.00%		100.00%		
	2016 Building Market Values	2017 Building Market Values	2018 Building Market Values	Prorated %		2015 Hours	2016 Hours	2017 Hours	Prorated %	Calculated Total \$	Actual 2018 \$	Diff
MINNETONKA BEACH	0	0		0.00%					0.00%	0	98,830	-98,830
MINNETRISTA	367,020,000	392,662,000	422,574,800	9.17%		1,719	1,775	1,273	3.47%	309,353	299,091	10,262
SHOREWOOD	26,493,000	26,439,000	28,185,000	0.63%		234	133	113	0.35%	26,828	25,972	856
SPRING PARK	142,567,000	154,266,000	164,496,000	3.58%		1,564	1,818	1,665	3.68%	150,624	144,688	5,936
MOUND	658,788,000	709,190,000	774,443,000	16.62%		5,027	5,575	6,544	12.50%	667,347	646,989	20,358
Total:	1,194,868,000	1,282,557,000	1,389,698,800	30.00%		8,544	9,301	9,595	20.00%	1,154,152	1,215,570	-61,418
Percentage			30.00%					20.00%		100.00%		

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2020 Proposed	Percentage Change
Commons Docks								
281-45210-34705	LMCD Fees	6,589	7,200	6,500	6,682	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	116,000	
281-45210-34735	Multiple Slip Permits	36,125	38,354	35,000	22,993	35,000	35,000	
281-45210-34737	Lost Lake Slip Revenue - move to	47,742	44,836	45,000	196,264	-	-	
281-45210-34745	Wait List Fee	3,128	3,600	2,500	4,203	2,500	4,000	
281-45210-36200	Miscellaneous Revenues	-	100	100	-	100	100	
281-45210-36210	Interest Earnings	1,377	2,357	1,000	4,954	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	162,600	0.93%
Commons Docks								
281-45210-101	F T Empl Regular	36,228	36,302	33,500	33,620	33,500	33,500	
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	21,600	
281-45210-121-37	PERA	769	746	848	100	848	848	
281-45210-151	Worker s Comp Insurance Prem	1,396	366	400	420	-	-	
	Payroll Related	61,529	54,493	56,348	51,047	55,948	55,948	0.00%
281-45210-200	Office Supplies	-	10	500	432	100	100	
281-45210-202	Duplicating and copying supply	103	89	1,100	17	200	200	
281-45210-210	Operating Supplies	99	939	300	791	500	800	
281-45210-212	Motor Fuels	1,350	1,000	1,700	1,000	500	1,000	
281-45210-220	Equip. Parts, Repair/Maintenance	1,753	3,509	500	544	2,000	2,000	
281-45210-223	Building Repair Supplies	-	146	500	233	500	500	
281-45210-300	Professional Svcs	-	347	500	-	500	500	
281-45210-301	Auditing and Acct g Services	1,232	900	1,200	1,000	1,000	1,000	
281-45210-307	Admin/Finance/Computer Chgs	8,775	8,775	8,800	8,775	8,000	9,000	
281-45210-315	Service Charges	513	521	400	485	400	400	
281-45210-322	Postage	364	468	1,000	357	500	500	
281-45210-331	Use of personal auto	144	235	250	219	250	300	
281-45210-351	Legal Notices Publishing	-	479	500	19	500	500	
281-45210-361	General Liability Ins	6,808	5,076	6,900	6,478	1,960	1,960	
281-45210-381	Electric Utilities	460	460	1,600	2,075	800	1,000	
281-45210-383	Gas Utilities	1,200	1,200	900	688	1,200	900	
281-45210-384	Refuse/Garbage Disposal	1,100	750	500	500	500	500	
281-45210-400	Repairs & Maintenance	-	5,210	500	3,073	500	5,000	
281-45210-404	Machinery/Equip Repairs/Maint	990	1,438	990	1,438	990	990	
281-45210-409	Other Equipment Repair	-	-	700	-	-	-	
281-45210-430	Miscellaneous	433	483	650	922	500	500	
281-45210-431	Meeting Expense	336	380	60	63	330	330	
281-45210-433	Dues and Subscriptions	-	73	85	38	85	85	
281-45210-434	Conference & Training	519	375	220	375	220	375	
281-45210-439	LMCD	6,551	6,651	7,000	7,101	7,000	7,000	
281-45210-440	Other Contractual Services	17,399	11,862	14,000	13,684	14,000	16,000	
281-45210-500	Capital Outlay - Parks Equip/FA	-	-	-	4,050	-	-	
281-45210-515	Capital Outlay - Improvements	63,200	57,112	60,000	51,205	60,000	30,500	
281-45210-533	City Tree Removal	-	-	5,000	-	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	200,460	209,703	505,182	163,983	142,888	-12.86%
	CHANGE IN FUND BALANCE	(2,822)	11,673	(3,603)	(134,935)	(2,883)	19,712	
BEGINNING FUND BALANCE								
		274,669	271,847	283,520	283,520	148,585	145,702	
INCREASE / (DECREASE) IN FUND BALANCE								
		(2,822)	11,673	(3,603)	(134,935)	(2,883)	19,712	
ENDING FUND BALANCE								
		271,847	283,520	279,917	148,585	145,702	165,414	

City of Mound - Dock Program Capital Plan - 2018 through 2028

<u>Description</u>	<u>Location</u>	<u>Quantity</u>	<u>Original Cost</u>	<u>Year Repl</u>	<u>\$ 2020</u>	<u>\$ 2021</u>	<u>\$ 2022</u>	<u>\$ 2023</u>	<u>\$ 2024</u>	<u>\$ 2025</u>	<u>\$ 2026</u>	<u>\$ 2027</u>	<u>\$ 2028</u>
SHORELINE RIP RAP PROJECTS													
Brighton Commons - 185' Manchester north to Leslie Fire Lane	Brighton	185	est. \$100/linear ft.	2020	\$ 18,500.00								
Brighton Commons north of Leslie	Brighton	833'	est. \$100/linear ft.	2021-23		\$ 26,500.00	\$ 18,500.00	\$ 38,000.00					
Waterside Commons	Waterside	410'	est. \$100/linear ft.	2024-25					\$24,000.00	\$ 17,000.00			
CITY OWNED STAIRS													
Idlewood Stairway	Idlewood	1-58 feet		2020	\$ 2,000.00								
CITY OWNED MULTIPLE SLIPS													
Idlewood		1		2020	\$ 8,000.00								
Straight Dock Multiple - as need deck replacement		1		2021		\$ 2,000.00							
DREDGE PROJECTS													
Excelsior/Denbigh				2028+									\$ 65,000.00
Jennings Cove Multiple Slip Area				2028+									\$ 18,000.00
Jennings Cove from Slip to Avocet				2028+									\$ 30,200.00
Waterside				2028+									\$ 93,576.00
Waterbank				2028+									\$ 45,000.00
Lost Lake Park				2028+									\$ 16,600.00
Crescent				2028+									\$ 43,500.00
Ridgewood Access				2028+									\$ 10,000.00
Carlson Park				2028+									\$ 10,800.00
Emerald Channel				2028+									\$ 6,000.00
MISC/OTHER													
Kayak/Canoe Racks				2020 - 22	\$2,000	\$2,000	\$2,000						
Total	0		\$ -		\$ 30,500.00	\$ 30,500.00	\$ 20,500.00	\$ 38,000.00	\$ 24,000.00	\$ 17,000.00	0	0	\$ 338,676.00

RATE HISTORY	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Regular Dock Fee (w/ 1bsu)	\$300	\$300	\$250	\$300	\$0	\$0	\$325	\$325	\$325	\$325	\$325	\$325	\$325
Slip Fee	\$350	\$350	\$300	\$350	\$350	\$350	\$375	\$375	\$375	\$375	\$375	\$375	\$425
pwc slip fee	\$150	\$150	\$75	\$75	\$0	\$0	\$100	\$100	\$100	\$100	\$100	\$100	\$100
Each Add'l BSU Fee	\$150	\$150	\$75	\$75	\$0	\$0	\$100	\$100	\$100	\$100	\$100	\$100	\$100
Share Fee	\$150	\$150	\$150	\$150	\$150	\$150	\$175	\$175	\$175	\$175	\$175	\$175	\$325
Lost Lake Fee	\$525	\$525	\$750	\$800	\$800	1148+	1148+	1148+	1148+	1148+	1148+	1148+	1148+
# of LL Slips Rented	8	37	37	37	37	27	37	37	37	37	47	47	47

Account Number	Description	2016 Actual	2017 Actual	2018 Budget	2018 Actual	2019 Budget	2020 Proposed	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	75,955	
285-46300-31040	Fiscal Disparities						-	
285-46300-33402	Mkt Value Homestead Cr						-	
285-46300-34705	LMCD Fees Lost Lake Slips					700	700	
285-46300-34737	Lost Lake Slip Revenues					77,000	75,000	
285-46300-36210	Interest Earnings	-		-			-	
285-46300-33160	Grants from other Govt. Units		697,061		4,626		-	
285-46300-36240	Refunds and Reimbursements	9,967	114	-			-	
285-46300-39203	Transfer from Other Fund						-	
	TOTAL REVENUES	43,275	723,127	49,954	54,580	134,835	151,655	12.47%
Harbor/Transit District/HRA								
285-46300-300	Professional Svcs							
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	1,500	
285-46388-212	Motor Fuels			-		-	-	
285-46388-220	Equip. Parts, Repair/Maintenance Supply	150	479	-	452	-	-	
285-46388-223	Building Repair Supplies	196		-		-	-	
285-46388-300	Professional Svcs	-	-	-		-	-	
285-46388-307	Admin/Finance/Computer Chgs	-	-	-		3,600	3,600	
285-46388-315	Service Charges	-	13	-		-	-	
285-46388-361	General Liability Ins	5,182	13,384	5,200	13,075	18,940	7,000	
285-46388-381	Electric Utilities	21,350	23,570	22,000	27,408	24,000	18,000	
285-46388-400	Repairs & Maintenance	18,740	1,027	3,000		3,000	3,000	
285-46388-401	Building Repairs	2,249		2,500		2,500	2,500	
285-46388-430	Miscellaneous (LMCD)	100	100	1,000	100	3,000	3,000	
285-46388-440	Other Contractual Services	6,312	713,850	8,000	18,201	13,000	13,000	
285-46388-500	Capital Outlay FA	-				9,500	-	
	TOTAL EXPENDITURES	54,897	752,961	43,200	60,312	79,040	51,600	-34.72%
	CHANGE IN FUND BALANCE	(11,622)	(29,834)	6,754	(5,732)	55,795	100,055	
BEGINNING FUND BALANCE		(33,530)	(45,152)	(74,986)	(74,986)	(80,718)	(24,923)	
INCREASE / (DECREASE) IN FUND BALANCE		(11,622)	(29,834)	6,754	(5,732)	55,795	100,055	
ENDING FUND BALANCE		(45,152)	(74,986)	(68,232)	(80,718)	(24,923)	75,132	

		2016	2017	2018	2018	2019	2020
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed
Liquor Store							
609-49750-36210	Interest Earnings	583	1,598	-	5,990	-	-
609-49750-36240	Refunds and Reimbursements	7,260	900	-	13,229	-	-
609-49750-37811	Liquor Sales -Off Sale	1,003,399	1,077,966	1,033,501	1,044,361	950,000	1,050,000
609-49750-37812	Beer Sales -Off Sale	1,144,575	1,180,135	1,178,912	1,204,386	1,170,000	1,200,000
609-49750-37813	Wine Sales -Off Sale	821,345	822,851	845,985	766,088	800,000	780,000
609-49750-37814	Taxable Mix & Misc.	46,801	46,994	79,508	47,876	80,000	80,000
609-49750-37815	Other Merchandise/Misc	30,391	30,938	-	30,247	-	(20,000)
	TOTAL SALES	3,054,354	3,161,382	3,137,906	3,092,958	3,000,000	3,090,000
609-49750-251	Liquor For Resale	743,750	761,122	775,126	743,645	712,500	786,972
609-49750-252	Beer For Resale	885,136	933,473	907,762	945,912	877,500	903,120
609-49750-253	Wine For Resale	580,122	569,868	600,650	544,147	560,000	537,510
609-49750-254	Soft Drinks/Mix For Resale	26,850	32,037	-	29,702	-	
609-49750-255	Misc Merchandise For Resale	12,020	11,998	63,118	11,798	70,000	70,000
609-49750-265	Freight	22,410	21,423	-	20,140	-	(17,602)
	TOTAL COST OF SALES	2,270,288	2,329,921	2,346,656	2,295,344	2,220,000	2,280,000
	GROSS PROFIT	776,223	828,963	791,250	797,614	780,000	810,000
	GROSS PROFIT - %	25.48%	26.24%	25.22%	25.79%	26.00%	26.21%
Liquor Store							
609-49750-101	F T Empl Regular	124,034	133,123	156,861	141,229	160,774	155,153
609-49750-103	Part-Time Employees	100,814	102,770	105,000	108,360	105,000	110,000
609-49750-113	Vacation Pay	12,093	13,455	-	11,292	-	-
609-49750-114	Holiday Pay	5,015	7,232	-	8,360	-	-
609-49750-115	Sick Pay	1,931	2,477	-	3,272	-	-
609-49750-121	PERA	18,820	19,229	19,640	19,916	19,933	19,886
609-49750-122	FICA	17,179	17,708	20,032	18,097	20,332	20,284
609-49750-131	Employer Paid Health	25,200	25,200	25,800	26,100	27,000	28,800
609-49750-133	Employer Paid Dental	1,058	1,058	1,048	1,058	1,051	1,051
609-49750-134	Employer Paid Life	24	24	25	24	25	25
609-49750-135	Emp Health Care Saving Plan	2,400	2,400	2,400	2,400	2,400	2,400
609-49750-137	LTD	807	725	25	661	844	815
609-49750-140	Unemployment Comp	887	129	2,000	-	2,000	2,000
609-49750-151	Workers Comp Insurance	6,690	8,057	8,100	8,511	8,100	11,000
	Total Payroll Related	316,952	333,587	340,931	349,280	347,459	351,414
609-49750-200	Office Supplies	2,120	2,326	2,200	2,731	2,200	2,200
609-49750-202	Duplicating and copying supply	340	187	600	221	600	600

		2016	2017	2018	2018	2019	2020
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed
Liquor Store							
609-49750-205	Computer Hardware/Software	1,434	2,098	-	4,553	-	1,700
609-49750-210	Operating Supplies	6,571	7,846	6,500	10,064	8,000	10,000
609-49750-218	Clothing and Uniforms	694	633	1,000	378	1,000	1,000
609-49750-300	Professional Svcs	258	884	1,000	1,102	1,000	1,000
609-49750-301	Auditing and Acct g Services	6,673	4,877	6,500	6,500	6,500	6,500
609-49750-305	Medical Services	-	-	50	-	50	50
609-49750-307	Admin/Finance/Computer Chgs	33,780	33,812	33,800	33,780	33,800	33,800
609-49750-321	Telephone, Cells & Radios	7,631	3,861	8,000	4,152	5,000	3,000
609-49750-322	Postage	9	14	-	1	-	-
609-49750-328	Employment Advertising	383	1,559	2,000	2,613	2,000	2,000
609-49750-331	Use of personal auto	251	222	500	-	500	500
609-49750-340	Advertising/Marketing	29,912	22,868	20,000	17,037	10,000	10,000
609-49750-351	Legal Notices Publishing	-	108	200	100	200	200
609-49750-361	General Liability Ins	27,344	27,267	21,500	17,645	21,500	19,000
609-49750-381	Electric Utilities	19,914	19,869	17,000	20,689	20,000	20,000
609-49750-382	Water Utilities	697	759	600	766	800	800
609-49750-383	Gas Utilities	1,933	1,885	4,000	2,576	2,500	2,500
609-49750-400	Building Repairs/Maintenance	4,271	13,244	8,000	4,847	8,000	8,000
609-49750-405	Depreciation Expense	36,992	36,992	36,992	36,992	36,992	36,992
609-49750-412	Building Rentals	8,304	8,290	14,000	16,458	12,000	12,000
609-49750-430	Miscellaneous	110	-	125	1,966	125	125
609-49750-431	Meeting Expense	54	131	300	20	300	300
609-49750-433	Dues and Subscriptions	1,825	1,780	2,000	2,707	2,000	2,800
609-49750-434	Conference & Training	526	895	1,200	885	1,200	1,200
609-49750-440	Other Contractual Services	10,799	7,173	11,000	18,117	11,000	11,000
609-49750-460	Janitorial Services	6,289	3,042	3,500		3,500	-
609-49750-485	Credit Card Charges	51,656	56,524	50,000	56,437	56,000	56,000
609-49750-500	Capital Outlay FA	-	428	-	-	40,000	47,000
609-49750-611	Bond Interest	-	-	3,072	3,072	696	-
609-49750-700	Transfers	57,405	130,266	125,000	125,000	175,000	175,000
	TOTAL EXP BEFORE TRANSFER	577,722	593,161	596,570	615,689	634,922	641,681
	CHANGE IN NET POSITION	141,096	108,034	194,680	76,144	(29,922)	(6,681)
	AFTER TRANSFERS						
	BEGINNING NET POSITION	1,036,516	1,185,455	1,293,489	1,293,489	1,369,633	1,339,712
	INCREASE / (DECREASE) IN NET POSITION	148,939	108,034	194,680	76,144	(29,922)	(6,681)
	ENDING NET POSITION	1,185,455	1,293,489	1,488,170	1,369,633	1,339,712	1,333,031

LIQUOR

<u>YEAR</u>	<u>SALES</u>	<u>COST OF GOODS SOLD</u>	<u>GROSS PROFIT</u>	<u>OPERATING EXPENSES</u>	OPERATING INCOME B4 DEBT SVC/ TRANSFERS	TRANSFER/ TAX RELIEF \$
2002	1,881,175	1,438,619	442,556	367,505	75,051	194,000
Growth in Sales/GP%		-1%	23.5%			
2003	2,099,734	1,612,498	487,236	488,481	-1,245	0
Growth in Sales/GP%		12%	23.2%			
2004	1,872,304	1,474,015	398,289	486,859	-88,570	0
Growth in Sales/GP%		-11%	21.3%			
2005	2,134,980	1,685,952	449,028	508,100	-59,072	0
Growth in Sales/GP%		14%				
2006	2,291,715	1,740,257	551,458	505,960	45,498	0
Growth in Sales/GP%		7%	24.1%			
2007	2,525,960	1,855,331	670,629	493,336	177,293	0
Growth in Sales/GP%		10%	26.5%			
2008	2,696,660	2,042,182	654,478	533,222	121,256	0
Growth in Sales/GP%		7%	24.3%			
2009	2,751,455	2,057,481	693,974	552,880	141,094	0
Growth in Sales/GP%		2%	25.2%			
2010	2,738,976	2,018,639	720,337	568,003	152,334	0
Growth in Sales/GP%		0%	26.3%			
2011	2,675,527	1,997,081	678,446	581,533	96,913	0
Growth in Sales/GP%		-2%	25.4%			
2012	2,835,506	2,136,309	699,197	519,965	179,232	50,000
Growth in Sales/GP%		6%	24.7%			
2013	2,887,226	2,148,246	738,980	535,791	203,189	50,000
Growth in Sales/GP%		2%	25.6%			
2014	2,919,731	2,158,289	761,442	540,991	220,451	50,000
Growth in Sales/GP%		1.1%	26.1%			
2015	2,964,851	2,184,124	780,727	548,254	232,473	50,000
Growth in Sales/GP%		2%	26.3%			
2016	3,046,662	2,270,288	776,374	577,723	198,651	50,000
Growth in Sales/GP%		3%	25.5%			
2017	3,158,884	2,329,113	829,771	593,966	235,805	125,000
Growth in Sales/GP%		4%	26.3%			
2018	3,092,958	2,295,344	797,614	612,616	204,217	125,000
Growth in Sales/GP%		-2%	25.8%			
2019 Budget	3,000,000	2,220,000	780,000	634,922	145,078	175,000
Growth in Sales/GP%		-3%	26.0%			
2020 Proposed	3,090,000	2,280,000	810,000	641,681	168,319	175,000
Growth in Sales/GP%		3%	26.2%			

Harbor Wine & Spirits Municipal Liquor Store - Fund 609

Inventory - 2019

Inventory Category	January	February	March	April	May	June	July	August	September	October	November
Liquor	\$ 140,362.42	\$ 154,391.28	\$ 146,431.43	\$ 141,082.46	\$ 125,902.65	\$ 142,104.78	\$ 127,872.23	\$ 146,228.77	\$ 144,195.31	\$ 149,805.39	149,940.26
Beer	77,403.44	88,485.26	87,627.85	95,858.43	105,197.03	106,292.20	110,876.59	108,863.72	101,289.13	95,432.22	96,619.07
Wine	111,294.28	121,522.92	115,840.36	108,686.17	102,273.18	110,637.34	105,244.26	106,692.01	107,109.84	126,388.01	116,756.12
Soft Drinks & Mix	7,091.83	6,870.68	6,963.43	7,246.31	7,610.13	7,497.54	14,911.21	15,065.59	14,330.97	7,159.56	7,247.33
Miscellaneous	1,971.65	2,003.17	2,175.01	2,351.13	3,035.76	2,676.82	2,380.58	2,575.38	2,440.35	2,056.01	2,112.19
Total	\$ 338,123.62	\$ 373,273.31	\$ 359,038.08	\$ 355,224.50	\$ 344,018.75	\$ 369,208.68	\$ 361,284.87	\$ 379,425.47	\$ 369,365.60	\$ 380,841.19	372,674.97
Increase / Decrease from PY	-21.15%	-14.96%	-21.65%	-19.38%	-28.22%	-26.61%	-39.21%	-19.76%	-19.01%	-7.23%	-13.34%

	CASH BASIS			ACCRUAL BASIS				
	2017 YTD	2018 YTD	2019 YTD	6/30/2019	2016	2017	2018	
Revenue:								
Liquor	\$ 972,813.57	\$ 936,314.82	\$ 929,148.33	\$ 482,617.10	\$ 1,003,399.00	\$ 1,077,965.69	\$ 1,044,361.04	
Wine	\$ 737,386.59	\$ 678,558.28	\$ 656,106.61	\$ 332,681.86	\$ 821,345.00	\$ 822,851.15	\$ 766,088.47	
Beer/Malt Bev/Seltzers	\$ 1,080,970.70	\$ 1,100,121.54	\$ 1,132,760.99	\$ 561,114.90	\$ 1,144,575.00	\$ 1,180,134.96	\$ 1,204,386.04	2017
Miscellaneous	\$ 71,796.17	\$ 71,396.99	\$ 73,519.86	\$ 38,097.39	\$ 77,193.00	\$ 77,932.27	\$ 78,122.73	STATE
Total Revenue	\$ 2,862,967.03	\$ 2,786,391.63	\$ 2,791,535.79	\$ 1,414,511.25	\$ 3,046,512.00	\$ 3,158,884.07	\$ 3,092,958.28	AVERAGE
Key Ratios								
YTD Cost of Sales %	72.55%	71.93%	69.64%	73.35%	74.52%	73.73%	74.21%	73.90%
YTD Gross Profit %	27.45%	28.07%	30.36%	26.65%	25.48%	26.27%	25.79%	26.10%
YTD Operating Income %	TBD	TBD	TBD	TBD	6.52%	7.46%	5.98%	7.45%
YTD Inventory Turnover	4.59	4.31	5.34	2.91	5.15	5.21	5.05	NA
YTD Days Sales in Inventory	72.76	77.46	62.52	62.19	70.86	70.12	72.22	NA
Net Profit Before Transfers	TBD	TBD	TBD	TBD	\$ 198,936.00	\$ 233,034.00	\$ 201,145.00	NA

City of Mound

Utility Bills Comparison

MONTHLY AVERAGE - based on water use of 15,000 gallons per Quarter or 5,000 per month

Updated as of 9/5/19		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.	Tax Rate
2020	Mound Proposed		18.91	27.07	45.98	37.38	11.58	48.96	4.00	1.00	0.50	100.44	1.4%	
	Mound		18.91	27.07	45.98	36.29	11.25	47.54	4.00	1.00	0.50	99.01	1.4%	41.5%
	Columbia Heights		10.02	22.50	32.52	8.14	13.75	21.89	5.69	3.95	N/A	64.05	4.4%	66.8%
	Orono (A1) Navarre		16.67	29.68	46.35	52.27	N/A	52.27	3.33	8.11	N/A	110.06	11.8%	16.4%
	Orono (A2) Hwy 12 Area		16.67	29.68	46.35	52.27	N/A	52.27	3.33	8.11	N/A	110.06	11.8%	16.4%
	Victoria		10.00	14.05	24.05	11.91	12.50	24.41	N/A	8.33	N/A	56.79	2.1%	31.5%
	Medina		12.67	19.05	31.72	22.06	27.55	49.61	N/A	2.60	N/A	83.93	2.4%	21.5%
	Minnetrista		9.47	18.35	27.82	34.33	0.00	34.33	3.17	8.67	N/A	73.99	1.5%	24.9%
	Hamel		17.62	24.22	41.84	22.06	27.55	49.61	N/A	2.60	N/A	94.05	4.5%	21.5%
	Minnetonka		0.00	15.35	15.35	22.80	11.70	34.50	4.40	7.08	N/A	61.33	3.1%	35.0%
	Maple Plain		11.00	29.66	40.66	24.68	18.30	42.98	0.00	4.46	0.00	88.09	0.0%	63.2%
	Spring Park		5.00	15.74	20.74	3.33	28.75	32.08	N/A	N/A	N/A	52.82	4.2%	32.1%
	Golden Valley		2.85	32.25	35.10	24.97	N/A	24.97	5.00	8.00	4.02	77.09	5.5%	53.8%
	Watertown		18.58	15.59	34.17	19.14	21.96	41.10	N/A	3.57	N/A	78.84	1.5%	59.5%
	Mid Point (CURRENT 2019 RATES):				34.05			39.04	3.89	5.65		82.63	%	
	Actual 2011 Rates:		13.50	17.55	31.05	20.79	7.02	27.81	4.25	6.67	4.00	73.78		
	Actual 2012 Rates:		13.50	17.55	31.05	22.35	7.55	29.90	4.00	7.17	1.50	73.62		
	Actual 2013 Rates:		14.52	20.75	35.27	23.69	7.35	31.04	4.00	8.24	1.50	80.05	8.7%	
	Actual 2014 Rates:		14.81	21.17	35.98	26.06	8.09	34.14	4.00	8.98	1.50	84.60	5.7%	
	Actual 2015 Rates:		16.07	22.96	39.03	28.53	8.85	37.39	4.00	9.57	1.50	91.49	8.1%	
	Actual 2016 Rates:		17.44	24.92	42.35	31.25	9.69	40.94	4.00	10.19	1.50	98.98	8.2%	
	Actual 2017 Rates:		18.91	27.07	45.98	34.21	10.60	44.81	4.00	10.19	1.50	106.47	7.6%	
	Actual 2018 Rates:		18.91	27.07	45.98	35.23	10.92	46.15	4.00	1.00	0.50	97.63	-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	1.4%	
	Proposed 2020 Rates:		18.91	27.07	45.98	37.38	11.58	48.96	4.00	1.00	0.50	100.44	1.4%	
	2011				2012	2013	2014	2015	2016	2017	2018	2019 - 20	2021 - 2	
	Water:	0% incr tiers, 170% base	0.0%		0.0%	7.5%	2.0%	8.5%	8.5%	8.5%	0.0%	0.0%	0.0%	
	Sewer:	0%	7.5%		7.5%	6.0%	10.0%	9.5%	9.5%	9.5%	3.0%	3.0%	3.0%	
	Storm:	67% incr (\$4 to \$6.67)	7.5%		7.5%	15.0%	9.0%	6.5%	6.5%	0.0%	-90.0%	0.0%	0.0%	

		2016	2017	2018	2018	2019	2020	Percentage
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	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	-	-	
601-49400-36240	Refunds and Reimbursements	4,659	837	-	-	-	-	
601-49400-37100	Water Sales	1,591,887	1,681,520	2,030,000	1,718,622	2,030,000	2,030,000	
601-49400-37101	Water Sales - Commercial	247,827	265,047	-	253,788	-	-	
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	-	-	
601-49400-37155	Sprinkler Charge	-	-	-	-	-	-	
601-49400-37160	Water Penalty Charge	50,546	43,365	-	-	-	-	
601-49400-37170	State fee - Water	616	705	-	981	-	-	
601-49400-37185	Inspection Fees	1,190	1,155	-	734	-	-	
601-49400-37190	Connection Fees	9,170	18,855	-	16,030	-	-	
601-49400-37195	Watermain Assessment	37,500	96,750	-	16,000	-	-	
601-49400-39101	Sales of General Fixed Assets	2,417	-	-	-	-	-	
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	2,030,000	0.00%
Water Utility								
601-49400-101	F T Empl Regular	127,070	130,754	187,999	155,049	193,667	187,222	
601-49400-102	F T Empl Overtime	19,208	17,336	22,000	24,828	22,000	22,000	
601-49400-103	Part-Time Employees	855	3,058	-	2,708	-	-	
601-49400-112	Comp Time Pay	3,434	2,419	-	3,143	-	-	
601-49400-113	Vacation Pay	9,233	8,763	-	10,086	-	-	
601-49400-114	Holiday Pay	6,841	6,695	-	7,928	-	-	
601-49400-115	Sick Pay	6,193	3,282	-	6,582	-	-	
601-49400-116	Severance Pay	2,767	2,262	-	-	-	-	
601-49400-121	PERA	13,738	12,513	15,750	15,247	16,175	15,692	
601-49400-122	FICA	13,219	12,431	16,065	14,803	16,498	16,005	
601-49400-131	Employer Paid Health	27,394	22,361	29,607	26,332	30,027	30,570	
601-49400-133	Employer Paid Dental	1,569	1,383	1,576	1,464	1,576	1,471	
601-49400-134	Employer Paid Life	36	151	38	96	38	35	
601-49400-135	Employer Health Care Saving PI	3,546	3,133	3,600	3,553	3,600	3,360	
601-49400-136	Post Retirement Health/Dental	1,314	-	-	-	-	-	
601-49400-137	LTD	862	677	527	740	542	545	
601-49400-151	Worker s Comp Insurance Prem	13,424	14,126	11,000	11,558	11,000	15,000	
	Total Payroll Related	250,703	241,344	288,162	284,117	295,123	291,901	-1.09%
601-49400-200	Office Supplies	67	263	50	115	50	50	
601-49400-202	Duplicating and copying supply	130	130	100	43	100	100	
601-49400-205	Computer HW/Software/Scada	6,702	2,943	6,000	2,664	6,000	6,000	
601-49400-210	Operating Supplies	28,314	47,037	31,000	85,771	31,000	40,000	
601-49400-212	Motor Fuels	3,834	3,960	5,000	5,587	5,000	5,000	
601-49400-218	Clothing and Uniforms	3,712	3,254	3,000	2,879	3,000	3,000	
601-49400-220	Supply	29,010	11,565	20,000	12,670	20,000	15,000	
601-49400-223	Building Repair Supplies	-	1,212	2,500	1,550	2,500	2,500	
601-49400-224	Street Main Materials	2,295	-	5,000	3,425	5,000	5,000	

		2016	2017	2018	2018	2019	2020	Percentage
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
Water Utility								
601-49400-227	Chemicals	7,160	5,166	10,000	5,219	10,000	10,000	
601-49400-300	Professional Svcs	14,754	50,882	25,000	42,241	25,000	25,000	
601-49400-301	Auditing and Acct g Services	3,234	2,364	3,150	3,150	3,150	3,150	
601-49400-305	Medical Services	915	330	550	63	550	550	
601-49400-307	Chgs	48,580	50,021	52,600	49,576	52,600	52,600	
601-49400-315	Service Charges	2,100	1,516	1,000	1,562	1,000	1,000	
601-49400-321	Telephone, Cells & Radios	8,034	7,399	9,000	6,273	9,000	9,000	
601-49400-322	Postage	4,671	4,278	4,000	4,510	4,500	4,500	
601-49400-328	Employment Advertising	989	1,354	100	74	100	100	
601-49400-351	Legal Notices Publishing	1,213	828	1,100	920	1,100	1,100	
601-49400-361	General Liability Ins	15,924	10,500	16,700	13,109	12,000	8,300	
601-49400-381	Electric Utilities	49,077	46,811	42,000	39,694	42,000	42,000	
601-49400-383	Gas Utilities	1,744	2,004	4,000	1,895	4,000	4,000	
601-49400-384	Refuse/Garbage Disposal	1,317	868	1,000	736	1,000	1,000	
601-49400-395	Gopher One-Call	1,360	1,310	1,300	1,458	1,300	1,300	
601-49400-400	Maintenance	9,469	577	4,500	1,007	4,500	4,500	
601-49400-404	Trucks	11,467	9,053	8,000	13,331	8,000	8,000	
601-49400-405	Depreciation Expense	701,810	760,538	755,000	806,187	830,000	840,000	
601-49400-430	Miscellaneous	-	-	100	176	100	100	
601-49400-433	Dues and Subscriptions	428	779	750	782	750	750	
601-49400-434	Conference & Training	4,237	7,291	7,000	5,364	7,000	7,000	
601-49400-438	Licenses and Taxes	3,448	436	500	1,260	500	500	
601-49400-440	Other Contractual Services	63,628	137,817	100,000	177,450	60,000	100,000	
601-49400-455	Permits	265	2,591	1,500	2,594	1,500	1,500	
601-49400-460	Janitorial Services	708	1,478	1,000	860	1,500	1,500	
601-49400-470	Water Samples	1,049	1,208	1,000	1,095	1,200	1,200	
601-49400-500	Capital Outlay FA - Equip	13,378	15,982	4,000	1,080	59,734	20,000	
601-49400-611	Bond Interest	500,362	489,105	519,000	460,223	485,000	430,000	
601-49400-620	Fiscal Agent s Fees	2,540	2,095	3,000	1,925	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	1,950,201	-2.39%
	CHANGE IN FUND BALANCE	163,568	235,939	92,338	114,965	32,143	79,799	
	BEGINNING FUND BALANCE	1,431,404	1,594,972	1,830,911	1,830,911	1,945,876	1,978,019	
	INCREASE / (DECREASE) IN FUND BALANCE	163,568	235,939	92,338	114,965	32,143	79,799	
	ENDING FUND BALANCE	1,594,972	1,830,911	1,923,249	1,945,876	1,978,019	2,057,818	



CITY OF MOUND

WATER RATE HISTORY

YEAR		GALLONS	RATE	% INCREASE	% of Billings in Tier
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%	19%
	RES SECOND TIER 5,001 - 25,000		\$4.04/THOUSAND	32.46%	70%
	RES THIRD TIER 25,001+		\$4.64/THOUSAND	52.13%	11%
2010	BASE RATE - MONTHLY		\$5.00	47.35%	
	FIRST TIER 0 - 2,000		\$3.51/THOUSAND	15.08%	33%
	SECOND TIER 2,001 - 15,000		\$4.04/THOUSAND	32.46%	43%
	THIRD TIER 15,001+		\$4.64/THOUSAND	52.13%	24%
2011	RES BASE RATE - QUARTERLY		\$40.50	170.00%	
	RES FIRST TIER 1,000 - 5,000		\$3.51/THOUSAND	0.00%	19%
	RES SECOND TIER 5,001 - 25,000		\$4.04/THOUSAND	0.00%	70%
	RES THIRD TIER 25,001+		\$4.64/THOUSAND	0.00%	11%
2011	COM BASE RATE - MONTHLY		\$13.50	170.00%	
	COM FIRST TIER 0 - 2,000		\$3.51/THOUSAND	0.00%	33%
	COM SECOND TIER 2,001 - 15,000		\$4.04/THOUSAND	0.00%	43%
	COM THIRD TIER 15,001+		\$4.64/THOUSAND	0.00%	24%
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%	
2018-20	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%	
2018-20	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	2020	Percentage
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
Sewer Utility								
602-49450-33100	Federal Grants and Aids			-				
602-49450-33400	State Grants and Aids	33,248	10,179	-	(1,069)			
602-49450-36200	Miscellaneous Revenues		425	-				
602-49450-36210	Interest Earnings	3,505	3,635	-	9,989			
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	2,403,999	
602-49450-37201	Sewer Sales - Commercial	398,546	436,642	-	442,179			
602-49450-37250	Sewer Connect/Reconnect Fee	447	273	-	(26,987)			
602-49450-37255	Sewer Inspection Fee	1,512	1,750	-	805			
602-49450-37259	Sewer Connection Fee	4,532	2,400	-	1,680			
602-49450-37260	Swr Penalty	53,140	47,716	-	37,690			
602-49450-39101	Sales of General Fixed Assets	10,917	10,283	-				
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	2,403,999	3.00%
Sewer Utility								
602-49450-101	F T Empl Regular	118,974	130,754	187,999	155,049	193,667	187,222	
602-49450-102	F T Empl Overtime	19,544	17,336	22,000	24,828	22,000	22,000	
602-49450-103	Part-Time Employees	5,574	5,887	8,000	2,708	8,000	8,000	
602-49450-112	Comp Time Pay	3,434	2,418	-	3,143	-	-	
602-49450-113	Vacation Pay	9,233	8,763	-	10,086	-	-	
602-49450-114	Holiday Pay	6,841	6,695	-	7,928	-	-	
602-49450-115	Sick Pay	6,192	3,282	-	6,583	-	-	
602-49450-116	Severance Pay	2,767	2,262	-	-	-	-	
602-49450-121	PERA	13,738	12,513	15,750	15,246	16,175	15,692	
602-49450-122	FICA	13,586	12,647	16,677	14,906	17,110	16,617	
602-49450-131	Employer Paid Health	27,393	22,360	29,607	26,331	30,027	30,570	
602-49450-133	Employer Paid Dental	1,569	1,383	1,835	1,464	1,839	1,733	
602-49450-134	Employer Paid Life	35	150	38	95	38	35	
602-49450-135	Employer Health Care Saving Pl	3,546	3,133	3,600	3,553	3,600	3,360	
602-49450-136	Post Retirement Health/Dental	1,314	-	-	-	-	-	
602-49450-137	LTD	862	677	445	740	458	459	
602-49450-151	Worker s Comp Insurance Prem	14,962	14,126	11,000	11,558	11,000	12,500	
	Total Payroll Related	249,564	244,386	296,950	284,218	303,913	298,189	-1.88%
602-49450-200	Office Supplies	771	-	50	237	50	50	
602-49450-202	Duplicating and copying supply	145	51	100	37	100	100	
602-49450-205	Computer HW/Software/Scada	4,813	4,16,243	6,500	4,428	6,500	6,500	

		2016	2017	2018	2018	2019	2020	Percentage
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
Sewer Utility								
602-49450-210	Operating Supplies	21,013	7,714	9,200	6,706	9,200	9,200	
602-49450-212	Motor Fuels	9,651	11,093	10,000	10,715	10,000	10,000	
602-49450-218	Clothing and Uniforms	4,562	3,723	3,500	4,117	3,500	3,500	
602-49450-220	Equip. Parts, Repair/Maintenance Supply	12,697	15,986	11,000	15,748	17,500	17,500	
602-49450-223	Building Repair Supplies	-	-	2,500	3,683	-	-	
602-49450-224	Street Maint Materials	-	-	4,000	-	-	-	
602-49450-300	Professional Svcs	26,842	36,090	30,000	21,383	30,000	30,000	
602-49450-301	Auditing and Acct g Services	3,234	2,364	3,150	3,150	3,150	3,150	
602-49450-305	Medical Services	(462)	1,008	400	217	400	400	
602-49450-307	Admin/Finance/Comp/OPUS Chgs	41,518	42,959	45,547	42,514	45,547	45,547	
602-49450-315	Service Charges	1,306	803	1,000	978	1,000	1,000	
602-49450-321	Telephone, Cells & Radios	8,494	8,092	9,000	7,250	9,000	9,000	
602-49450-322	Postage	4,123	4,207	4,000	4,428	4,500	4,500	
602-49450-328	Employment Advertising	1,322	1,354	300	74	300	300	
602-49450-351	Legal Notices Publishing	673	332	200	531	200	200	
602-49450-361	General Liability Ins	15,780	24,470	15,500	13,166	25,000	19,000	
602-49450-381	Electric Utilities	39,565	34,587	37,000	35,795	37,000	37,000	
602-49450-383	Gas Utilities	3,740	5,656	5,000	7,672	7,000	7,000	
602-49450-384	Refuse/Garbage Disposal	1,181	775	1,000	(1,303)	1,000	1,000	
602-49450-388	Waste Disposal-MCES	668,829	727,821	837,212	837,514	891,252	749,875	0.16
602-49450-395	Gopher One-Call	1,360	1,310	1,300	1,228	1,300	1,300	
602-49450-400	Building Repairs and Maintenance	4,523	102	2,500	1,981	2,500	2,500	
602-49450-404	Machinery/Equip Repairs/Maint	18,641	8,867	10,000	47,787	10,000	10,000	
602-49450-405	Depreciation Expense	594,311	619,277	615,000	632,473	650,000	655,000	
602-49450-433	Dues and Subscriptions	625	128	300	300	300	300	
602-49450-434	Conference & Training	7,127	6,083	7,000	4,545	7,000	7,000	
602-49450-438	Licenses and Taxes	238	604	400	755	400	400	
602-49450-440	Other Contractual Services	68,522	22,536	100,000	43,139	100,000	100,000	
602-49450-455	Permits	215	-	500	-	500	500	
602-49450-460	Janitorial Services	545	-	1,000	1,286	1,000	1,000	
602-49450-500	Capital Outlay FA	15,390	8,889	20,000	8,924	20,000	-	
602-49450-611	Bond Interest	261,139	247,628	272,000	232,497	240,000	215,000	
602-49450-620	Fiscal Agent s Fees	1,078	1,185	1,000	1,450	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	2,247,011	-7.91%
	CHANGE IN FUND BALANCE	37,094	250,749	(98,109)	8,057	(106,132)	156,989	
	BEGINNING FUND BALANCE	2,579,819	2,616,913	2,867,662	2,867,662	2,875,719	2,769,587	
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		2016	2017	2018	2018	2019	2020	Percentage
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	Change
Sewer Utility								
	INCREASE / (DECREASE) IN FUND BALANCE	37,094	250,749	(98,109)	8,057	(106,132)	156,989	
	ENDING FUND BALANCE	2,616,913	2,867,662	2,769,553	2,875,719	2,769,587	2,926,575	



SEWER RATE HISTORY

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

		2016	2017	2018	2018	2019	2020	Percentage
Account Number	Description	Actual	Actual	Budget	Actual	Budget	Proposed	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	899	699	-	1,532			
675-49425-36240	Refunds and Reimbursements	14,420		-				
675-49425-37270	Storm Sewer Revenue	458,533	393,894	43,200	83,456	43,200	83,456	
675-49425-37271	Storm Sewer - Commercial	67,816	68,222	66,000	68,965	66,000	66,000	
675-49425-37275	Storm Sewer Penalty	12,807	11,125	-	2,704			
675-49425-39203	Transfer from Other Fund		-	-		-		
675-49425-39320	Premiums on Bonds Sold	15,842		-	25,115	-	-	
	TOTAL REVENUES	570,317	479,929	109,200	181,143	109,200	149,456	36.86%
Storm Water Utility								
	Total Payroll Related	7,812	58			-		
Storm Water Utility								
675-49425-300	Professional Svcs	18,152	31,909	20,000	39,695	20,000	20,000	
675-49425-301	Auditing and Acct g Services	821	600	800	800	800	800	
675-49425-307	Admin/Finance/Computer Chgs	19,269	19,269	20,000	19,269	20,000	20,000	
675-49425-315	Service Charges	335	154	-	150	-	-	
675-49425-404	Machinery/Equip Repairs/Maint			-	135	-	-	
675-49425-405	Depreciation Expense	192,047	207,515	210,000	222,715	230,000	230,000	
675-49425-430	Miscellaneous	-		-	46	-	-	
675-49425-434	Conference & Training				1,120		-	
675-49425-438	Licenses and Taxes	-	500	-	400	-	-	
675-49425-440	Other Contractual Services	14,818	4,935	20,000	2,550	-	30,000	
675-49425-500	Capital Outlay FA	128		-	986	-	-	
675-49425-611	Bond Interest	133,595	127,964	140,000	119,807	123,000	113,000	
675-49425-620	Fiscal Agent s Fees	907	470	1,000	10,615	1,000	1,000	
	TOTAL EXPENDITURES	405,236	393,362	411,800	418,288	394,800	414,800	5.07%
	CHANGE IN FUND BALANCE	165,081	86,567	(302,600)	(237,145)	(285,600)	(265,344)	
BEGINNING FUND BALANCE		436,534	601,615	688,182	688,182	451,037	165,437	
INCREASE / (DECREASE) IN FUND BALANCE		165,081	86,567	(302,600)	(237,145)	(285,600)	(265,344)	
ENDING FUND BALANCE		601,615	688,182	385,582	451,037	165,437	(99,907)	



STORM WATER RATE HISTORY

<u>YEAR</u>	<u>GALLONS</u>	<u>MONTHLY RATE</u>	<u>% INCREASE</u>
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%
2018-20	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$5.00/MONTH	\$1.00	-90.19%

REF = Residential Equivalent Factor

Note: Only Single Family or Duplex Rates are listed above.
Other classifications include:

	<u>Current Rate</u>	<u>Proposed Rate</u>	
	<u>per month per acre</u>	<u>per month per acre</u>	
Cemeteries	\$3.82	\$3.82	0.00%
Parks and Railroads	\$11.65	\$11.65	0.00%
Retail/Commercial/Industrial/Warehouse	\$78.36	\$78.36	0.00%
Church/Schools/Institutional Use	\$19.46	\$19.46	0.00%
Multi-Family	\$46.73	\$46.73	0.00%

Rates for these classifications are higher because of the amount of hardcover typically associated with these properties.

		2016	2017	2018	2018	2019	2020	Percentage
	Description	Actual	Actual	Approved	Actual	Budget	Proposed	Change
	TOTAL REVENUES	215,995	211,818	201,890	208,404	199,510	199,510	0.00%
	Recycling Utility							
	Total Payroll Related	4,145	4,050	4,496	3,854	4,564	576	-87.39%
	Duplicating and copying supply	-	5	9	-	9	9	
	Auditing and Acct g Services	820	592	789	-	789	789	
	Admin/Finance/Computer Chgs	8,381	8,381	8,381	8,381	8,381	8,381	
	Miscellaneous (Leaf drop)	12,886	13,433	13,300	13,629	13,300	13,300	
	Other Contractual Services	155,901	173,940	156,000	174,063	173,940	175,000	
	TOTAL EXPENDITURES	182,133	200,401	182,975	199,927	200,983	198,055	-1.46%
	CHANGE IN FUND BALANCE	33,862	11,417	18,914	8,477	(1,473)	1,455	
	BEGINNING FUND BALANCE	167,877	201,739	213,156	213,156	221,633	220,160	
	INCREASE / (DECREASE) IN FUND B	33,862	11,417	18,914	8,477	(1,473)	1,455	
	ENDING FUND BALANCE	201,739	213,156	232,070	221,633	220,160	221,615	
								%
	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%	
	Note: Henn Co. Grant will decrease 10% per year unless organics program is adopted							