



2023 APPROVED BUDGET

**CITY OF MOUND
2415 WILSHIRE BOULEVARD
MOUND, MINNESOTA 55364
YEAR 2023**



LEGISLATIVE BODY

Mayor

Raymond J. Salazar

Council Members

Sherrie Pugh
Phil Velsor
Paula Larson
Jason Holt

ADMINISTRATIVE STAFF

City Manager/Public Works Director

Eric Hoversten

City Attorney

Troy Gilchrist

Administrative Services Director

Catherine Pausche

Orono Police Chief

Correy Farniok

Community Development/City Planner

Sarah Smith

Public Works Superintendent

Ryan Prich

Fire Chief/Emergency Management

Gregory Pederson

Liquor Store Manager

Ronald Gust, Jr

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APPROVED BUDGET
YEAR 2023**

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December 8, 2022

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

Dear Mayor and Council Members,

Please find the attached 2023 proposed *final* budget for your review and consideration. An additional cover memo is included in the regular Council packet that provides further justification for maintaining the 5% total levy increase and increasing water rates by 3% and sewer rates by 3%, all of which are reflected in this proposed final budget.

BUDGET HIGHLIGHTS

Expenses

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 that as a matter of policy, should be designated by the City Council. There are no changes in the assumptions of the levels of service provided in the 2023 budget, besides the previously approved change to color printing for quarterly newsletters.

The city has been benefitting from low inflation, including fuel prices, for over a decade and that relief has ended. The Collective Bargaining Agreement for 2021-2023 contract was settled with a 3% increase to wages per year, in addition to any step increases for employees with less tenure, as required under the City of Mound Pay Equity Policy. The City has reduced full-time employees by over 25% since 2008 as shown in the table below and continues to look for opportunities to automate and streamline processes to accommodate the relatively lean staff until such time additional resources can be added to increase service levels.

Department	Full Time 2023	Full Time 2016	Full Time 2008	Change 08 v '23
Admin & Finance	3.75	6.00	7.00	-3.25
City Mgr/PW Dir/Spv	2.00	1.00	3.00	-1.00
Planning and Inspection	3.00	3.00	3.00	0.00
Fire	2.00	2.00	2.00	0.00
Liquor	1.00	2.00	2.00	-1.00
PW Union	11.00	12.00	14.00	-3.00
Total FTEs:	22.75	26.00	31.00	-8.25
				-26.6%

In 2023, General Fund expenditures, *excluding* the increase in the liquor store transfer, grew \$486K, or 8.3%. The main reasons listed below explain almost ¾+ of the increase, with inflation and COLA impacts explaining much of the rest:

- The City levied its portion of the debt service for the Public Safety building which was paid off in 2022, ending the special debt levy and increasing the amount attributed to fire department operations paid out of the General Fund by \$171,125. In the fire budget, excluding the new pumper truck, fire expenditures actually decreased by 2% at the same time we were able to raise fire fighter wages and increase the pension contribution.
- The Emerald Ash Borer issue compels us to increase Parks tree removal budget by \$30K some of which may be recovered by a DNR grant.
- Increasing need for retaining wall repairs reflected in +\$20K to Streets Other Contractual Services.
- General Liability and Property Insurance premiums increased 24.3% overall for 2022, with departments in the General Fund increasing \$11,500. Additional increases expected.
- The police contract CPI increase is capped at 5% but still amounts to an additional \$94K.

As mentioned, inflation drove sharp increases in line items like fuel and supplies.

Revenues

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

A 20% increase is proposed for the General Fund Revenue levy, which at 85% capture rate and a 46% *reduction in Local Government State Aid (LGA)*, equates to a 9.5% increase in total General Fund revenue (excluding liquor transfer). LGA was eliminated in 2003 and prompted a significant increase in the levy. LGA was then reinstated in 2014 after the formula was changed which allowed the City to reduce the overall levy by 1.18% at a time we were still issuing new debt. Since 2014, Mound's LGA allocation has been consistently above \$300K. In 2023, Mound's portion dropped to \$168,842, a result of Mound's larger increase in tax capacity compared to the state wide average and the legislature's failure to renew the supplemental aid package.

Because the Total Levy increase was kept to the planned 5% and not the 7% recommended by Staff to offset the reduction in LGA, the capital reserve funding was reduced from \$835K to \$703K. Per the long-term financial plan approved in 2018 and updated annually, the city created capital reserve funds which will continue to be funded as older debt issues mature and

will pave the way to reducing bonding needs and special assessments for the next generation of street and capital improvements. The reserves also help offset the over \$6M utility fund deficit in the short-term in order to moderate increases to the utility rates.

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

Enterprise Funds

Liquor Store Fund

The Liquor Fund began contributing to tax relief again in 2012, \$50K per year for 2012 – 2016, \$125K in 2017/18, \$175K for 2019/20, \$200K in 2021, \$250K in 2022 and \$300K for 2023. The funds pass through the general fund to the seal coat fund which is an integral component of extending the life of our new streets. The plan is to seal coat the streets every 5 – 7 years. That, along with a one-time mill and overlay, should make the new streets last over 30 years. The underlying water and sewer infrastructure is expected to last 40 – 50 years although it should be noted not 100% of pipes were replaced during the road projects, so repairs and lining projects will continue.

Wages were increased for our part-time liquor store clerk, volunteer fire-fighter, and seasonal public works maintenance worker positions in order to keep them competitive. In Minnesota, the city is considered a large employer with over \$500K in revenues. Minimum wage for large employers is \$10.33 per hour and will increase by CPI for 2023. Although our starting wages for the part-time and seasonal positions are above those amounts, we no longer enjoy the competitive advantage that we once had.

The store staff focuses on quality, selection, customer service and convenience. The remodel was completed in February 2020 and revenues had large gains starting in March due to the COVID-19 pandemic and associated stay at home order. Even as the economy opens back up, sales and profitability trends remain favorable.

Water Fund

The Council voted to freeze water rates for 2018-22 to provide relief to utility customers and Staff recommends beginning a 3% per year increase to help offset the significant cash deficit which is currently being covered by the governmental funds. The City used the \$1M of American Rescue Plan funds for water main improvements. The cash deficit grew from \$2.87M in 2020 to \$3.70M in 2021 and \$4.55M as of June 30, 2022. Water revenues are down 3.5% year to date. Reasonable and consistent rate increases are key to avoiding the double digit rate increases seen in the past (see table on page 35 of the budget packet), not increasing the current cash deficit, and helping to fund the debt service on the \$2.5M in water related capital improvements scheduled for 2023 – 2025 in the CIP. A 3% increase to water and a 3% increase to sewer will raise the average bill a total of 2.8%. The total monthly utility bill for the use of 5K gallons a month would go from \$104.69 to \$107.63.

There are no assumptions in the budget regarding the water treatment facility and it should be noted 70% of the water revenues collected goes to existing debt service. That is why a water treatment facility is not feasible without state assistance. Debt service on \$24M would cost

\$1.6M a year, which is more than double the debt service we are currently paying in the Water Fund. The additional \$280K in operating expenses to run the facility will increase current operating costs (excluding depreciation) by nearly 50%.

Summary of the current Capital Improvement Plan (CIP):

SUMMARY
11/7/2022

PROJECT	FUNDING SOURCE	2023	2024	2025
STREET PROJECT COST	Special Assessment			
	City (1/3), Bonds			
	General Obligation (City) & 404	\$413,500	\$437,800	\$1,146,600
	Pavement Repairs (400/440)	\$75,000	\$75,000	\$75,000
	Road Maint. Cap. Reserve (427)	\$174,000	\$181,000	\$145,000
SEWER FUND PROJECT COST	Sewer Fund	\$1,145,250	\$858,750	\$1,005,250
WATER FUND PROJECT COST	Water Fund	\$1,010,000	\$802,000	\$802,000
STORM SEWER FUND PROJECT COST	Storm Water Utility Fund/401/404	\$155,000	\$100,000	\$100,000
RETAINING WALL FUND PROJECT COST	Fund 401	\$75,000	\$75,000	\$75,000
GRAND TOTAL		\$3,047,750	\$2,529,550	\$3,348,850

Sewer Fund

Lift Station Upgrades - The city has 30 sanitary sewer lift stations, 23 of which will have been replaced as of 2022. The plan is to replace one per year and try to limit the increase of sewer rates to 3%. The fund was operating with cash deficits, until the City Council approved \$4.2M in bonds in 2020 that reimbursed the City for sewer infrastructure improvements but will be repaid by the property tax levy. To reiterate, the City is trying to balance property tax and utility rate increases with the need to continue infrastructure updates. In addition, manholes are being rehabilitated. This program addresses mandates from the Metropolitan Council for upgrading our infrastructure which is intended to reduce our fee to Met Council for wastewater treatment and to avoid any penalties for overflow. While the city works on lining *public* sewer pipes, it should be noted nearly 50% of the pipes are on private property which also contribute to I&I.

Metropolitan Council – the wastewater treatment fees were down (4%) in 2022 and another (6.6%) in 2023, after an increase of 17% in 2021. This is a highly volatile line item for the sewer fund and staff will continue to work with the Met Council to evaluate its formula and meter inflow into Mound lines from both the Met Council and neighboring city lines. The city's extensive collaboration with Met Council on joint projects have streamlined the system, reducing I&I and the chance of backflow during large rain events.

Storm Sewer Fund

Storm sewer projects 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 maintain to reduce the amount of phosphorus and sediments flowing into the lakes. Upgrades to the storm sewer system include mitigating storm water drainage problems such as washouts, standing water in the streets and water in yards and homes. In 2018, the Council approved a reduction to residential storm water fees in order to provide relief to utility customers. Reductions to street light and storm water utility fees resulted in a 14.5% reduction to the base quarterly residential utility bill. With the completion of the street projects in 2018, storm water management investments will diminish significantly until some of the bonds mature

and the fund begins to recover. The cash deficit of \$947K in 2020 increased to \$1.27M in 2021 and \$1.56M as of 6/30/22, and will continue to grow as revenues do not cover operating costs and debt service. The majority of new improvements are being charged to the Infrastructure Replacement Reserve Fund (401).

Recycling Fund

The City renewed its curbside recycling contract with Republic Services for a flat \$5.10 per household per month (PHPM) for 2022-2026 and a flat \$5.85 PHPM for 2027-2031 with no fuel escalators. The city collects \$5.25 per month from every household. 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 Hennepin County recycling grant is \$14,725 for 2022, down from \$30K in 2017, reflecting the County's shift to focus on organics recycling. The city implemented a trial organics recycling drop-off site in the Centennial Building parking lot, as required by Hennepin County. Residents must register and obtain a key which helps to protect against illegal dumping and rodents. Over 75 households have signed up and we will continue to promote the program in the quarterly newsletter.

LEVY SUMMARY

Special Revenue Funds / HRA Levy

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

The HRA levy amount is limited to 1.85% of the prior year taxable market value, which is \$289,444 for 2023, but Staff is recommending to keep it essentially flat at \$250,000. Approximately 70% pays for the debt service on the parking deck and the other 30% is credited to the Harbor/Transit District, for which significant investment will be made in the next two years to make this a premiere central gathering space.

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

Tax Levy Recap

Another consideration is the City Property Tax Rate (Net Levy/Tax Capacity = Tax Rate). Tax capacity increased in 2015, the first time since 2009, and the overall tax rate is decreasing steadily from a high of 57% in 2014. Tax capacity for 2023 increased \$5M or 30% over prior year which will result in a significant drop in the tax rate as shown in the table below.

The preliminary levy was set at 5% and the final levy can't be higher. Three scenarios are shown below in order to demonstrate the relationship between the levy and the City's need for financing. The current working Long Term Financial Plan/CIP just shows the next 5 years

(2023-2027) because more work needs to be done to identify needs and inflation impacts for 2028 and beyond. For instance, the downtown sidewalk improvements and City entrance monument were only added in 2021, and the trail crossings improvements and next phase of Surfside Park improvements still need to be added, among others.

Summary	2022 Budget	2023 Proposed	2023 Alternate	2023-2027 per year Scenario 1	2024-2027 per year Scenario 2	2023-2027 per year Scenario 3
Change to Total Levy %	5.0%	7.0%	5.0%	5.0%	7.0%	10.0%
Projected City Tax Rate	40.2%	33.0%	32.4%			
Increase in Tax Levy \$\$ from Prior Yr	\$ 314,378	\$ 462,171	\$ 330,171	Average Per Year		
Annual Capital Reserve Funding	\$ 880,000	\$ 835,000	\$ 700,000	\$ 1,040,000	\$ 1,596,000	\$ 2,519,000
Projected Bonding Needs 2023-2027				\$ 8,530,000	\$ 6,180,000	\$ 1,565,000
Change to Sewer/Water Rate %	3.00%/0.00%	3.00%/3.00%	3.00%/3.00%			
Increase in Sewer/Water Rev vs. Pr Yr	\$74K/\$0K	\$80K/\$60K	\$80K/\$60K			

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

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,

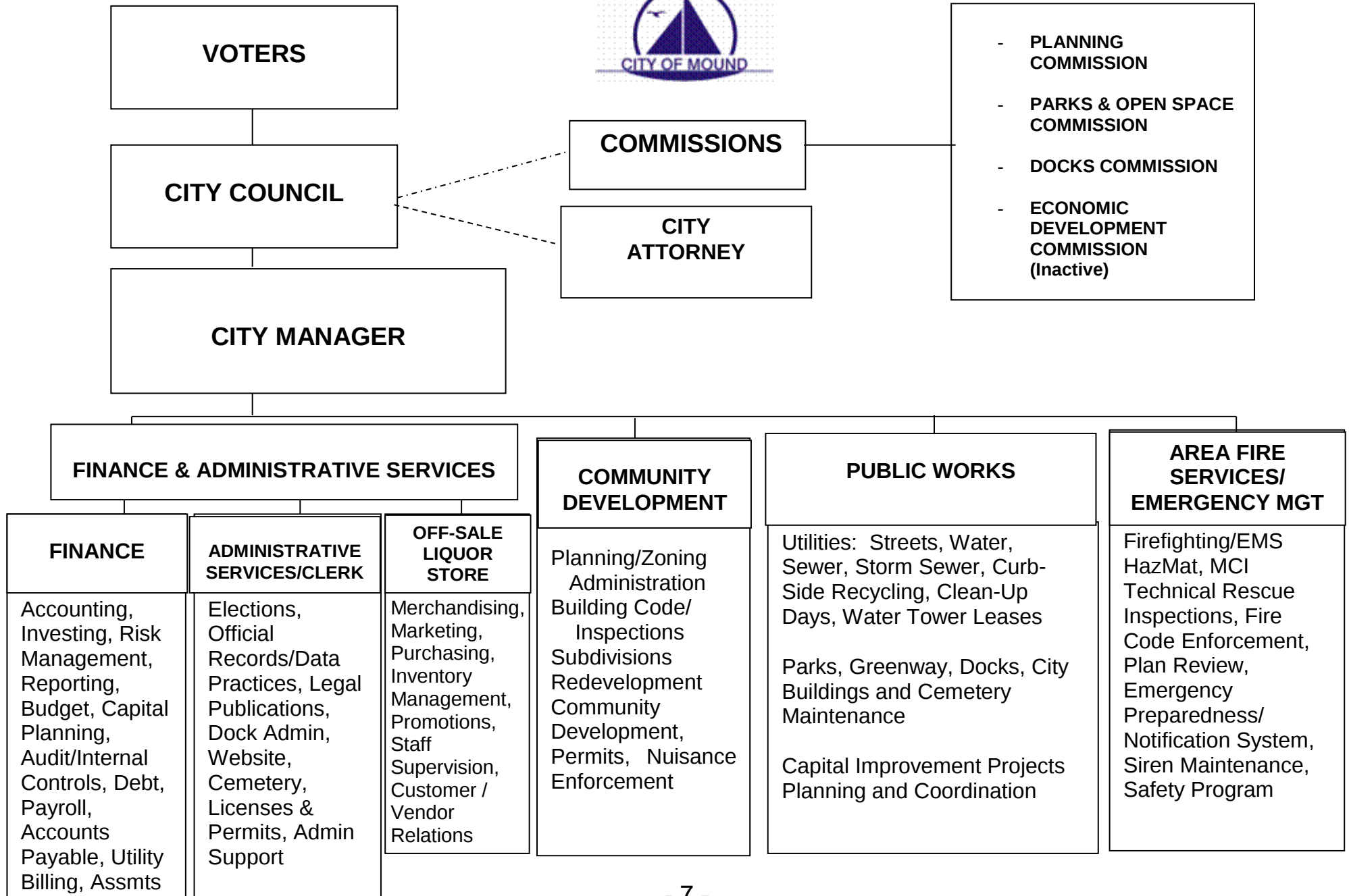
Eric Hoversten

Eric Hoversten
City Manager/Public Works Director

Catherine Pausche

Catherine Pausche
Administrative Services Director

CITY OF MOUND – ORGANIZATIONAL CHART



City of Mound General Fund / Levy Key Statistics

<u>Year</u>	Actual Total Fund Balance as % of Exp	Surplus, Break-even or (Spend Down)	General Fund Levy % Chg	General Fund Rev % Chg	General Fund Exp % Chg	Total Levy % Chg	Change in Tax Capacity %	Tax Rate %
2000	36.30%	(\$303,650)	6.28%	7.51%	18.00%	5.71%	7.02%	18.65%
2001	45.54%	\$326,381	4.77%	9.71%	-0.64%	4.58%	11.52%	17.69%
2002	55.16%	\$336,356	15.64%	10.49%	-0.30%	15.93%	-20.18%	35.48%
2003	57.31%	(\$109,833)	5.38%	11.99%	14.01%	17.51%	9.48%	35.17%
2004	45.33%	(\$387,692)	6.50%	4.40%	26.07%	18.05%	13.84%	37.45%
2005	41.11%	(\$157,209)	7.50%	5.13%	2.93%	11.77%	13.79%	37.32%
2006	47.01%	\$297,906	15.05%	11.51%	1.19%	13.57%	13.88%	37.26%
2007	49.00%	\$153,746	12.73%	4.08%	7.59%	11.09%	13.52%	36.41%
2008	42.00%	(\$247,140)	1.75%	-0.78%	4.11%	5.19%	9.85%	34.82%
2009	43.00%	\$27,079	3.90%	2.60%	-1.28%	4.98%	5.96%	34.58%
AVG (2000-09)	46.18%	\$ (6,406)	7.95%	6.66%	7.17%	10.84%	7.87%	32.48%
2010	43.11%	\$177,454	0.00%	-2.23%	-1.84%	2.48%	-4.43%	37.29%
2011	48.66%	\$146,641	0.00%	-1.55%	1.64%	1.99%	-11.25%	42.43%
2012	44.16%	(\$203,153)	-6.75%	-0.30%	1.63%	-2.24%	-13.50%	47.53%
2013	49.00%	\$136,950	2.00%	-3.49%	-2.28%	4.31%	-10.44%	54.71%
2014	53.00%	\$233,263	-4.23%	4.16%	-0.30%	-1.18%	-3.20%	57.00%
2015	58.00%	\$316,309	3.00%	2.67%	2.40%	1.75%	10.00%	51.68%
2016	67.00%	\$374,828	3.00%	3.90%	1.64%	1.89%	2.10%	50.78%
2017	52.00%	\$215,913	-3.00%	-0.20%	6.80%	-1.00%	9.86%	47.48%
2018	64.00%	(\$170,897)	2.50%	2.60%	4.80%	2.00%	3.72%	47.45%
2019	62.00%	(\$89,608)	2.50%	1.60%	2.20%	2.00%	9.95%	43.53%
2020	62.00%	\$84,835	3.50%	2.50%	4.10%	3.00%	6.42%	42.08%
2021	61.00%	(\$3,625)	8.00%	0.00%	1.70%	5.00%	11.04%	39.84%
2022 BUD	54.00%	(\$165,842)	8.00%	4.00%	7.00%	5.00%	4.53%	40.18%
2023 PROP	47.00%	(\$130,241)	20.00%	9.90%	9.10%	5.00%	30.00%	31.25%
AVG (10-23)	54.64%	\$ 65,916	2.75%	1.68%	2.76%	2.14%	3.20%	45.23%

CITY OF MOUND
CAPITAL EXPENDITURES
2023 BUDGET

DEPARTMENT	ITEM DESCRIPTION	2023 REQUESTED AMOUNT	2023 PROPOSED AMOUNT
Streets (Fund 403)	Half-Ton Truck with Extended Cab (net of estimated trade in value of \$10,000) carryforward from 2022 Budget as the City is unable to source the vehicle due to supply chain issues	\$ 25,000	\$ 25,000
Parks (45200-220)	Bobcat 78" Industrial Fork Grapple used to clean beach and tree work - expensed	\$ 6,000	\$ 6,000
General & Fire Fund (405)	Safety and Security Fencing around perimeter of City Hall and Fire Station	\$ 12,000	\$ 0
	Incident Management Software to use in Emergency Ops Center for large scale incident	\$ 8,500	\$ 0
Water (601-A/C 440)	Replace 2 fire hydrants (city has 460 hydrants) - expensed	\$ 12,700	\$ 12,700
Sewer (602)			
Liquor (609)	New HVAC Units (2)	\$ 37,000	\$ 0
	Total Capital Expenditures	<u>101,200</u>	<u>43,700</u>

NOTES:

1. Items <\$10,000 are expensed but some over \$5,000 are listed for transparency
2. Public Works Capital Projects are approved on a project by project basis.

CITY OF MOUND								
GENERAL FUND REVENUES								
		2020	2020	2021	2021	2022	2023	%
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Approved	Change
Taxes								
101-48000-31010	Current Ad Valorem Taxes	2,920,431	2,936,232	3,116,958	3,202,775	3,408,283	4,091,639	
101-48000-31020	Delinquent Ad Valorem Taxes	25,000	46,446	50,000	(19,119)	50,000	50,000	
101-48000-31040	Fiscal Disparities	450,000	456,768	450,000	467,858	450,000	450,000	
101-48000-35200	Forfeits (Old Del Tx Pen		3,135	-	-	-	-	
101-48000-31910	Penalties and Interest AdValTx	10,000	15,478	10,000	7,597	10,000	10,000	
	Total	3,405,431	3,458,059	3,626,958	3,659,111	3,918,283	4,601,639	17.4%
	Percentage of Levy Captured	85.00%	85.46%	84.00%	86.31%	85.00%	85.00%	
Business Licenses & Permits								
101-42000-32010	Liquor Licenses	17,450	12,111	17,450	16,551	17,450	17,450	
101-42000-32020	Temp Liquor License	500	150	500	100	500	200	
101-42000-32030	Garbage Licenses	2,500	2,500	2,000	2,500	2,000	2,000	
101-42000-32172	Public Gathering Permit	2,300	1,000	2,300	2,500	2,300	2,500	
101-42000-32175	Fireworks Licenses	-	100	-	-	-	-	
101-42000-32180	Other Licenses/Permits	4,000	3,400	4,000	2,800	4,000	2,500	
101-42000-32190	Misc. Business Permits	1,000	5,850	1,000	475	1,000	1,000	
	Total	27,750	25,111	27,250	24,926	27,250	25,650	-5.9%
Non-Business Licenses & Permits								
101-42000-32210	Building Permits	175,000	142,321	175,000	183,099	175,000	175,000	
101-42000-32215	Fire Permits	-	-	-	50	-	-	
101-42000-32220	Electrical Permit Fee	5,000	3,288	5,000	3,633	5,000	5,000	
101-42000-32230	Plumbing Connection Permits	8,000	6,456	8,000	8,147	8,000	8,000	
101-42000-32235	Heating Permits	20,000	23,899	20,000	28,927	20,000	20,000	
101-42000-32236	Public Land Permits	-	400	-	-	-	-	
101-42000-32270	Grading/Excavating	200	1,161	200	988	200	200	
101-42000-32290/15	Msc. P&I Fees	-	25	-	50	-	-	
	Total	208,200	177,550	208,200	224,894	208,200	208,200	0.0%
Intergovernmental								
101-41000-33160	CARES Election Grant	-	7,867	-	-	-	-	
101-41000-33422	Other State Aid Grants	402,708	406,616	313,146	313,146	313,146	168,842	
101-42000-33100	Federal Grants and Aids	-	204,205	-	-	-	-	
101-43000-33418	Muni State Aid St Maintenance	30,000	30,000	30,000	30,000	30,000	30,000	
101-45000-33160	Grants from other Govt. Units	-	-	-	1,209	-	-	
101-48200-33425	PERA State Aid	6,060	-	6,060	-	-	-	
	Total	438,768	648,688	349,206	344,355	343,146	198,842	-42.1%
Charges for Services								
101-41000-34101	Centennial Building Rent	40,000	42,918	40,000	43,600	40,000	40,000	
101-41000-34105	Sale of Maps and Publications	-	2	-	18	-	-	
101-41000-34107	Zoning Letters	-	75	-	25	-	-	
101-42000-34104	Plan Check Fee	70,000	71,297	70,000	93,461	70,000	70,000	
101-42000-34114	Planning Commission Approval	7,000	9,280	5,000	9,225	5,000	5,000	
101-42000-34215/16	Kennel Boarding/Dangerous	-	1,500	1,000	500	1,000	1,000	
101-42000-34220	Filing Fees	-	18	-	-	-	-	
101-42000-34230	Notary Charges	-	86	-	385	-	-	
101-42000-34310	Container on Right of Way	-	150	-	200	-	-	
101-45000-34110	Depot Rental	5,000	(425)	5,000	7,525	5,000	5,000	
101-45000-34940	Cemetery Lot Sale	2,000	6,980	-	2,265	-	-	

CITY OF MOUND								
GENERAL FUND REVENUES								
		2020	2020	2021	2021	2022	2023	%
Account Number	Description	Budget	Actual	Budget	Actual	Budget	Approved	Change
101-48100-37290	Street Lighting Fee	30,000	39,119	40,000	39,045	40,000	40,000	
101-48100-37295	Street Lighting Penalty	-	404	-	518	-	-	
101-48100-38051	Cable TV Franchise Fee	97,000	92,318	95,000	85,135	95,000	75,000	
101-48100-38053	Cable TV Peg Access Fee	25,000	19,982	20,000	17,270	20,000	15,000	
101-48100-38060	Center Point Franchise Fee	128,000	129,957	128,000	129,047	128,000	128,000	
101-48100-38070	Xcel Energy Franchise Fee	154,000	154,847	154,000	155,334	154,000	154,000	
101-49300-34108	Admin Charges to Other Funds	142,563	142,475	146,750	146,750	146,750	154,088	
	Total	700,563	710,983	704,750	730,303	704,750	687,088	-2.5%
Fines & Forfeitures								
101-42000-35100	Court Fines	30,000	18,161	25,000	24,780	25,000	25,000	
101-42000-35150	Administrative Fines	5,000	1,643	3,000	3,493	3,000	3,000	
	Total	35,000	19,804	28,000	28,273	28,000	28,000	0.0%
Other Revenue								
101-41000-36100	Special Assessments	20,000	17,635	15,000	11,150	15,000	12,000	
101-41000-36200	Miscellaneous Revenues	1,000	210	-	315	-	-	
101-41000-36230	Contributions and Donations	-	19	-	10	-	-	
101-41000-36240	Refunds and Reimbursements	20,000	23,539	15,000	41,488	15,000	15,000	
101-41000-36205	Check Processing Fees	-	240	-	365	-	-	
101-42000-36200	Miscellaneous Revenues	-	-	-	90	-	-	
101-42000-36240	Refunds and Reimbursements	-	-	-	1,898	-	-	
101-43000-36200	Miscellaneous Revenues	-	303	-	1,224	-	-	
101-43000-36240	Refunds and Reimbursements	10,000	17,952	15,000	5,803	15,000	10,000	
101-45000-34750	Park Dedication Fees	-	4,655	-	-	-	-	
101-45000-36200	Miscellaneous Revenues	-	-	-	161	-	-	
101-45000-36230	Contributions and Donations	-	-	-	5,700	-	-	
101-45000-36240	Refunds and Reimbursements	-	(80)	-	4,500	-	-	
101-48100-38055	Antenna Leases	130,000	152,542	145,000	157,611	145,000	150,000	
101-48400-36210	Interest Earnings	40,000	24,718	20,000	9,627	20,000	20,000	
101-49300-39210	Duplicating Service Charge	8,000	2,608	8,000	10,556	8,000	8,000	
101-49300-39203	Transfer from Other Fund	175,000	175,000	200,000	200,000	250,000	300,000	
	Total	404,000	419,341	418,000	450,498	468,000	515,000	10.0%
TOTAL REVENUE		5,219,712	5,459,536	5,362,364	5,462,360	5,697,629	6,264,419	9.9%

City of Mound							
General Fund Summary of Revenue and Expenditures							
	2020	2020	2021	2021	2022	2023	%
Classification	Budget	Actual	Budget	Actual	Budget	Approved	Change
Revenues							
Taxes	3,405,431	3,458,059	3,626,958	3,659,111	3,918,283	4,601,639	17.4%
Business Licenses & Permits	27,750	25,111	27,250	24,926	27,250	25,650	-5.9%
Non-Business Licenses & Permits	208,200	177,550	208,200	224,894	208,200	208,200	0.0%
Intergovernmental	438,768	648,688	349,206	344,355	343,146	198,842	-42.1%
Charges for Services	700,563	710,983	704,750	730,303	704,750	687,088	-2.5%
Fines & Forfeitures	35,000	19,804	28,000	28,273	28,000	28,000	0.0%
Other	404,000	419,341	418,000	450,498	468,000	515,000	10.0%
TOTAL REVENUES	5,219,712	5,459,536	5,362,364	5,462,360	5,697,629	6,264,419	9.9%
Expenditures							
City Council	143,651	142,717	145,089	145,944	85,326	99,321	16.4%
City Manager	186,383	171,624	190,720	182,451	193,520	208,641	7.8%
Elections	18,500	19,207	3,100	3,130	15,700	3,100	-80.3%
Finance & Administrative Services	468,361	446,497	489,332	452,046	461,488	466,287	1.0%
Assessor	124,000	122,968	128,000	128,042	132,000	137,000	3.8%
Legal	100,200	78,186	90,206	88,013	90,212	150,400	66.7%
Centennial Building	53,700	34,664	54,023	35,246	53,950	53,200	-1.4%
Information Technology	41,500	58,902	41,500	39,001	41,500	47,500	14.5%
City Hall (2415 Wilshire)	53,300	61,873	54,914	54,294	54,731	59,200	8.2%
Police	1,838,098	1,828,443	1,883,978	1,846,932	1,949,782	2,043,529	4.8%
Emergency Preparedness	46,381	42,123	46,657	43,628	48,289	49,720	3.0%
Planning & Inspections	488,119	432,630	500,319	521,505	503,232	511,275	1.6%
Streets	820,743	781,089	829,612	723,359	868,567	965,478	11.2%
Parks/Cemetery	485,434	414,874	497,567	468,416	498,929	576,779	15.6%
Other - Contingency - Transfers	751,779	738,904	802,270	733,978	866,246	1,028,071	18.7%
TOTAL EXPENDITURES	5,620,149	5,374,701	5,757,287	5,465,985	5,863,471	6,399,501	9.1%
CHANGE IN FUND BALANCE	(400,438)	84,835	(394,923)	(3,625)	(165,842)	(135,082)	-18.5%
BEGINNING FUND BALANCE	3,242,485	3,242,485	3,327,320	3,327,320	3,323,695	3,157,853	-5.0%
INCREASE / (DECREASE) IN FUND BALANCE	(400,438)	84,835	(394,923)	(3,625)	(165,842)	(135,082)	-18.5%
ENDING FUND BALANCE	2,842,047	3,327,320	2,932,397	3,323,695	3,157,853	3,022,770	-4.3%
Beginning Fund Balance 1/1	3,242,485	3,242,485	3,327,320	3,327,320	3,323,695	3,157,853	-5.0%
Nonspendable for							
Prepaid Items	-	-	-	1,380	-	-	
Committed for							
Interfund Loans	1,000,000	-	1,040,000	-	1,050,000	1,250,000	
Assigned for							
Severance Pay	200,000	259,738	180,000	269,252	300,000	300,000	
Next Year Budget Deficit	300,000	393,922	191,000	165,842	200,000	150,000	
Unassigned	1,128,763	2,673,660	1,522,398	2,887,241	1,607,853	1,322,770	
Total Fund Balance 12/31/xx	2,628,763	3,327,320	2,933,398	3,323,695	3,157,853	3,022,770	
Unassigned as a % of Exp	20%	50%	26%	53%	27%	21%	
	0.47	0.62	0.51	0.61	0.54	0.47	

**CITY OF MOUND
TAX LEVY RECAP**

Fund	Description	Type	2019	2020	2021	2022	2023
							5%
101	Revenue - General Operations	Revenue	3,319,614	3,435,801	3,710,665	4,009,744	4,813,693
401	Infrastructure Replacement Reserve F	Special	220,000	220,000	220,000	220,000	308,000
403	Cap Replacement - Vehicles & Equip	Revenue	300,000	340,000	340,000	340,000	-
404	Community Investment Fund	Revenue	50,000	83,000	140,000	220,000	320,000
405	Cap Replacement - City Buildings	Revenue	60,000	75,000	75,000	100,000	75,000
222	Fire Relief Contribution	Special	74,601	76,093	78,379	79,115	82,839
368	G.O. Refunding - 2014B	Special	75,000	75,000	-	-	-
362	G.O. Ref (2008B) 2016B	Special	50,000	50,000	50,000	50,000	50,000
363	G.O. Refunding - (2009A) 2018A	Special	215,600	215,600	215,600	215,600	215,600
375	G.O. Tax Increment - 2018A (Dump)	Special	-	100,000	-	-	-
370	G.O. Refunding - 2011A	Special	333,279	205,511	200,274	173,762	179,054
364	G.O. Improvement - 2011B - 2020A	Special	191,158	189,353	150,000	150,000	150,000
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	-
310	G.O. Improvement - 2013A	Special	100,000	100,000	100,000	100,000	100,000
311	G.O. Improvement - 2014A	Special	40,175	39,230	38,285	37,340	41,527
312	G.O. Improvement/Ref- 2015A	Special	272,000	272,000	272,000	210,000	70,000
313	G.O. Improvement - 2016A	Special	118,370	117,495	121,869	120,889	119,908
602	G.O. Improv - 2020A	Special			180,000	180,000	360,000
TOTAL LEVY			5,818,797	5,993,083	6,291,072	6,605,450	6,935,621
CHANGE FROM PRIOR YEAR			2.00%	3.00%	5.0%	5.00%	5.00%
REVENUE & CAPITAL LEVY			3,949,614	4,153,801	4,485,665	4,889,744	5,516,693
CHANGE FROM PRIOR YEAR			3.93%	5.17%	7.99%	9.01%	12.82%
SPECIAL LEVY			1,869,183	1,839,282	1,805,407	1,715,706	1,418,928
CHANGE FROM PRIOR YEAR			-1.84%	-1.60%	-1.84%	-4.97%	-17.30%

Fund	Description	Type	2019	2020	2021	2022	2023
285	HRA - Operating	HRA	57,135	75,955	74,105	72,405	71,150
350	HRA - Transit 2015B Tax Abate	HRA	170,600	172,600	174,450	176,150	178,850
TOTAL LEVY			227,735	248,555	248,555	248,555	250,000
LESS: FISCAL DISPARITIES LEVY			(18,357)	(17,255)	(19,078)	(17,621)	(15,825)
NET LEVY			209,378	231,300	229,477	230,934	234,175
CHANGE FROM PRIOR YEAR			3.40%	10.47%	-0.79%	0.63%	1.40%

Tax Rate Calculation		2019	2020	2021	2022	2023
CERTIFIED LEVY		5,818,797	5,993,083	6,291,072	6,605,450	6,935,621
LESS: FISCAL DISPARITIES LEVY		(476,960)	(440,187)	(457,938)	(447,893)	(421,905)
NET LEVY		5,341,837	5,552,896	5,833,134	6,157,557	6,513,716
MUNICIPAL TAX RATE		41.480%	40.517%	38.329%	38.737%	31.253%
HRA TAX RATE		1.626%	1.688%	1.508%	1.453%	1.124%
TOTAL DIRECT TAX RATE		43.106%	42.205%	39.837%	40.190%	32.376%

Tax Capacity Information		2019	2020	2021	2022	2023
TAX CAPACITY		13,917,172	14,896,070	16,540,281	17,173,702	22,247,473
LESS: FISCAL DISPARITIES		(342,108)	(349,858)	(380,984)	(362,316)	(349,789)
LESS: TAX INCREMENTS		(697,017)	(841,118)	(940,678)	(915,729)	(1,055,627)
CAPACITY FOR LOCAL RATE		12,878,047	13,705,094	15,218,619	15,895,657	20,842,057
% CHANGE FROM PRIOR YEAR		9.95%	6.42%	11.04%	4.45%	31.12%

Projected City Taxes (Value of Home)		2019	2020	2021	2022	2023
150,000	\$	647	\$ 633	\$ 598	\$ 603	\$ 486
225,000	\$	970	\$ 950	\$ 896	\$ 904	\$ 728
400,000	\$	1,724	\$ 1,688	\$ 1,593	\$ 1,608	\$ 1,295
600,000	\$	2,694	\$ 2,638	\$ 2,490	\$ 2,512	\$ 2,024
1,000,000	\$	4,849	\$ 4,748	\$ 4,482	\$ 4,521	\$ 3,642

CITY OF MOUND
SPECIAL LEVIES / DEBT LEVIES

updated 6/29/2022

Collect Year	Improvement & Subsequent Refunding Bonds										2006/07A Ref		Tax Increment & Fire Relief			Special Total	% Change
	2014A GO Imp. Fd 311	2014B GO Ref. Fd 368	2016B REF GO Imp. 08B Fd 362	2009A-18A GO Imp. Fd 363	2011A GO Ref. Fd 370	2011B-20A GO Imp. Fd 364	2020A GO Imp 602	2012A GO Imp. Fd 365	2012B Fire Fd 371	2012B City Fd 371	2013A GO Imp. Fd 310	2015A GO Imp/Ref Fd 312	2016A GO Imp Fd 313	2009D-18A Dump Fd 375	Fire Relief Fd 222		
2018	41,120	75,000	50,000	215,600	342,015	192,523		50,000	160,000	189,000	100,000	272,000	119,246	-	68,001	1,904,154	-10.3%
2019	40,175	75,000	50,000	215,600	333,279	191,158		50,000	160,000	189,000	100,000	272,000	118,370	-	74,601	1,869,183	-1.9%
2020	39,230	75,000	50,000	215,600	205,511	189,353		50,000	160,000	189,000	100,000	272,000	117,495	100,000	76,093	1,839,282	-1.6%
2021	38,285	-	50,000	215,600	200,274	150,000	180,000	50,000	160,000	189,000	100,000	272,000	121,869	-	78,379	1,805,408	-1.9%
2022	37,340		50,000	215,600	173,762	150,000	180,000	50,000	160,000	189,000	100,000	210,000	120,889	-	79,115	1,715,706	-5.2%
2023	41,527		50,000	215,600	179,054	150,000	360,000	50,000			100,000	70,000	119,908		80,697	1,416,787	-21.1%
2024	40,214			215,600		150,000	360,000	50,000			100,000	70,000	118,928	-	82,311	1,187,053	-19.4%
2025	38,639					150,000	360,000	50,000			100,000	70,000	117,947	-	83,957	970,544	-22.3%
2026	42,314					150,000	360,000	50,000			100,000	70,000	122,217	-	85,637	980,167	1.0%
2027	40,582					150,000	360,000	50,000			100,000	70,000	121,131	-	87,349	979,063	-0.1%
2028	38,849						360,000				100,000	70,000	120,046	-	89,096	777,991	-25.8%
2029	37,117						360,000					70,000	118,199	-	90,878	676,194	-15.1%
2030							360,000					70,000	116,885	-	92,696	639,581	-5.7%
2031							360,000					70,000	120,288	-	94,550	644,838	0.8%
2032							360,000									360,000	-79.1%
2033							360,000									360,000	0.0%
2034							360,000									360,000	0.0%
2035							360,000									360,000	0.0%

NOTE: DOES NOT INCLUDE FUTURE BOND ISSUES.

		2019	2020	2020	2021	2021	2022	2023	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
City Council									
101-41110-103	Part-Time Employees	16,250	22,500	16,500	22,500	22,640	22,500	22,500	
101-41110-122	FICA	1,243	1,721	1,263	1,721	1,722	1,721	1,721	
101-41110-151	Workers Comp Insurance Prem	128	130	118	134	96	130	140	
101-41110-200	Office Supplies	-	-	-	-	-	-	-	
101-41110-202	Duplicating and copying supply	2,311	2,500	1,395	2,500	5,003	2,500	4,000	
101-41110-210	Operating Supplies	130	200	248	200	224	200	200	
101-41110-300	Professional Svcs	15	500	-	200	-	200	200	
101-41110-322	Postage	4,835	4,500	4,808	5,000	4,647	5,000	5,000	
101-41110-350	Printing (Newsletter)	7,068	7,000	7,646	7,000	6,113	7,000	11,960	
101-41110-351	Legal Notices Publishing	139	300	381	300	300	300	300	
101-41110-361	General Liability Ins	7,708	7,800	6,906	8,034	7,568	8,275	12,800	
101-41110-430	Miscellaneous (Promotions)	62,695	62,000	67,086	62,000	60,979	2,000	1,000	
101-41110-431	Meeting Expense/Volunteer Recognition	566	1,000	2,053	1,000	1,493	1,000	2,000	
101-41110-433	Dues and Sub	32,583	32,000	34,313	33,000	34,984	33,000	36,000	
101-41110-434	Conference & Training	675	1,500	-	1,500	175	1,500	1,500	
	Total	136,346	143,651	142,717	145,089	145,944	85,326	99,321	16.40%
City Manager									
101-41310-101	F T Empl Regular	119,076	146,213	124,404	149,856	130,959	155,822	169,211	
101-41310-102	F T Empl Overtime	-	-	84	-	-	-	-	
101-41310-103	P T Employees	87	-	-	-	-	-	-	
101-41310-113	Vacation Pay	5,222	-	8,355	-	9,760	-	-	
101-41310-114	Holiday Pay	6,182	-	6,083	-	6,865	-	-	
101-41310-115	Sick Pay	345	-	2,463	-	3,382	-	-	
101-41310-116	Severance Pay	6,625	-	-	-	-	-	-	
101-41310-121	PERA	9,728	10,966	10,576	11,239	11,298	11,687	12,691	
101-41310-122	FICA	10,283	10,424	11,029	11,464	11,760	11,843	12,068	
101-41310-131	Employer Paid Health	3,674	5,850	4,125	5,850	4,125	4,125	4,125	
101-41310-133	Employer Paid Dental	588	657	661	657	661	662	662	
101-41310-134	Employer Paid Life	22	16	15	16	15	15	15	
101-41310-135	Employer Health Care Saving Pl	184	1,500	300	1,500	300	1,500	1,500	
101-41310-137	LTD	545	707	572	724	653	752	820	
101-41310-140	Unemployment Comp	-	-	-	-	-	-	-	
101-41310-151	Worker s Comp Insurance Prem	725	725	656	725	524	725	775	
	Payroll Related	163,286	177,058	169,323	182,030	180,302	187,130	201,866	7.87%
101-41310-200	Office Supplies	23	600	-	200	35	200	200	
101-41310-202	Duplicating and copying supply	520	1,000	111	1,000	363	500	500	
101-41310-203	Printed Forms	-	-	-	-	-	-	-	
101-41310-210	Operating Supplies	-	300	-	300	-	300	300	
101-41310-218	Clothing and Uniforms	38	75	48	75	-	75	75	
101-41310-300	Professional Svcs	-	100	-	100	-	-	-	
101-41310-305	Medical Services	-	100	-	100	-	100	100	
101-41310-321	Telephone, Cells & Radios	690	1,000	680	750	681	700	700	
101-41310-322	Postage	21	100	15	100	21	50	50	
101-41310-328	Employment Advertising	-	-	-	-	-	-	-	
101-41310-331	Use of personal auto	406	1,200	116	1,200	-	600	600	
101-41310-361	General Liability Ins	293	500	443	515	485	515	900	
101-41310-404	Machinery/Equip Repairs/Maint	-	-	-	-	-	-	-	
101-41310-430	Miscellaneous	14	300	442	300	310	300	300	
101-41310-431	Meeting Expense	369	500	266	500	69	500	500	
101-41310-433	Dues and Subscriptions	40	550	40	550	40	550	550	
101-41310-434	Conference & Training	140	3,000	140	3,000	145	2,000	2,000	
	Total	165,840	186,383	171,624	190,720	182,451	193,520	208,641	7.81%

		2019	2020	2020	2021	2021	2022	2023	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
Elections - Presidential Primary new in 2020									
101-41410-102	F T Empl Overtime	-	500	-	-	-	500	-	
101-41410-103	Part-Time Employees	-	-	-	-	-	-	-	
101-41410-121	PERA	-	50	-	-	-	50	-	
101-41410-122	FICA	-	50	-	-	-	50	-	
101-41410-131	Employer Paid Health	-	100	-	-	-	100	-	
101-41410-200	Office Supplies	16	200	138	-	346	200	-	
101-41410-202	Duplicating and copying supply	-	300	90	-	-	300	-	
101-41410-210	Operating Supplies	15	1,000	3,713	-	-	1,000	-	
101-41410-300	Professional Svcs	-	12,000	12,819	-	536	9,000	-	
101-41410-322	Postage	421	400	377	600	-	400	600	
101-41410-331	Use of personal auto	82	100	64	-	-	100	-	
101-41410-351	Legal Notices Publishing	-	500	859	-	-	1,000	-	
101-41410-404	Machinery/Equip Repairs/Maint	1,923	2,500	570	2,500	2,248	2,500	2,500	
101-41410-430	Miscellaneous	-	300	-	-	-	200	-	
101-41410-431	Meeting Expense	-	500	577	-	-	300	-	
	Total	2,457	18,500	19,207	3,100	3,130	15,700	3,100	-80.25%
Finance & Administration									
101-41500-101	F T Empl Regular	255,646	316,590	269,853	335,264	269,108	324,553	325,651	
101-41500-102	F T Empl Overtime	420	-	-	-	-	-	-	
101-41500-103	Part-Time Employees	1,535	15,840	545	15,840	27	-	-	
101-41500-112	Comp Time Pay	1,654	-	2,731	-	545	-	-	
101-41500-113	Vacation Pay	22,176	-	15,828	-	22,506	-	-	
101-41500-114	Holiday Pay	15,789	-	16,264	-	16,823	-	-	
101-41500-115	Sick Pay	11,969	-	15,791	-	10,599	-	-	
101-41500-116	Severance Pay	249	-	-	-	-	-	-	
101-41500-121	PERA	25,566	27,445	25,339	28,995	26,633	27,716	28,549	
101-41500-122	FICA	25,071	27,672	27,383	29,575	26,098	28,271	29,120	
101-41500-131	Employer Paid Health	39,933	42,300	41,175	42,300	42,414	45,675	46,875	
101-41500-133	Employer Paid Dental	1,621	2,101	2,117	2,101	2,037	1,985	1,985	
101-41500-134	Employer Paid Life	306	50	288	50	286	49	49	
101-41500-135	Employer Health Care Saving Pl	4,905	4,800	4,800	4,800	4,618	4,500	4,500	
101-41500-137	LTD	1,414	1,838	1,492	1,947	1,576	1,940	1,998	
101-41500-140	Unemployment Comp	-	-	-	-	-	-	-	
101-41500-151	Worker s Comp Insurance Prem	2,900	2,900	2,624	2,987	2,157	2,900	3,025	
	Payroll Related	411,154	441,536	426,230	463,859	425,427	437,590	441,752	0.95%
101-41500-200	Office Supplies	335	800	594	500	995	500	500	
101-41500-202	Duplicating and copying supply	2,102	2,000	855	2,200	2,339	2,200	2,200	
101-41500-205	Computer Hardware/Software	-	-	74	-	359	-	-	
101-41500-210	Operating Supplies	166	500	53	500	93	500	500	
101-41500-218	Clothing and Uniforms	358	375	222	375	229	300	300	
101-41500-300	Professional Svcs	30	-	-	-	-	-	-	
101-41500-301	Auditing Services	5,765	5,000	6,356	7,500	9,196	6,500	6,500	
101-41500-305	Medical Services	134	100	50	100	-	100	100	
101-41500-315	Service Charges - Bank Fees	7,504	8,600	6,825	4,760	7,298	4,760	4,760	
101-41500-321	Telephone, Cells & Radios	-	-	-	-	-	-	-	
101-41500-322	Postage	1,164	1,500	1,262	1,500	1,290	1,500	1,500	
101-41500-328	Employment Advertising	668	-	-	-	522	-	-	
101-41500-331	Use of personal auto	46	200	16	200	77	200	200	
101-41500-351	Legal Notices Publishing	968	1,400	941	1,400	802	1,400	1,400	
101-41500-361	General Liability Ins	2,083	2,100	1,859	2,163	2,038	2,163	2,800	
101-41500-430	Miscellaneous	-	-	-	-	-	-	-	
101-41500-431	Meeting Expense	116	100	-	125	75	125	125	
101-41500-433	Dues and Subscriptions	745	1,000	540	1,000	679	1,000	1,000	
101-41500-434	Conference & Training	748	3,000	440	3,000	565	2,500	2,500	
101-41500-438	Licenses and Taxes	-	-	-	-	-	-	-	
101-41500-440	Other Contractual Services - Shred	72	150	180	150	62	150	150	
	Total	434,158	468,361	446,497	489,332	452,046	461,488	466,287	1.04%

		2019	2020	2020	2021	2021	2022	2023	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
Assessor									
101-41550-440	Other Contractual Services	119,000	124,000	122,968	128,000	128,042	132,000	137,000	
	Total	119,000	124,000	122,968	128,000	128,042	132,000	137,000	3.79%
Legal									
101-41600-300	Professional Svcs - K&G	5,519	40,000	5,054	30,000	18,201	30,000	90,000	
101-41600-304	Legal Fees - Prosecutor	50,473	50,000	50,000	50,000	50,000	50,000	50,000	
101-41600-314	Legal P/W	2,231	-	5,044	-	6,250	-	-	
101-41600-316	Legal P & I	2,832	-	15,482	-	4,530	-	-	
101-41600-318	Legal Parks	-	-	-	-	-	-	-	
101-41600-361	General Liability Ins	130	200	177	206	194	212	400	
101-41600-450	Board of Prisoners	5,929	10,000	2,429	10,000	8,838	10,000	10,000	
	Total	67,114	100,200	78,186	90,206	88,013	90,212	150,400	66.72%
Centennial Building (5341 Maywood)									
101-41910-200	Office Supplies	52	-	-	-	-	-	-	
101-41910-210	Operating Supplies	1,320	2,000	1,300	2,000	760	2,000	2,000	
101-41910-220	Equip. Parts, Repair/Maintenance Supply	32	200	25	200	50	-	-	
101-41910-300	Professional Svcs	-	-	-	-	-	-	-	
101-41910-321	Telephone, Cells & Radios	908	1,100	941	1,100	970	1,100	1,100	
101-41910-322	Postage	-	-	-	-	-	-	-	
101-41910-361	General Liability Ins	4,009	4,100	3,630	4,223	3,978	4,350	5,600	
101-41910-381	Electric Utilities	12,777	14,000	11,876	14,000	12,114	14,000	12,000	
101-41910-383	Gas Utilities	8,272	8,000	6,089	8,500	6,109	8,500	8,500	
101-41910-384	Refuse/Garbage Disposal	-	300	-	-	-	-	-	
101-41910-400	Buildings Repairs & Maintenance	12,515	10,000	-	10,000	509	10,000	10,000	
101-41910-430	Miscellaneous	-	-	-	-	-	-	-	
101-41910-438	Licenses and Taxes	-	-	-	-	-	-	-	
101-41910-440	Other Contractual Services	6,076	7,000	5,703	7,000	5,656	7,000	7,000	
101-41910-460	Janitorial Services	6,013	7,000	5,100	7,000	5,100	7,000	7,000	
	Total	51,974	53,700	34,664	54,023	35,246	53,950	53,200	-1.39%
Information Technology									
101-41920-200	Office Supplies	-	-	-	-	-	-	-	
101-41920-202	Duplicating and copying supply	-	-	-	-	-	-	-	
101-41920-205	Computer Hardware/Software	2,501	8,000	11,408	8,000	1,426	8,000	8,000	
101-41920-210	Operating Supplies	-	-	-	-	-	-	-	
101-41920-321	Telephone & Cells - Internet	2,225	3,500	2,100	3,500	2,100	3,500	3,500	
101-41920-440	Other Contractual Services	24,728	30,000	45,394	30,000	35,475	30,000	36,000	
	Total	29,454	41,500	58,902	41,500	39,001	41,500	47,500	14.46%

		2019	2020	2020	2021	2021	2022	2023	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
City Hall (2415 Wilshire)									
101-41930-200	Office Supplies	1,423	2,000	2,541	2,000	1,714	2,000	2,000	
101-41930-202	Duplicating and copying supply	413	-	3,674	-	760	-	-	
101-41930-210	Operating Supplies	915	2,500	1,650	2,500	1,196	2,500	2,500	
101-41930-220	Equip. Parts, Repair/Maint Supply	270	-	4,741	-	-	-	-	
101-41930-321	Telephone, Cells & Radios	5,449	5,700	5,650	5,700	5,819	5,700	5,700	
101-41930-322	Postage	2	300	-	300	-	-	-	
101-41930-361	General Liability Ins	3,795	3,800	3,364	3,914	3,687	4,031	7,000	
101-41930-381	Electric Utilities	16,664	18,000	16,191	18,000	16,341	18,000	18,000	
101-41930-383	Gas Utilities	1,325	1,000	924	1,500	1,421	1,500	1,500	
101-41930-384	Refuse/Garbage Disposal	1,207	1,000	1,405	1,500	1,219	1,500	1,500	
101-41930-400	Buildings Repairs & Maintenance	5,584	6,500	10,194	6,500	8,361	6,500	8,000	
101-41930-430	Miscellaneous	50	-	50	-	50	-	-	
101-41930-440	Other Contractual Services	3,471	4,000	4,889	5,000	7,126	5,000	5,000	
101-41930-460	Janitorial Services	6,919	8,500	6,600	8,000	6,600	8,000	8,000	
	Total	47,487	53,300	61,873	54,914	54,294	54,731	59,200	8.16%
Police									
	Payroll Related (Retirements)	529	525	529	525	529	529	529	0.00%
101-42110-321	Telephone, Cells & Radios	2,070	3,000	2,105	3,000	2,141	3,000	3,000	
101-42110-361	General Liability Ins	3,076	3,200	2,833	3,296	3,105	3,395	-	
101-42110-402	Building Maintenance	1,862	-	-	-	-	-	-	
101-42110-430	Miscellaneous	-	-	48	-	-	-	-	
101-42110-440	Other Contractual Services	1,778,032	1,831,373	1,822,928	1,877,157	1,841,157	1,942,858	2,040,000	
	Total	1,785,569	1,838,098	1,828,443	1,883,978	1,846,932	1,949,782	2,043,529	4.81%
Emergency Preparedness									
101-42115-101	F T Empl Regular	18,473	23,612	19,112	24,205	23,976	24,932	25,682	
101-42115-113	Vacation Pay	646	-	600	-	755	-	-	
101-42115-114	Holiday Pay	949	-	996	-	1,840	-	-	
101-42115-115	Sick Pay	469	-	1,265	-	780	-	-	
101-42115-116	Severance Pay	-	-	-	-	-	-	-	
101-42115-121	PERA	1,541	1,771	1,648	1,815	2,051	1,870	1,926	
101-42115-122	FICA	1,428	1,806	1,477	1,852	1,945	1,907	1,965	
101-42115-131	Employer Paid Health	4,830	5,040	5,040	5,040	5,345	5,460	5,670	
101-42115-133	Employer Paid Dental	185	184	185	184	185	185	185	
101-42115-134	Employer Paid Life	4	4	4	4	4	4	4	
101-42115-135	Employer Health Care Saving PI	420	420	420	420	420	420	420	
101-42115-137	LTD	86	43	93	44	101	46	47	
101-42115-151	Worker s Comp Insurance Prem	362	400	362	412	298	424	440	
	Payroll Related	29,393	33,281	31,202	33,977	37,700	35,249	36,340	3.09%
101-42115-202	Duplicating and copying supply	-	100	19	100	-	100	100	
101-42115-210	Operating Supplies	808	1,500	665	1,500	1,042	1,400	1,500	
101-42115-212	Motor Fuels	327	500	151	500	230	300	540	
101-42115-220	Equip. Parts, Repair/Maintenance Supply	-	100	-	100	-	600	300	
101-42115-321	Telephone, Cells & Radios	400	1,000	1,978	1,280	1,188	1,340	1,340	
101-42115-329	Sirens/Phone Lines	1,911	2,200	2,490	2,500	2,561	2,600	2,700	
101-42115-361	General Liability Ins	519	600	533	600	565	600	800	
101-42115-381	Electric Utilities	525	600	518	600	530	600	600	
101-42115-430	Miscellaneous				200	64	200	200	
101-42115-433	Dues & Subscriptions	203	200	200	200	200	200	200	
101-42115-434	Conference & Training	882	1,600	25	1,600	893	1,600	1,600	
101-42115-440	Other Contractual Services	4,646	4,700	4,342	3,500	3,300	3,500	3,500	
	Total Emergency Preparedness	39,614	46,381	42,123	46,657	48,273	48,289	49,720	2.96%

		2019	2020	2020	2021	2021	2022	2023	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
Planning & Inspections									
101-42400-101	F T Empl Regular	155,067	203,447	165,420	209,558	166,238	217,539	224,063	
101-42400-102	F T Empl Overtime	489	1,000	253	1,000	-	1,000	1,000	
101-42400-112	Comp Time Pay	-	-	99	-	327	-	-	
101-42400-113	Vacation Pay	7,975	-	12,593	-	14,143	-	-	
101-42400-114	Holiday Pay	8,499	-	8,887	-	8,911	-	-	
101-42400-115	Sick Pay	8,234	-	8,303	-	10,202	-	-	
101-42400-116	Severance Pay	15,612	-	-	-	-	-	-	
101-42400-121	PERA	13,541	15,333	14,852	15,792	15,172	16,390	16,880	
101-42400-122	FICA	13,329	15,640	14,081	16,108	14,305	16,718	17,217	
101-42400-131	Employer Paid Health	25,835	34,560	26,235	34,560	27,401	28,215	29,205	
101-42400-133	Employer Paid Dental	1,045	1,261	1,270	1,261	1,270	1,270	1,270	
101-42400-134	Employer Paid Life	61	30	29	30	29	30	30	
101-42400-135	Employer Health Care Savings PI	2,521	2,880	2,880	2,880	2,880	2,880	2,880	
101-42400-136	Post Retirement Health/Dental							-	
101-42400-137	LTD	723	927	831	955	900	991	1,020	
101-42400-140	Unemployment Comp	-	-	433	-	-	-	-	
101-42400-151	Worker s Comp Ins Prem	1,813	1,900	1,719	1,957	1,413	1,900	1,970	
	Payroll Related	254,744	276,979	257,885	284,101	263,191	286,933	295,535	3.00%
101-42400-200	Office Supplies	51	200	119	200	115	200	200	
101-42400-202	Duplicating and copying supply	3,055	3,000	878	3,000	1,418	3,000	3,000	
101-42000-205	Computer Hardware/Software	2,230	2,000	3,811	2,000	1,920	2,000	2,000	
101-42400-210	Operating Supplies	4	200	163	200	57	200	200	
101-42400-212	Motor Fuels	273	1,000	151	1,000	230	1,000	1,000	
101-42400-218	Clothing and Uniforms	75	300	161	300	52	300	300	
101-42400-300	Professional Svcs	15,330	15,000	16,625	20,000	35,718	20,000	20,000	
101-42400-305	Medical Services	193	100	-	100	-	100	100	
101-42400-308	Building Inspection Fees	148,283	175,000	147,702	175,000	207,599	175,000	175,000	
101-42400-321	Telephone, Cells & Radios	676	720	636	720	543	720	720	
101-42400-322	Postage	800	900	762	900	1,237	900	900	
101-42400-328	Employment Advertising	667	-	-	-	-	-	-	
101-42400-331	Use of personal auto	-	100	-	100	-	100	100	
101-42400-351	Legal Notices Publishing		500	198	500	378	500	500	
101-42400-361	General Liability Ins	2,544	2,600	2,302	2,678	2,523	2,758	2,200	
101-42400-430	Miscellaneous	-	-	-	-	-	-	-	
101-42400-431	Meeting Expense	321	500	-	500	50	500	500	
101-42400-433	Dues and Subscriptions	-	120	-	120	-	120	120	
101-42400-434	Conference & Training	309	2,000	1,159	2,000	334	2,000	2,000	
101-42400-440	Other Contractual Services	1,495	6,900	78	6,900	1,495	6,900	6,900	
	Total	431,050	488,119	432,630	500,319	516,860	503,232	511,275	1.60%

		2019	2020	2020	2021	2021	2022	2023	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
Streets									
101-43100-101	F T Empl Regular	211,652	271,348	220,669	276,700	175,254	288,980	297,596	
101-43100-102	F T Empl Overtime	21,102	12,000	13,451	12,000	12,549	12,000	12,000	
101-43100-103	Part-Time Employees	-	7,000	12,919	7,000	-	-	-	
101-43100-112	Comp Time Pay	3,528	-	4,057	-	5,015	-	-	
101-43100-113	Vacation Pay	8,504	-	15,902	-	15,305	-	-	
101-43100-114	Holiday Pay	11,524	-	12,492	-	10,432	-	-	
101-43100-115	Sick Pay	9,685	-	11,781	-	12,469	-	-	
101-43100-116	Severance Pay	2,218	-	6,602	-	-	-	-	
101-43100-121	PERA	19,950	21,251	20,876	21,652	17,420	22,573	23,220	
101-43100-122	FICA	18,996	22,212	21,149	22,621	16,768	23,025	23,684	
101-43100-131	Employer Paid Health	45,922	52,080	50,078	52,080	36,421	55,860	57,060	
101-43100-133	Employer Paid Dental	2,023	2,732	2,175	2,732	1,683	2,768	2,768	
101-43100-134	Employer Paid Life	97	53	166	53	165	52	52	
101-43100-135	Employer Health Care Saving Pl	4,611	5,040	4,932	5,040	3,825	5,040	5,040	
101-43100-136	Post Retirement Health/Dental	15,478	21,631	16,190	21,631	16,740	21,631	21,631	
101-43100-137	LTD	970	1,337	1,099	1,374	913	1,433	1,467	
101-43100-138	SICK FFCRA-COVID-19 Pay	-	-	-	-	1,574	-	-	
101-43100-151	Worker s Comp Insurance Prem	25,000	25,000	22,624	25,750	18,597	25,000	30,000	
	Payroll Related	401,260	441,683	437,162	448,633	345,130	458,362	474,518	3.52%
Streets									
101-43100-200	Office Supplies	16	50	11	50	39	50	50	
101-43100-202	Duplicating and copying supply	93	200	23	200	12	200	200	
101-43100-203	Printed Forms	-	-	-	-	-	-	-	
101-43100-205	Computer Hardware/Software	2,717	3,500	2,466	3,500	2,466	3,500	3,500	
101-43100-210	Operating Supplies	5,687	12,000	8,185	12,000	3,307	12,000	12,000	
101-43100-212	Motor Fuels	24,442	15,000	15,821	20,000	21,692	20,000	35,000	
101-43100-218	Clothing and Uniforms	4,847	3,500	3,591	4,500	3,726	3,500	3,500	
101-43100-220	Equip. Parts, Repair/Maint Supply	16,013	20,000	26,257	20,000	25,586	20,000	25,000	
101-43100-224	Street Maint Materials	87,734	85,000	63,585	85,000	36,261	85,000	85,000	
101-43100-226	Sign Repair Materials	11,149	15,000	12,625	15,000	9,208	15,000	15,000	
101-43100-300	Professional Svcs	19,085	20,000	10,556	20,000	15,829	20,000	20,000	
101-43100-305	Medical Services	1,007	1,400	213	1,400	923	1,400	1,400	
101-43100-321	Telephone, Cells & Radios	6,710	7,000	8,328	7,000	5,963	7,000	7,000	
101-43100-322	Postage	45	100	5	100	49	100	100	
101-43100-328	Employment Advertising	451	200	398	200	-	200	200	
101-43100-361	General Liability Ins	8,268	7,300	9,238	7,519	7,083	7,745	13,000	
101-43100-381	Electric Utilities	72,191	85,000	69,000	65,000	66,078	65,000	70,000	
101-43100-383	Gas Utilities	2,151	3,000	1,648	3,000	1,587	3,000	3,000	
101-43100-384	Refuse/Garbage Disposal	867	300	3,520	1,000	801	1,000	1,000	
101-43100-400	Buildings Repairs & Maintenance	80,132	19,000	17,610	19,000	23,700	24,000	24,000	
101-43100-404	Machinery/Equip Repairs/Maint	24,015	15,000	21,121	20,000	38,658	-	30,000	
101-43100-430	Miscellaneous	271	300	-	300	106	300	300	
101-43100-433	Dues and Subscriptions	142	250	109	250	113	250	250	
101-43100-434	Conference & Training	2,537	4,000	1,150	4,000	1,322	4,000	4,000	
101-43100-438	Licenses and Taxes	59	400	288	400	-	400	400	
101-43100-440	Other Contractual Services	79,389	60,000	66,869	70,000	112,199	115,000	135,000	
101-43100-455	Permits	-	260	-	260	-	260	260	
101-43100-460	Janitorial Services	1,771	1,300	1,310	1,300	1,521	1,300	1,800	
	Total	853,049	820,743	781,089	829,612	723,359	868,567	965,478	11.16%

		2019	2020	2020	2021	2021	2022	2023	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
Parks									
101-45200-101	F T Empl Regular	139,310	209,882	131,185	213,413	152,188	223,787	230,454	
101-45200-102	F T Empl Overtime	3,933	7,000	3,197	7,000	6,310	7,000	7,000	
101-45200-103	Part-Time EE (\$36K Gross)	9,688	20,000	5,418	20,000	16,455	16,000	11,000	
101-45200-112	Comp Time Pay	9,469	-	8,548	-	20,651	-	-	
101-45200-113	Vacation Pay	6,288	-	5,350	-	7,784	-	-	
101-45200-114	Holiday Pay	7,447	-	8,006	-	8,986	-	-	
101-45200-115	Sick Pay	8,532	-	4,957	-	12,229	-	-	
101-45200-116	Severance Pay	522	-	6,602	-	2,310	-	-	
101-45200-121	PERA	13,066	16,266	12,093	16,531	15,867	17,309	17,809	
101-45200-122	FICA	15,125	19,346	13,908	19,616	18,859	20,409	20,919	
101-45200-131	Employer Paid Health	16,597	34,314	15,452	34,314	16,015	27,960	32,160	
101-45200-133	Employer Paid Dental	811	1,681	626	1,681	1,142	1,693	1,693	
101-45200-134	Employer Paid Life	101	40	144	40	156	40	40	
101-45200-135	Employer Health Care Saving Pl	3,023	3,840	2,594	3,840	3,687	3,840	3,840	
101-45200-137	LTD	682	1,014	627	1,042	873	1,091	1,114	
101-45200-138	SICK FFCRA-COVID-19 Pay	-	-	-	-	881	-	-	
101-45200-140	Unemployment Comp								
101-45200-151	Worker s Comp Insurance Prem	12,500	13,000	11,765	13,390	9,671	13,000	15,000	
	Payroll Related	247,094	326,384	230,472	330,867	294,064	332,129	341,029	2.68%
Parks									
101-45200-200	Office Supplies	16	200	11	200	44	200	200	
101-45200-202	Duplicating and copying supply	803	200	45	200	203	200	200	
101-45200-205	Computer Hardware/Software	2,717	2,550	2,466	2,550	2,456	2,550	2,550	
101-45200-210	Operating Supplies	8,742	12,000	18,125	15,000	9,430	15,000	15,000	
101-45200-212	Motor Fuels	8,434	8,000	7,574	8,000	11,695	8,000	15,000	
101-45200-218	Clothing and Uniforms	3,559	4,000	3,588	4,000	4,850	3,000	4,000	
101-45200-220	Equip. Parts, Repair/Maintenance Supply	10,135	16,000	22,190	16,000	20,602	16,000	20,000	
101-45200-232	Landscape Material	16,697	15,000	14,715	17,000	17,710	20,000	20,000	
101-45200-300	Professional Svcs	2,346	-	-	-	-	-	-	
101-45200-305	Medical Services	912	700	393	700	212	700	700	
101-45200-321	Telephone, Cells & Radios	2,529	3,000	3,430	3,000	2,690	300	3,000	
101-45200-322	Postage	10	100	6	100	11	100	100	
101-45200-328	Employment Advertising	1,427	300	1,425	300	1,456	300	1,500	
101-45200-351	Legal Notices Publishing	-	100	94	100	-	100	100	
101-45200-361	General Liability Ins	11,316	5,000	5,080	5,150	4,851	5,150	5,200	
101-45200-381	Electric Utilities	1,469	3,000	2,229	3,000	2,350	3,000	3,000	
101-45200-383	Gas Utilities	4,866	4,500	5,036	4,500	6,484	4,500	7,000	
101-45200-384	Refuse/Garbage Disposal	8,853	4,000	3,013	8,000	5,867	1,800	1,800	
101-45200-400	Buildings Repairs & Maintenance	12,110	2,500	12,109	2,500	2,672	5,000	5,000	
101-45200-404	Machinery/Equip Repairs/Maint	2,454	13,500	3,071	12,000	22,124	11,500	22,000	
101-45200-410	Rentals (GENERAL)	9,569	10,000	7,852	10,000	8,342	10,000	10,000	
101-45200-431	Meeting Expense	-	500	-	500	-	500	500	
101-45200-433	Dues and Subscriptions	(38)	300	71	300	85	300	300	
101-45200-434	Conference & Training	2,071	3,000	(279)	3,000	1,109	3,000	3,000	
101-45200-438	Licenses and Taxes	290	600	463	600	239	600	600	
101-45200-440	Other Contractual Services	25,361	25,000	30,225	25,000	38,571	25,000	35,000	
101-45200-460	Janitorial Services	213	-	1,169	-	1,376	-	-	
101-45200-533	City Tree Removal	15,280	25,000	40,301	25,000	8,923	30,000	60,000	
101-45200-534	Tree Planting	742	-	-	-	-	-	-	
	Total	399,977	485,434	414,874	497,567	468,416	498,929	576,779	15.60%
Other									
101-49300-700	Trans - FIRE (Pension/Bldg sp levy)	432,746	448,479	473,653	465,970	465,970	477,946	649,071	35.80%
101-49300-700	Transfers - Liquor Profits (+30K MSA)	170,000	175,000	175,000	230,000	230,000	280,000	330,000	
101-49840-300	Professional Svcs - LMCC TV	36,106	42,300	32,638	42,300	28,229	42,300	42,000	171,125
101-49840-500	Capital Outlay	33,188	-	-	-	-	-	-	
101-49999-140	Contingency	-	75,000	56,006	50,000	5,974	60,000	3,000	
101-49999-300	Professional Svcs (Labor Attorney)	8,250	5,000	1,122	8,000	2,218	1,000	1,000	
101-49999-500	Improvements Other	-	-	-	-	-	-	-	
101-49999-430	Miscellaneous (Abatement/Trans)	1,630	6,000	485	6,000	1,587	5,000	3,000	
	Total	681,920	751,779	738,904	802,270	733,978	866,246	1,028,071	18.68%
TOTAL EXPENDITURES									
		5,245,009	5,620,149	5,374,701	5,757,287	5,465,985	5,863,471	6,399,501	9.14%

		2019	2020	2020	2021	2021	2022	2023	%
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
FUND 4XX CAPITAL REPLACEMENT/RESERVE FUNDS (NEW IN 2018) - Excluding IRRF						-			
101-41910 - Fund 405	Capital Outlay FA - Centennial Bldg	24,080	20,000						
101-41920 - Fund 403	Capital Outlay FA - Gen Govt		20,000	20,578					
101-41930 - Fund 405	Capital Outlay FA - City Hall	39,547							
101-42115 - Fund 403	Capital Outlay FA - Emergency Prep		-						
101-42400 - Fund 403	Capital Outlay FA - Parks		-	83,019	60,000	58,822			
101-43100 - Fund 403	Capital Outlay FA - Streets	42,628	225,100	238,974	63,000	52,663	25,000	25,000	
101-45200 - 403/4/5	Capital Outlay FA - Parks	362,676	55,000	100,813	55,000	180,791		6,000	
			-						
FUND 403/04/05	Reserve Funding	(58,931)	177,900	54,616	377,000	262,724	635,000	364,000	
	Total Capital Reserve Funds	410,000	498,000	498,000	555,000	555,000	660,000	395,000	-40.15%
					2021	21 FUND			
SUMMARY:					LEVY	BALANCE			
Fund 403	Cap Replacement - Vehicles & Equip	+ sales of vehicles & equipment			340,000	457,560			
Fund 404	Community Investment Fund	+ Park Dedication Fees			140,000	(19,794)			
Fund 405	Cap Replacement - City Buildings				75,000	140,291			
	Total				555,000	578,057			

		2019	2020	2020	2021	2021	2022	2023	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
AREA FIRE SERVICES									
222-42260-31010	Current Ad Val Taxes Relief	74,601	76,190	76,093	78,379	78,379	79,115	82,839	
222-42260-31015	Ad Valorem Taxes Rent	160,000	160,000	160,000	160,000	160,000	160,000	-	
222-42260-32215	Fire Permits	336	-	260	-	165	-	-	
222-42260-32216	Burn Permits	-	-		-	-	-	-	
222-42260-33100	Federal Grants and Aids	58,934	-	151,758	-	4,483	-	-	
222-42260-33160	Grants from other Govt. Units	4,424	-	1,809	-	3,650	-	-	
222-42260-33400	State Grants and Aids	149,735	150,000	138,667	120,000	154,191	120,000	132,521	
222-42260-33401	Local Government Aid	-	-						
222-42260-34200	Public Safety Charges for Srvs	-	-	-	-	-	-		
222-42260-34202	Fire Protection Svc Contracts	486,805	501,521	501,522	511,514	511,514	533,700	548,325	
222-42260-36200	Miscellaneous Revenues	-	-	2,000	-	17	-		
222-42260-36210	Interest Earnings	13,688	-	1,954	-	1,165	-		
222-42260-36230	Contributions and Donations	34,895	-	7,338	-	29,001	-		
222-42260-36240	Refunds and Reimbursements	3,152	-	4,158	-	9,552	-		
222-42260-39101	Sales of General Fixed Assets	-	-	2,996	-	13,500	-		
222-42260-39203	Transfer from Other Fund	432,746	448,479	448,479	465,970	465,970	477,946	649,071	
222-42260-39310	Proceeds-GO Bonds	-	-	575,000	-	-	-	-	
222-42260-39320	Premiums on Bonds Sold	-	-	37,705	-	-	-	-	
	TOTAL REVENUES	1,419,316	1,336,190	2,109,739	1,335,863	1,431,587	1,370,761	1,412,756	3.06%
AREA FIRE SERVICES									
222-42260-101	F T Empl Regular	144,766	175,184	156,012	180,433	153,300	188,103	196,981	
222-42260-102	F T Empl Overtime	-	-	89	-	378	-	-	
222-42260-113	Vacation Pay	15,736	-	10,070	-	17,661	-	-	
222-42260-114	Holiday Pay	7,817	-	8,041	-	8,641	-	-	
222-42260-115	Sick Pay	2,859	-	2,402	-	3,291	-	-	
222-42260-116	Staff Contingency	-	-	-	-	-	-	50,400	One Time
222-42260-121	PERA	23,743	23,885	24,425	24,601	25,745	25,508	26,823	
222-42260-122	FICA	18,074	20,032	19,694	21,245	21,368	22,400	24,527	
222-42260-124	Fire Pens Contrib	129,000	132,000	132,000	135,300	135,300	138,000	144,900	
222-42260-124	2% Fire State Aid flow through	121,269	150,000	118,587	120,000	127,591	120,000	132,521	
222-42260-131	Employer Paid Health	19,200	24,600	20,400	25,882	21,789	27,600	24,450	
222-42260-133	Employer Paid Dental	1,058	1,051	1,058	1,051	1,058	1,058	1,147	
222-42260-134	Employer Paid Life	24	25	24	25	24	25	27	
222-42260-135	Health Care Saving PI	2,400	2,400	2,400	2,400	2,400	2,400	2,600	
222-42260-137	LTD	713	920	753	947	810	988	1,034	
222-42260-151	Worker s Comp Insurance Prem	37,114	40,000	36,086	40,000	28,889	40,000	45,000	
222-42260-170	Fire Chief-Officer Pay	40,500	31,600	36,821	36,400	38,050	38,200	39,700	
222-42260-175	Fire Duty-Officer Pay	12,791	(3,304)	13,778	-	19,596	-	-	
222-42260-180	Fire-Drill Pay	10,056	13,200	10,691	15,120	14,322	15,600	20,800	
222-42260-185	Maintenance Pay	16,104	16,640	13,997	18,480	14,283	19,080	22,680	
222-42260-190	Fire-Monthly Salaries	76,244	117,400	112,525	122,200	107,886	129,600	169,820	+ \$3/hr
	Total Payroll Related	679,468	745,633	719,853	744,084	742,382	768,561	903,410	17.55%
222-42260-200	Office Supplies	734	1,800	1,424	1,800	1,093	1,800	1,500	
222-42260-202	Duplicating and copying supply	1,983	1,600	2,093	1,800	2,165	1,800	1,200	
222-42260-205	Computer Hardware/Software	233	1,800	3,164	1,500	1,002	1,500	1,500	
222-42260-208	Instructional Supplies	374	720	1,094	900	892	900	900	
222-42260-210	Operating Supplies	20,837	18,000	29,111	18,000	16,670	22,000	22,000	
222-42260-212	Motor Fuels	6,942	7,440	6,621	7,200	8,375	7,200	9,000	
222-42260-216	Cleaning Supplies	350	720	443	720	72	720	720	
222-42260-217	Fire Prevention Supplies	2,018	1,800	1,570	1,920	1,980	1,920	1,920	
222-42260-219	Safety supplies	28,309	22,000	28,407	28,000	36,532	28,000	28,480	
222-42260-300	Professional Srvs	858	3,600	-	3,000	1,000	3,000	3,000	
222-42260-301	Auditing and Acct g Services	4,228	4,400	4,302	4,800	4,965	4,800	5,100	
222-42260-305	Medical Services	4,325	5,200	7,177	5,400	3,747	5,400	5,400	
222-42260-307	Admin/Finance/Computer Chgs	14,505	14,500	15,229	15,700	15,687	15,700	16,656	
222-42260-308	Building Inspection Fees	-	5,000	688	2,000	-	2,000	4,000	
222-42260-315	Service Charges	1,577	1,000	1,564	1,200	1,345	1,600	1,600	
222-42260-321	Telephone, Cells, & Radios	25,548	22,000	47,745	33,000	33,097	33,600	34,600	

		2019	2020	2020	2021	2021	2022	2023	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
222-42260-322	Postage	338	600	288	600	370	600	600	
222-42260-325	Pagers-Fire Dept.	4,261	5,400	7,191	5,400	9,187	5,400	5,400	
222-42260-331	Use of personal auto	-	400	-	600	-	600	600	
222-42260-361	General Liability Ins	9,687	11,500	10,181	12,000	11,304	12,000	14,500	
222-42260-381	Electric Utilities	16,664	17,200	16,190	17,400	16,341	17,400	17,400	
222-42260-383	Gas Utilities	7,394	9,600	5,237	9,000	7,636	9,600	10,200	
222-42260-384	Refuse/Garbage Disposal	1,207	1,500	1,405	1,500	1,219	1,500	1,500	
222-42260-401	Building Repairs	11,067	6,000	1,518	5,000	1,752	5,000	6,000	
222-42260-402	Building Maintenance	10,438	6,000	9,138	5,000	10,585	5,000	6,000	
222-42260-409	Other Equipment Repair	16,476	24,000	27,518	22,000	35,690	24,000	24,000	
222-42260-412	Building Rentals	282,940	282,940	282,940	282,940	282,940	282,940	-	
222-42260-430	Miscellaneous	2,131	1,200	1,089	1,200	877	1,200	1,200	
222-42260-431	Meeting Expense	513	400	140	400	247	400	400	
222-42260-433	Dues and Subscriptions	4,269	4,800	4,502	4,800	4,176	4,920	4,920	
222-42260-434	Conference & Training	25,046	18,000	11,881	18,000	35,425	18,000	19,200	
222-42260-438	Licenses and Taxes	80	-	30	-	-	-	-	
222-42260-440	Other Contractual Services	9,534	10,800	12,105	10,800	15,200	12,000	12,600	
222-42260-460	Janitorial Services	3,907	4,800	3,588	4,800	3,588	4,800	4,200	
222-42260-500	Capital Outlay FA	110,413	66,988	213,547	799,200	83,657	-	675,554	
222-42260-525	Other Capital Improvements	-	-	-	-	-	-	35,100	
222-42260-590	Facility Replacement Reserve	-	-	-	10,000	-	-	20,000	
222-42260-600	Debt Srv Principal	55,000	55,000	55,000	55,000	55,000	115,000	170,000	
222-42260-611	Bond Interest	13,050	11,950	11,950	10,850	19,379	20,650	17,800	
222-42260-620	Fiscal Agent s Fees	96	500	100	550	150	150	150	
222-42260-621	Discount on Bonds Issued	-	-	12,705	-	-	-	-	
	TOTAL EXPENDITURES	1,376,800	1,396,791	1,558,728	2,148,064	1,465,727	1,441,661	2,088,310	44.85%
								Excl. Truck	-2.01%
	CHANGE IN FUND BALANCE	42,516	(60,601)	551,011	(812,201)	(34,140)	(70,900)	(675,554)	Truck
BEGINNING FUND BALANCE		511,540	554,056	554,056	1,105,067	1,105,067	1,070,927	1,000,027	
INCREASE / (DECREASE) IN FUND BALANCE		42,516	(60,601)	551,011	(812,201)	(34,140)	(70,900)	(675,554)	
ENDING FUND BALANCE		554,056	493,455	1,105,067	292,866	1,070,927	1,000,027	324,473	

City of Mound
Fire Area Formula
07/14/2022

	2020 Land Market Values	2021 Land Market Values	2022 Land Market Values	Prorated %
MINNETONKA BEACH	0	0	0	0.00%
MINNETRISTA	360,606,800	380,596,300	526,190,800	5.87%
SHOREWOOD	49,010,000	51,968,000	80,086,000	0.84%
SPRING PARK	157,278,100	154,754,100	201,014,100	2.38%
MOUND	679,382,200	707,983,300	969,011,500	10.91%
Total:	1,246,277,100	1,295,301,700	1,776,302,400	20.00%
Percentage			20.00%	

	2020 Building Market Values	2021 Building Market Values	2022 Building Market Values	Prorated %
MINNETONKA BEACH			0	0.00%
MINNETRISTA	468,406,400	486,182,700	590,796,200	9.07%
SHOREWOOD	31,194,000	32,413,000	39,638,000	0.61%
SPRING PARK	180,661,000	189,062,000	216,384,000	3.44%
MOUND	877,858,000	911,765,000	1,088,241,200	16.89%
Total:	1,558,119,400	1,619,422,700	1,935,059,400	30.01%
Percentage			30.00%	

2019 Population	2020 Population	2021 Population	Prorated %
0			0.00%
4,481	4,566	4,749	8.63%
239	238	238	0.45%
1,732	1,734	1,736	3.25%
9,447	9,398	9,408	17.67%
15,899	15,936	16,131	30.00%
		30.00%	

2019 Hours	2020 Hours	2021 Hours	Prorated %
			0.00%
1,320	2,228	1,979	3.63%
67	260	95	0.28%
1,906	2,329	2,473	4.40%
5,109	6,294	6,424	11.70%
8,402	11,111	10,971	20.01%
		20.00%	

OPTION C

2023 Calculated Total %	Actual 2022 %	Diff
0.00%	0.00%	0.00%
27.20%	26.81%	0.39%
2.16%	2.11%	0.05%
13.47%	13.75%	-0.28%
57.17%	57.33%	-0.16%
100.00%	100.00%	0.00%
100.00%		

Calculated Total \$	Actual 2022 \$	Diff
0	0	0
348,224	335,329	12,895
27,653	26,391	1,262
172,448	171,980	468
731,910	717,061	14,850
1,280,235	1,250,760	29,475
100.00%		

2023
BUDGET RECAP

OPERATING COSTS	892,285
CAPITAL OUTLAY	243,050
FIREMAN'S RELIEF PENSION	144,900
BUILDING PAYMENT	<u>0</u>
TOTAL 2023 FIRE COSTS	<u>1,280,235</u>

2023 OPERATING COST BREAKDOWN FOR EACH CONTRACTING CITY

MINNETRISTA	1,280,235	x	27.20%	348,224
SHOREWOOD	1,280,235	x	2.16%	27,653
SPRING PARK	1,280,235	x	13.47%	172,448
MOUND	1,280,235	x	57.17%	<u>731,910</u>
TOTAL			100.00%	<u>1,280,235</u>

AREA FIRE SERVICE FUND BALANCE

BALANCE JANUARY 1, 2022 (Audit)	395,373
ESTIMATED 2022 REVENUES	1,250,760
ESTIMATED 2022 EXPENDITURES	<u>-1,321,660</u>
ESTIMATED 2022 FUND BALANCE	324,473
ADD 2023 ESTIMATED REVENUE	1,280,235
LESS 2023 ESTIMATED EXPENDITURES	<u>-1,280,235</u>
PROJECTED BALANCE DECEMBER 31, 2023	<u>324,473</u>

2023
BUDGET BREAKDOWN

	<u>DEPT BUDGET</u>	<u>RELIEF ASSN CONT</u>	<u>CAPITAL AND RESERVES</u>	<u>BUILDING PAYMENT</u>	<u>FUND BALANCE CREDIT</u>	<u>2023 COST</u>	<u>2022 COST</u>	<u>2021 COST</u>
MINNETONKA BEACH	0	0	0	0	0	0	0	0
MINNETRISTA	242,702	39,413	66,110	0	0	348,224	340,207	322,204
				0				
SHOREWOOD	19,273	3,130	5,250	0	0	27,653	27,267	24,560
SPRING PARK	120,191	19,518	32,739	0	0	172,448	168,477	164,749
MOUND	<u>510,119</u>	<u>82,839</u>	<u>138,952</u>	<u>0</u>	<u>0</u>	<u>731,910</u>	<u>715,059</u>	<u>704,349</u>
	<u>892,285</u>	<u>144,900</u>	<u>243,050</u>	<u>0</u>	<u>0</u>	<u>1,280,235</u>	<u>1,251,010</u>	<u>1,215,862</u>

AREA FIRE SERVICE FUND
RECAP OF COSTS BY CITY

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
MINNETONKA BEACH	0	0	0	0	0	98,830	95,740
MINNETRISTA	348,224	340,207	322,204	317,662	309,353	299,091	290,068
SHOREWOOD	27,653	27,267	24,560	25,029	26,828	25,972	25,146
SPRING PARK	172,448	168,477	164,749	158,831	150,624	144,688	140,118
MOUND	731,910	715,059	704,349	684,669	667,347	646,989	628,488
Total	1,280,235	1,251,010	1,215,862	1,186,191	1,154,152	1,215,570	1,179,560
Percent Increase	2.34%	2.89%	2.50%	2.78%	-5.05%	3.05%	2.79%

Account Number	Description	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2023 Approved	Percentage Change
Commons Docks									
281-45210-34705	LMCD Fees	6,882	6,500	6,251	6,500	6,494	-	-	
281-45210-34725	Dock Permits	123,764	116,000	119,772	116,000	118,228	125,000	130,000	
281-45210-34735	Multiple Slip Permits	29,450	35,000	42,075	35,000	43,136	50,000	50,000	
281-45210-34745	Wait List Fee	4,264	4,000	4,131	4,000	4,545	4,000	4,800	
281-45210-36200	Miscellaneous Revenues	202	100	100	100	-	100	-	
281-45210-36210	Interest Earnings	6,718	1,000	1,036	1,000	448	1,000	-	
	TOTAL REVENUES	171,280	162,600	173,365	162,600	172,851	180,100	184,800	2.61%
Commons Docks									
281-45210-101	F T Empl Regular	33,618	33,500	33,515	35,500	35,500	45,000	55,000	0.3 FTE
281-45210-103	Part-Time Empl Inspector/Parks	16,980	21,600	16,829	21,600	16,960	25,600	30,600	0.35 FTE
281-45210-121-37	PERA & FICA	74	848	63	848	73	848	848	
281-45210-151	Worker s Comp Insurance Prem	181	-	271	-	-	300	75	
	Payroll Related	50,853	55,948	50,678	57,948	52,533	71,748	86,523	20.59%
281-45210-200	Office Supplies	23	100	-	100	-	100	100	
281-45210-202	Duplicating and copying supply	1	200	52	200	260	200	200	
281-45210-210	Operating Supplies	2,084	800	4,819	2,500	756	2,500	2,500	
281-45210-212	Motor Fuels	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
281-45210-220	Equip. Parts, Repair/Maintenance	4,885	2,000	80	2,000	3,477	2,000	2,000	
281-45210-223	Building Repair Supplies	-	500	-	500	-	-	-	
281-45210-300	Professional Svcs	-	500	-	500	3,474	-	-	
281-45210-301	Auditing and Acct g Services	1,153	1,000	978	1,200	1,014	1,200	1,300	
281-45210-305	Medical Services	-	-	-	-	174	-	-	
281-45210-307	Admin/Finance/Computer Chgs	8,000	9,000	8,400	8,700	8,652	8,700	9,230	
281-45210-315	Service Charges	774	400	170	400	197	400	400	
281-45210-322	Postage	332	500	324	500	333	500	500	
281-45210-328	Employment Advertising	-	-	-	-	414	-	-	
281-45210-331	Use of personal auto	309	330	218	300	241	300	300	
281-45210-351	Legal Notices Publishing	-	500	94	500	85	500	500	
281-45210-361	General Liability Ins	1,664	1,960	2,735	2,019	1,902	2,019	1,000	
281-45210-381	Electric Utilities	375	1,000	375	1,000	375	500	500	
281-45210-383	Gas Utilities	668	900	563	900	563	900	900	
281-45210-384	Refuse/Garbage Disposal	500	500	500	500	500	500	500	
281-45210-400	Repairs & Maintenance	-	5,000	9,077	5,000	313	10,000	10,000	
281-45210-404	Machinery/Equip Repairs/Maint	1,438	990	1,438	1,500	1,250	1,500	1,500	
281-45210-430	Miscellaneous	-	500	-	500	-	500	500	
281-45210-431	Meeting Expense	108	300	63	330	63	330	330	
281-45210-433	Dues and Subscriptions	73	85	73	85	38	85	85	
281-45210-434	Conference & Training	416	375	375	375	375	375	375	
281-45210-439	LMCD	5,908	7,000	5,908	7,000	5,908	6,000	6,000	
281-45210-440	Other Contractual Services	11,913	16,000	15,837	16,000	26,817	18,000	18,000	
281-45210-500	Capital Outlay - Parks Equip/FA	1,810	-	1,904	-	-	-	-	
281-45210-515	Capital Outlay/Reserves	-	30,500	-	29,500	11,638	30,000	30,000	
281-45210-533	City Tree Removal	1,200	5,000	-	5,000	-	5,000	5,000	
	TOTAL EXPENDITURES	95,487	142,888	105,661	146,057	122,352	164,857	179,243	8.73%
	CHANGE IN FUND BALANCE	75,793	19,712	67,704	16,543	50,499	15,243	5,557	
	BEGINNING FUND BALANCE	147,936	223,729	223,729	291,433	291,433	341,932	357,175	
	INCREASE / (DECREASE) IN FUND BALANCE	75,793	19,712	67,704	16,543	50,499	15,243	5,557	
	ENDING FUND BALANCE	223,729	243,441	291,433	307,976	341,932	357,175	362,732	

		2019	2020	2020	2021	2021	2022	2023	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
Harbor/Transit District/HRA									
285-46300-31010	Current Ad Valorem Taxes - HRA Levy	57,135	75,955	75,955	75,955	74,105	75,000	71,150	
285-46300-34705	LMCD Fees Lost Lake Slips	-	700	5,011	700	250	-	-	
285-46300-34737	Lost Lake Slip Revenues	74,235	75,000	74,758	75,000	75,143	85,100	85,100	
285-46300-36240	Refunds and Reimbursements	2,012	-	-	-	-	-	-	
285-46300-39210	Interest Earnings	-	-	231	-	197	-	-	
	TOTAL REVENUES	133,382	151,655	155,955	151,655	149,695	160,100	156,250	-2.40%
Harbor/Transit District/HRA									
285-46388-210	Operating Supplies	364	1,500	327	1,500	279	1,500	1,500	
285-46388-300	Professional Svcs	-	-	1,800	25,000	19,582	-	-	
285-46388-301	Auditing and Acctg Services	769	-	782	800	811	800	880	
285-46388-307	Admin/Finance/Computer Chgs	3,600	3,600	3,780	3,900	3,893	3,900	4,138	
285-46388-315	Service Charges	-	-	112	-	146	-	-	
285-46388-361	General Liability Ins	18,806	7,000	6,197	7,210	6,792	7,426	6,000	
285-46388-381	Electric Utilities	22,532	18,000	18,526	18,000	19,576	19,000	19,000	
285-46388-400	Repairs & Maintenance	8,965	3,000	-	3,000	-	3,000	3,000	
285-46388-401	Building Repairs	-	2,500	-	2,500	-	2,500	2,500	
285-46388-430	Miscellaneous (LMCD)	1,279	3,000	1,276	3,000	1,728	3,000	3,000	
285-46388-440	Other Contractual Services	5,431	13,000	3,031	8,000	13,999	8,000	8,000	
285-46388-500	Capital Outlay FA	-	-	-	-	-	-	-	
285-46388-700	Transfers							-	
	TOTAL EXPENDITURES	61,746	51,600	35,831	72,910	66,806	49,126	48,018	-2.26%
	CHANGE IN FUND BALANCE	71,636	100,055	120,124	78,745	82,889	110,974	108,232	
BEGINNING FUND BALANCE		(80,718)	(9,082)	(9,082)	111,042	111,042	193,931	193,931	
INCREASE / (DECREASE) IN FUND BALANCE		71,636	100,055	120,124	78,745	82,889	110,974	108,232	
ENDING FUND BALANCE		(9,082)	90,973	111,042	189,787	193,931	304,905	302,163	
	Build reservers for parking deck and lost lake slip maintenance/replacement, park improvements								
	Parking Deck bonds expire in 2034								

		2019	2020	2020	2021	2021	2022	2023	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	of Op Rev
	TOTAL NONOPERATING REVENUES	9,122	-	1,395	-	1,362	-	-	
	TOTAL SALES (OP REVENUE)	3,093,819	3,090,000	3,838,205	3,110,000	3,873,955	3,500,000	3,780,000	
	TOTAL COST OF SALES	2,262,396	2,280,000	2,760,265	2,297,602	2,756,169	2,520,000	2,797,200	
	GROSS PROFIT	831,423	810,000	1,077,940	812,398	1,117,786	980,000	982,800	26.00%
	GROSS PROFIT - %	26.87%	26.21%	28.08%	26.12%	28.85%	28.00%	26.00%	
Liquor Store									
609-49750-101	F T Empl Regular	129,784	155,153	137,380	155,153	141,558	153,182	102,584	(50,598)
609-49750-103	Part-Time Employees	98,699	110,000	130,142	110,000	120,763	130,000	206,426	76,426
609-49750-116	Severance Pay	21,171	-	-	-	-	-	-	
609-49750-121	PERA	17,926	19,886	19,196	19,886	19,718	21,239	22,529	
609-49750-122	FICA	17,379	20,284	18,698	20,284	18,648	21,663	22,980	
609-49750-131	Employer Paid Health	24,900	28,800	25,428	28,800	27,258	31,200	16,200	
609-49750-133	Employer Paid Dental	970	1,051	1,058	1,051	1,058	1,058	529	
609-49750-134	Employer Paid Life	22	25	24	25	24	25	12	
609-49750-135	Emp Health Care Saving Plan	2,200	2,400	2,400	2,400	2,400	2,400	1,200	
609-49750-137	LTD	578	815	544	815	608	804	493	
609-49750-140	Unemployment Comp	89	2,000	14	2,000	-	2,000	1,500	
609-49750-151	Workers Comp Insurance	11,000	11,000	9,955	11,330	8,183	11,000	12,000	
	Total Payroll Related	324,718	351,414	344,839	351,744	340,218	374,571	386,454	9.96%
609-49750-200	Office Supplies	2,167	2,200	979	2,200	611	2,200	1,000	
609-49750-202	Duplicating and copying supply	693	600	1,084	600	1,457	600	1,200	
609-49750-205	Computer Hardware/Software	3,039	1,700	4,542	1,700	2,449	1,700	2,500	
609-49750-210	Operating Supplies	9,891	10,000	23,015	10,000	11,033	10,000	10,000	
609-49750-218	Clothing and Uniforms	990	1,000	1,935	1,000	852	1,000	1,000	
609-49750-300	Professional Svcs	1,950	1,000	-	1,000	-	1,000	-	
609-49750-301	Auditing and Acct g Services	6,245	6,500	6,356	7,000	6,596	6,500	7,000	
609-49750-305	Medical Services	217	50	-	50	-	50	1,000	
609-49750-307	Admin/Finance/Computer Chgs	33,780	33,800	35,469	33,800	36,532	33,800	35,858	
609-49750-315	Service Charges	1,263	-	4,916	-	5,437	5,000	2,000	
609-49750-321	Telephone, Cells & Radios	2,921	3,000	2,760	3,000	2,928	3,400	3,400	
609-49750-322	Postage	3	-	21	-	13	-	-	
609-49750-328	Employment Advertising	2,277	2,000	470	2,000	366	2,000	800	
609-49750-331	Use of personal auto	139	500	71	500	195	500	500	
609-49750-340	Advertising/Marketing	4,510	10,000	5,416	10,000	13,811	15,000	10,000	
609-49750-351	Legal Notices Publishing	104	200	100	200	100	200	200	
609-49750-361	General Liability Ins	18,095	19,000	16,821	19,000	17,898	19,000	19,000	
609-49750-381	Electric Utilities	19,745	20,000	19,052	20,000	19,283	20,000	20,000	
609-49750-382	Water Utilities	703	800	806	800	824	800	1,000	
609-49750-383	Gas Utilities	2,500	2,500	2,110	2,500	2,556	2,500	3,500	
609-49750-400	Building Repairs/Maintenance	13,127	8,000	15,936	15,000	27,228	15,000	15,000	
609-49750-405	Depreciation Expense	36,992	36,992	39,008	40,000	39,411	39,500	39,411	
609-49750-412	Building Rentals	11,508	12,000	15,042	12,000	11,891	15,000	14,000	
609-49750-430	Miscellaneous	-	125	20	125	-	125	-	
609-49750-431	Meeting Expense	167	300	124	300	316	300	500	
609-49750-433	Dues and Subscriptions	2,781	2,800	2,765	2,800	2,810	2,800	2,800	
609-49750-434	Conference & Training	1,220	1,200	570	1,200	1,273	1,400	1,400	
609-49750-440	Other Contractual Services	9,424	11,000	5,014	11,000	8,841	11,000	10,000	
609-49750-460	Janitorial Services	-	-	-	2,500	-	2,500	1,000	
609-49750-485	Credit Card Charges	59,387	56,000	87,330	60,000	100,274	80,000	98,280	
609-49750-700	Transfers	175,000	175,000	175,000	200,000	200,000	250,000	300,000	
						0.0259			
	TOTAL EXP BEFORE TRANSFERS	571,249	641,681	636,571	612,019	655,203	667,446	688,803	
	OPERATING INCOME/(LOSS)					462,583	312,554	293,997	7.78%

<u>Op Income Year</u>	<u>Op Income \$ before transfers</u>	Non-debt Transfer \$	Inventory % PR YR REV	Actual Inventory	Sales	Gross Profit	Op Inc % Op Rev	Tot PR % Op Rev
2023 BUD	293,997	300,000			3,780,000	26.00%	7.78%	9.96%
2022	312,554	250,000			3,500,000	28.00%	9.00%	11.00%
2021	462,583	200,000	12.5%	478,232	3,873,955	28.90%	11.94%	8.78%
2020	441,365	175,000	12.1%	373,361	3,838,205	28.10%	11.50%	8.98%
2019	260,871	175,000	10.6%	326,683	3,093,819	26.87%	8.43%	10.50%
2018	204,217	125,000	10.7%	336,883	3,092,958	25.79%	6.60%	11.29%
2017	237,333	125,000	12.9%	392,059	3,158,884	26.32%	7.51%	10.42%
2016	198,651	50,000	13.2%	390,352	3,046,662	25.48%	6.52%	10.40%
2015	232,473	50,000	13.3%	386,919	2,964,851	26.33%	7.84%	10.23%
2014	220,451	50,000	11.2%	324,546	2,919,732	26.08%	7.55%	10.16%
2013	203,189	50,000	11.7%	332,956	2,887,226	25.59%	7.04%	10.52%
2012	179,232	50,000	12.3%	327,773	2,835,506	26.06%	6.32%	10.15%
2011	96,913	0	11.0%	300,400	2,675,527	27.62%	3.62%	10.68%
2010	152,334	0	15.1%	414,748	2,738,976	26.98%	5.56%	11.09%

Updated as of 8/2/22												2022 City Tax Rate		
City		Water Base Rate	Water Over Base	Total Water	Sewer Base	Sewer Over Base	Total Sewer	Recycling	Storm Water	Street Lights	Monthly Grand Total		\$ Incr.	% Incr.
2023	Mound Approved	19.48	27.88	47.36	40.85	12.67	53.52	5.25	1.00	0.50	107.63	2.94	2.8%	38.7%
2022		18.91	27.07	45.98	39.66	12.30	51.96	5.25	1.00	0.50	104.69	2.78	2.7%	
2022 ACTUAL RATES	Mound	18.91	27.07	45.98	39.66	12.30	51.96	5.25	1.00	0.50	104.69	2.78	2.7%	
	Columbia Heights	11.76	26.40	38.16	9.81	15.90	25.71	5.77	5.26	N/A	74.90	3.69	5.2%	
	Orono	16.67	45.12	61.79	68.99	N/A	68.99	6.00	15.73	N/A	152.51	0.40	0.3%	
	Medina	12.99	19.70	32.69	22.73	28.40	51.13	N/A	3.04	N/A	86.86	0.09	0.1%	
	Minnetrista	10.66	20.65	31.31	35.00	N/A	35.00	4.00	8.67	N/A	78.98	2.21	2.9%	
	Hamel	18.06	25.16	43.22	22.73	28.40	51.13	N/A	3.04	N/A	97.39	0.09	0.1%	
	Minnetonka	N/A	17.15	17.15	24.55	14.00	38.55	6.60	7.74	N/A	70.04	1.78	2.6%	
	Maple Plain	11.40	34.12	45.52	28.38	21.06	49.44	N/A	5.13	N/A	100.08	11.99	13.6%	
	Spring Park	6.67	16.35	23.02	6.67	33.30	39.97	N/A	N/A	N/A	62.99	0.00	0.0%	
	Golden Valley	7.00	34.25	41.25	27.76	N/A	27.76	11.33	9.00	4.39	93.73	6.94	8.0%	
	Watertown	19.15	16.04	35.19	21.53	24.69	46.22	N/A	4.13	N/A	85.54	2.31	2.8%	
Mid Point (CURRENT 2022 RATES):				37.75			44.17	6.49	6.27		94.69		3.48%	
												\$	%	
Actual 2019 Rates:		18.91	27.07	45.98	36.29	11.25	47.54	4.00	1.00	0.50	99.01	1.39	1.4%	
Actual 2020 Rates:		18.91	27.07	45.98	37.38	11.58	48.96	4.00	1.00	0.50	100.44	1.42	1.4%	
Actual 2021 Rates:		18.91	27.07	45.98	38.50	11.93	50.43	4.00	1.00	0.50	101.91	1.47	1.5%	
Actual 2022 Rates:		18.91	27.07	45.98	39.66	12.30	51.96	5.25	1.00	0.50	104.69	2.78	2.7%	
Approved 2023 Rates:		19.48	27.88	47.36	40.85	12.67	53.52	5.25	1.00	0.50	107.63	2.94	2.8%	
		2011		2012	2013	2014	2015	2016	2017	2018	2019 - 22	2023		
Water:		0% incr tiers,170% base (\$5 to \$13.50)		0.0%	7.5%	2.0%	8.5%	8.5%	8.5%	0.0%	0.0%	3.0%		
Sewer:		0%		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%	15.0%	9.0%	6.5%	6.5%	0.0%	-90.0%	0.0%	0.0%		

		2019	2020	2020	2021	2021	2022	2023	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
Water Utility									
	TOTAL REVENUES	2,000,878	2,030,000	2,089,200	2,030,000	2,521,499	2,030,000	2,090,900	3.00%
Water Utility									
601-49400-101	F T Empl Regular	136,589	187,222	121,407	163,561	142,125	164,470	171,546	
601-49400-102	F T Empl Overtime	22,974	22,000	18,775	22,000	22,315	22,000	22,000	
601-49400-103	Part-Time Employees	-	-	-	6,500	-	6,500	6,500	
601-49400-112	Comp Time Pay	4,337	-	3,217	-	4,905	-	-	
601-49400-113	Vacation Pay	8,269	-	9,466	-	6,476	-	-	
601-49400-114	Holiday Pay	8,579	-	7,042	-	8,196	-	-	
601-49400-115	Sick Pay	12,241	-	12,998	-	27,604	-	-	
601-49400-116	Severance Pay	302	-	9,903	-	-	-	-	
601-49400-121	PERA	14,728	15,692	13,811	13,430	15,242	13,985	14,516	
601-49400-122	FICA	13,945	16,005	13,343	14,195	14,999	14,762	15,304	
601-49400-131	Employer Paid Health	25,717	30,570	28,466	25,470	32,196	26,790	29,190	
601-49400-133	Employer Paid Dental	1,427	1,471	1,376	1,208	1,473	1,217	1,217	
601-49400-134	Employer Paid Life	94	35	94	29	103	28	28	
601-49400-135	Employer Health Care Saving Pl	3,240	3,360	3,120	2,760	3,361	2,760	2,760	
601-49400-136	Post Retirement Health/Dental	-	-					-	
601-49400-137	LTD	734	545	726	472	824	497	511	
601-49400-140	Unemployment Comp	-	-	106	-	243	-	-	
601-49400-151	Worker s Comp Insurance Prem	14,549	15,000	13,575	15,450	11,158	15,000	18,000	
	Total Payroll Related	267,725	291,901	257,425	265,076	291,220	268,010	281,572	5.06%
601-49400-200	Office Supplies	30	50	28	50	98	50	50	
601-49400-202	Duplicating and copying supply	130	100	75	100	231	100	100	
601-49400-205	Computer HW/Software/Scada	5,362	6,000	5,134	6,000	2,477	6,000	6,000	
601-49400-210	Operating Supplies	54,117	40,000	53,089	40,000	49,582	55,000	65,000	
601-49400-212	Motor Fuels	4,803	5,000	4,766	5,000	6,233	5,000	9,000	
601-49400-218	Clothing and Uniforms	3,263	3,000	3,198	3,300	3,302	2,300	3,000	
601-49400-220	Equip. Parts, Repair/Maint. Supply	12,722	15,000	8,219	15,000	6,104	10,000	15,000	
601-49400-227	Chemicals	7,663	10,000	6,594	8,000	6,722	8,000	8,000	
601-49400-300	Professional Srvs	36,053	25,000	9,438	20,000	72,843	20,000	20,000	
601-49400-301	Auditing and Acct g Services	3,027	3,150	3,080	3,400	3,196	3,150	3,400	
601-49400-305	Medical Services	656	550	268	550	555	550	550	
601-49400-307	Admin/Finance/Comp/OPUS Chgs	49,663	52,600	51,145	52,600	52,092	52,600	53,300	
601-49400-315	Service Charges	2,886	1,000	2,835	1,600	3,372	2,000	2,000	
601-49400-321	Telephone, Cells & Radios	7,253	9,000	7,411	9,000	5,663	9,000	6,500	
601-49400-322	Postage	4,458	4,500	4,383	4,500	5,264	4,500	5,000	
601-49400-328	Employment Advertising	611	100	398	100	75	100	100	
601-49400-351	Legal Notices Publishing	1,302	1,100	831	1,100	2,990	1,100	1,100	
601-49400-361	General Liability Ins	8,260	8,300	7,348	8,300	7,819	8,300	15,000	
601-49400-381	Electric Utilities	38,606	42,000	40,422	42,000	43,930	42,000	42,000	
601-49400-383	Gas Utilities	2,151	4,000	1,648	4,000	1,587	4,000	6,000	
601-49400-384	Refuse/Garbage Disposal	867	1,000	3,520	1,000	801	1,000	1,000	
601-49400-395	Gopher One-Call	837	1,300	1,024	1,300	818	1,300	1,300	
601-49400-400	Building Repairs and Maintenance	6,724	7,000	5,653	7,000	4,725	8,000	8,000	
601-49400-404	Machinery/Equip Repairs/Maint Trucks	10,312	8,000	2,831	8,000	10,778	9,000	20,000	
601-49400-405	Depreciation Expense	825,088	840,000	848,532	865,000	882,785	855,000	860,000	
601-49400-430	Miscellaneous	63	100	-	100	6	100	100	
601-49400-433	Dues and Subscriptions	716	750	769	750	756	750	750	
601-49400-434	Conference & Training	4,474	7,000	1,899	7,000	6,378	7,000	7,000	
601-49400-438	Licenses and Taxes	240	500	128	500	128	500	500	
601-49400-440	Other Contractual Services	149,498	105,000	194,365	148,000	98,017	150,000	150,000	
601-49400-455	Permits	2,968	1,500	1,720	3,000	3,242	3,000	3,000	
601-49400-460	Janitorial Services	1,771	1,500	1,310	1,500	1,517	1,500	2,000	
601-49400-470	Water Samples	1,260	1,200	1,320	1,200	1,691	1,200	2,000	
601-49400-500	Capital Outlay FA - Equip	20,937	20,000	8,283	12,500	-	31,130	-	

		2019	2020	2020	2021	2021	2022	2023	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
Water Utility									
601-49400-611	Bond Interest	439,137	430,000	393,320	390,000	352,767	337,000	309,000	
601-49400-620	Fiscal Agent s Fees	1,337	3,000	2,290	3,000	2,115	3,000	2,500	
601-49400-621	Discount on Bonds Issued	-	-	9,904	-	-	-	-	
	TOTAL EXPENDITURES	1,976,970	1,950,201	1,944,603	1,939,526	1,931,879	1,911,240	1,909,822	-0.07%
	CHANGE IN FUND BALANCE	23,908	79,799	144,597	90,474	589,620	118,760	181,078	
BEGINNING FUND BALANCE		1,945,876	1,969,784	1,969,784	2,114,381	2,114,381	2,704,001	2,822,761	
INCREASE / (DECREASE) IN FUND BALANCE		23,908	79,799	144,597	90,474	589,620	118,760	181,078	
ENDING FUND BALANCE		1,969,784	2,049,583	2,114,381	2,204,855	2,704,001	2,822,761	3,003,839	



CITY OF MOUND

WATER RATE HISTORY

<u>YEAR</u>	<u>GALLONS</u>	<u>RATE</u>	<u>% INCREASE</u>	<u>% of Billings in Tier</u>
1999-2001		NO CHANGE	0.00%	
2002-03	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 - 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%	
2015-17			8.50%	
2018-22	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%	
	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%	
2023	RES BASE RATE - QUARTERLY	\$58.42	3.00%	
	RES FIRST TIER 1,000 - 5,000	\$5.07/THOUSAND	3.00%	
	RES SECOND TIER 5,001 - 25,000	\$5.83/THOUSAND	3.00%	
	RES THIRD TIER 25,001+	\$6.70/THOUSAND	3.00%	
	COM BASE RATE - MONTHLY	\$19.48	3.00%	
	COM FIRST TIER 0 - 2,000	\$5.07/THOUSAND	3.00%	
	COM SECOND TIER 2,001 - 15,000	\$5.83/THOUSAND	3.00%	
	COM THIRD TIER 15,001+	\$6.70/THOUSAND	3.00%	

		2019	2020	2020	2021	2021	2022	2023	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
Sewer Utility									
602-49450-33100	Federal Grants and Aids								
602-49450-31010	Current Ad Valorem Taxes	-	-	-	-	180,000	-	360,000	
602-49450-33400	State Grants and Aids	95,702	-	-	-	-	-	-	
602-49450-36200	Miscellaneous Revenues	-						-	
602-49450-36210	Interest Earnings	13,545	-	-	-	1,606	-	-	
602-49450-36240	Refunds and Reimbursements	-	-	5,368	-	21,623	-	-	
602-49450-37197	Sewermain Assessment	-	-	4,000	-	11,251	-	-	
602-49450-37200	Sewer Sales	1,798,720	2,403,999	1,962,149	2,476,119	2,023,852	2,550,403	2,630,000	
602-49450-37201	Sewer Sales - Commercial	483,964	-	500,891	-	511,430	-	-	
602-49450-37250	Sewer Connect/Reconnect Fee	85	-	74	-	364	-	-	
602-49450-37255	Sewer Inspection Fee	1,015	-	840	-	1,400	-	-	
602-49450-37259	Sewer Connection Fee	1,680	-	1,920	-	5,520	-	-	
602-49450-37260	Swr Penalty	46,708	-	42,784	-	42,560	-	-	
602-49450-39101	Sales of General Fixed Assets	10,150	-	-	-	24,942	-	-	
602-49450-39203	Transfer from Other Fund							-	
602-49450-39320	Premiums on Bonds Sold	-	-	-	-	-	-	-	
	TOTAL REVENUES	2,451,569	2,403,999	2,518,026	2,476,119	2,824,548	2,550,403	2,990,000	17.24%
Sewer Utility									
602-49450-101	F T Empl Regular	136,589	187,222	121,406	157,061	142,126	164,470	171,546	
602-49450-102	F T Empl Overtime	22,974	22,000	18,775	22,000	22,315	22,000	22,000	
602-49450-103	Part-Time Employees	-	8,000	-	8,000	-	8,000	8,000	
602-49450-112	Comp Time Pay	4,337	-	3,217	-	4,905	-	-	
602-49450-113	Vacation Pay	8,269	-	9,465	-	6,476	-	-	
602-49450-114	Holiday Pay	8,579	-	7,042	-	8,196	-	-	
602-49450-115	Sick Pay	12,241	-	12,997	-	27,861	-	-	
602-49450-116	Severance Pay	302	-	9,903	-	-	-	-	
602-49450-121	PERA	14,657	15,692	13,811	13,430	15,307	13,985	14,516	
602-49450-122	FICA	14,014	16,617	13,342	14,310	15,262	14,877	15,418	
602-49450-131	Employer Paid Health	25,717	30,570	28,466	25,470	32,153	26,790	29,190	
602-49450-133	Employer Paid Dental	1,427	1,733	1,376	1,471	1,482	1,482	1,482	
602-49450-134	Employer Paid Life	94	35	94	29	103	28	28	
602-49450-135	Employer Health Care Saving Pl	3,240	3,360	3,120	2,760	3,380	2,760	2,760	
602-49450-136	Post Retirement Health/Dental	-	-		-	-	-	-	
602-49450-137	LTD	734	459	726	383	828	400	414	
602-49450-138	SICK FFCRA-COVID-19 Pay	-	-	-	-	1,100	-	-	
602-49450-140	Unemployment Comp	-	-	106	-	-	-	-	
602-49450-151	Worker s Comp Insurance Prem	12,500	12,500	11,312	12,500	9,027	12,500	15,000	
	Total Payroll Related	265,674	298,189	255,158	257,414	290,521	267,293	280,355	4.89%
602-49450-200	Office Supplies	50	50	11	50	101	50	50	
602-49450-202	Duplicating and copying supply	945	100	31	100	48	100	100	
602-49450-205	Computer HW/Software/Scada	7,162	6,500	2,693	6,500	2,477	6,500	6,500	
602-49450-210	Operating Supplies	5,832	9,200	8,988	7,000	5,710	7,000	7,000	
602-49450-212	Motor Fuels	9,366	10,000	7,216	10,000	6,775	10,000	10,000	
602-49450-218	Clothing and Uniforms	3,399	3,500	3,633	3,500	4,134	2,500	3,000	
602-49450-220	Equip. Parts, Repair/Maint. Supply	14,283	17,500	6,259	15,000	9,808	15,000	15,000	
602-49450-224	Street Maint Materials	3,447	-	-	-	-	-	-	
602-49450-300	Professional Svcs	24,974	30,000	42,508	30,000	22,019	30,000	30,000	
602-49450-301	Auditing and Acct g Services	3,027	3,150	3,080	3,400	3,196	3,150	3,400	
602-49450-305	Medical Services	656	400	634	400	125	400	400	
602-49450-307	Admin/Finance/Comp/OPUS Chgs	42,600	45,547	43,729	45,547	44,454	45,547	45,547	
602-49450-315	Service Charges	1,955	1,000	3,225	1,000	3,872	1,000	1,000	
602-49450-321	Telephone, Cells & Radios	7,029	9,000	8,958	9,000	7,027	9,000	9,000	

		2019	2020	2020	2021	2021	2022	2023	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
Sewer Utility									
602-49450-322	Postage	4,549	4,500	4,213	4,500	4,136	4,500	5,000	
602-49450-328	Employment Advertising	1,045	300	398	300	-	300	300	
602-49450-351	Legal Notices Publishing	544	200	532	200	518	500	500	
602-49450-361	General Liability Ins	18,554	19,000	16,821	19,000	17,902	19,000	25,000	
602-49450-381	Electric Utilities	34,063	37,000	34,909	37,000	37,445	37,000	40,000	
602-49450-383	Gas Utilities	7,799	7,000	8,492	7,000	10,322	7,000	13,000	
602-49450-384	Refuse/Garbage Disposal	359	1,000	3,521	1,000	928	1,000	1,000	
602-49450-388	Waste Disposal-MCES	891,676	749,875	749,875	900,870	900,870	863,304	806,647	-6.56%
602-49450-395	Gopher One-Call	837	1,300	1,025	1,300	819	1,300	1,300	
602-49450-400	Building Repairs and Maintenance	352	2,500	7,810	2,500	4,017	3,500	3,500	
602-49450-404	Machinery/Equip Repairs/Maint	20,879	10,000	6,964	10,000	17,771	11,000	11,000	
602-49450-405	Depreciation Expense	569,528	655,000	579,327	595,000	594,688	595,000	605,000	
602-49450-430	Miscellaneous	-	-	-	-	3,773	-	-	
602-49450-433	Dues and Subscriptions	205	300	424	300	112	300	300	
602-49450-434	Conference & Training	3,335	7,000	1,030	7,000	3,922	7,000	7,000	
602-49450-438	Licenses and Taxes	74	400	121	400	28	400	400	
602-49450-440	Other Contractual Services	60,182	100,000	57,134	75,000	138,076	75,000	75,000	
602-49450-455	Permits	-	500	-	500	-	500	500	
602-49450-460	Janitorial Services	1,346	1,000	1,310	1,500	1,800	1,500	2,000	
602-49450-500	Capital Outlay FA	12,510	-	13,807	12,500	11,951	31,130	-	
602-49450-611	Bond Interest	221,374	215,000	208,486	197,000	230,752	222,000	217,000	
602-49450-620	Fiscal Agent s Fees	1,510	1,000	1,000	1,000	1,075	1,000	1,000	
602-49450-621	Discount on Bonds Issued	-	-	77,770	-	-	-	-	
	TOTAL EXPENDITURES	2,241,120	2,247,011	2,161,092	2,262,781	2,381,172	2,279,774	2,226,799	-2.32%
	CHANGE IN FUND BALANCE	210,449	156,989	356,934	213,338	443,376	270,629	763,201	
BEGINNING FUND BALANCE		2,875,718	3,086,167	3,086,167	3,443,101	3,443,101	3,886,477	4,157,106	
INCREASE / (DECREASE) IN FUND BALANCE		210,449	156,989	356,934	213,338	443,376	270,629	763,201	
ENDING FUND BALANCE		3,086,167	3,243,156	3,443,101	3,656,439	3,886,477	4,157,106	4,920,307	



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%
2021	MINIMUM UP TO 10,000 OVER 10,000	\$115.50 \$7.16/THOUSAND	3.00% 3.00%
2022	MINIMUM UP TO 10,000 OVER 10,000	\$118.97 \$7.38/THOUSAND	3.00% 3.00%
2023	MINIMUM UP TO 10,000 OVER 10,000	\$122.54 \$7.60/THOUSAND	3.00% 3.00%

		2019	2020	2020	2021	2021	2022	2023	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
Storm Water Utility									
675-49425-33160	Grants from other Govt. Units	-	-	80,235	-	1,015	-	-	
675-49425-36210	Interest Earnings	2,077	-	-	-	-	-	-	
675-49425-36240	Refunds and Reimbursements	-	-	-	-	-	-	-	
675-49425-37270	Storm Sewer Revenue	82,549	83,456	69,724	155,000	68,839	140,000	140,000	
675-49425-37271	Storm Sewer - Commercial	69,380	66,000	68,636	-	68,086	-	-	
675-49425-37275	Storm Sewer Penalty	1,181	-	969	-	914	-	-	
	TOTAL REVENUES	155,187	149,456	219,564	155,000	138,854	140,000	140,000	0.00%
Storm Water Utility									
675-49425-205	Computer HW/Software/Scada	-	-	-	-	1,800	-	-	
675-49425-300	Professional Svcs	14,781	20,000	11,486	20,000	9,903	-	-	
675-49425-301	Auditing and Acct g Services	768	800	782	880	812	800	880	
675-49425-307	Admin/Finance/Computer Chgs	19,269	20,000	20,232	20,000	20,839	20,000	21,218	
675-49425-315	Service Charges	239	-	379	-	329	-	-	
675-49425-404	Machinery/Equip Repairs/Maint	46	-	46	-	46	-	-	
675-49425-405	Depreciation Expense	233,401	230,000	234,059	240,000	234,947	237,000	235,000	
675-49425-434	Conference & Training	1,639	-	1,640	-	1,600	-	-	
675-49425-440	Other Contractual Services	17,463	30,000	25,722	30,000	2,770	-	-	
675-49425-500	Capital Outlay FA	3,486	-	-	-	-	-	-	
675-49425-611	Bond Interest	114,069	113,000	102,160	96,000	81,697	78,000	73,000	
675-49425-620	Fiscal Agent Fees	1,038	1,000	675	1,000	800	1,000	1,000	
675-49425- 621	Discount on Bonds Issued	-	-	10,503	-	-	-	-	
	TOTAL EXPENDITURES	406,199	414,800	407,684	407,880	355,543	336,800	331,098	-1.69%
	CHANGE IN FUND BALANCE	(251,012)	(265,344)	(188,120)	(252,880)	(216,689)	(196,800)	(191,098)	
BEGINNING FUND BALANCE		451,036	200,024	200,024	11,904	11,904	(204,785)	(401,585)	
INCREASE / (DECREASE) IN FUND BALANCE		(251,012)	(265,344)	(188,120)	(252,880)	(216,689)	(196,800)	(191,098)	
ENDING FUND BALANCE		200,024	(65,320)	11,904	(240,976)	(204,785)	(401,585)	(592,683)	



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	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$5.00/MONTH	\$1.00	-90.19%
2019-23	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$5.00/MONTH	\$1.00	0.00%

REF = Residential Equivalent Factor

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

	<u>Current Rate</u>	<u>Approved 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.

		2019	2020	2020	2021	2021	2022	2023	Percentage
	Description	Actual	Budget	Actual	Budget	Actual	Budget	Approved	Change
Recycling Utility									
670-49500-33160	Grants from other Govt. Units	24,311	21,410	19,241	18,000	18,301	14,725	14,725	
670-49500-36210	Interest Earnings	4,560	100	529	100	206	100	100	
670-49500-37280	Recycling Sales	177,351	178,000	180,084	178,000	182,192	228,000	228,000	
670-49500-37285	Recycling Penalty	3,881	-	3,438		3,138			
	TOTAL REVENUES	210,103	199,510	203,292	196,100	203,837	242,825	242,825	0.00%
	Total Payroll Related	324	576	0	576	523	576	576	0.00%
670-49500-202	Duplicating and copying supply	19	9	-	9	-	10	10	
670-49500-210	Operating Supplies		-						
670-49500-301	Auditing and Acct g Services	769	789	782	789	812	790	880	
670-49500-315	Service Charges	-	-	242	-	268	-	-	
670-49500-370	Admin/Finance/Computer Chgs	8,381	8,381	8,800	8,381	9,064	8,381	8,891	
670-49500-315	Service Charges		-						
670-49500-430	Misc (Leaf drop - organics)	13,826	13,300	13,300	13,300	13,300	13,300	13,300	
670-49500-434	Conference & Training		-						
670-49500-440	Other Contractual Services	173,940	175,000	174,239	175,000	174,016	219,035	219,035	
	TOTAL EXPENDITURES	197,259	198,055	197,363	198,055	197,983	242,092	242,692	0.25%
	CHANGE IN FUND BALANCE	12,844	1,455	5,929	(1,955)	5,854	733	133	
	BEGINNING FUND BALANCE	221,633	234,477	234,477	240,406	240,406	246,260	246,993	
	INCREASE / (DECREASE) IN FUND BALANCE	12,844	1,455	5,929	(1,955)	5,854	733	133	
	ENDING FUND BALANCE	234,477	235,932	240,406	238,451	246,260	246,993	247,127	

YEAR	RECYCLING RATE HISTORY	RATE	INCREASE
2011	HOUSEHOLD/MONTH HENNEPIN CO. GRANT	\$4.25 \$29,700	0.00% 10.00%
2012 - 2020	HOUSEHOLD/MONTH HENNEPIN CO. GRANT	\$4.00 \$23,790	-5.88% -19.90%
2020	HOUSEHOLD/MONTH HENNEPIN CO. GRANT	\$4.00 \$18,000	0.00% -24.34%
2022	HOUSEHOLD/MONTH HENNEPIN CO. GRANT	\$5.25 \$14,000	31.25% -22.22%
2023	HOUSEHOLD/MONTH HENNEPIN CO. GRANT	\$5.25 \$14,000	0.00% 0.00%