



# **2022 APPROVED FINAL BUDGET**

**CITY OF MOUND  
2415 WILSHIRE BOULEVARD  
MOUND, MINNESOTA 55364  
YEAR 2022**



## **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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YEAR 2022**

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December 3, 2021

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

Dear Mayor and Council Members,

Please find the attached 2022 proposed *final* budget for your review and consideration. The Council approved a 5% increase to the Total Levy and 3% increase to sewer rates at the September 14<sup>th</sup> regular meeting and directed staff on a series of changes to the fee schedule at the October 19<sup>th</sup> special meeting workshop on the budget and CIP. This final budget reflects those decisions along with some minor/immaterial changes to the special revenue (Dock/Harbor District) and enterprise funds (recycling/storm).

## **BUDGET HIGHLIGHTS**

### **Expenses**

The city benefited from low inflation, fuel prices and being exempted from sales tax for many years and Staff will be monitoring price fluctuations that might arise from inflation and supply chain issues. From a materiality standpoint, that is most likely to impact construction projects, which are approved project by project. This majority of the operating budget is payroll, and with the Collective Bargaining Agreement for 2021-2023 contract settled with a 3% increase to wages per year, it is assumed we will be able to absorb inflationary impacts in the funds as a whole and by deferring some purchases. For instance, a rip rap project has not been proposed for 2021 or 2022 after seeing an extraordinary increase in the cost of the boulders. General Fund expenditures for 2022 grew 1.9%, helped in part by the restructuring of the Finance & Administrative Services Department and the expiration of the contract with the Gillespie Center.

### **Programming**

Our charge as city officials is to provide for the health, safety and welfare of the citizens. That generally means providing for the basic needs, including public safety, streets, water and sewer. Over the years, the Council and Staff have often been challenged to increase the level of existing services or take on entirely new ones. The pandemic created an opportunity to reexamine the capacity of the city to do more. Fortunately, our partners at the county, state and federal level were able to expand their capacities as the health and human services providers, in addition to economic development, and provide programs to help individuals and businesses in need.

There have also been calls for the city to do more for preserving the water quality and navigability of Lake Minnetonka. It will be an increasing challenge not to overcommit/overextend the City to solve issues related to public waters owned by the State and governed by the DNR, MCWD and LMCD. Similarly, the need and desire to rehabilitate sidewalks in our downtown area is emerging much faster than anticipated. Lastly, the City has to mitigate the impacts of unfunded mandates (ie. organics recycling) and changes in environmental standards (ie. manganese in water supply) and determine what are acceptable outcomes.

Ultimately, the decision on levels of service reside with the City Council. The key will be to identify and understand any corresponding impacts on precedent, capacity and finances, both in the short term and long term. For instance, the Council has set a goal not to use special assessments in the next generation of street improvements, and approved building reserve funds as the prior debt matures. The challenge is special assessments paid for 2/3rds of the street portion, so just allowing any amount levied for the city's 1/3 portion of debt service to now be put in a reserve fund may not be enough to cover the difference, particularly when you adjust for inflation.

### **Revenues**

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

A 8% increase is proposed for the General Fund Revenue levy, which at 85% capture rate and a reduction in PERA State Aid, equates to a 5.3% increase in total General Fund revenue. The additional revenue and modest increase in expenses will allow us to reduce the budgeted use of reserves of \$394K in 2021 to \$166K in 2022, an important milestone.

A 5% Total Levy increase and reduction in some of the debt service levies allows us to increase the capital reserve funding from \$775K in 2021 to \$880K in 2022. 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 Council approved keeping the electric and gas franchise fees in place through December 31, 2025, at the same rate of \$2.75 per meter per month. It should be noted that Public Works and Fire support the gas and electric companies on a frequent basis during storm-cleanup, after lines have been severed in construction, in response to gas leaks, etc.

### **Enterprise Funds**

#### **Liquor Store Fund**

The Liquor Fund began contributing to tax relief again in 2012, \$50K per year for 2012 – 2016, \$125K in 2017/18, \$175K for 2019/20 and \$200K in 2021, and \$250K in 2022. Past tradition has been to use these funds for the seal coat program/road maintenance, but allocating a portion to the Community Investment Fund would help to bolster marketing and meet underfunded needs. Seal coating is also an integral component of extending the life of our new streets. The plan is to seal coat the streets every 5 – 7 years. That, along with a one-time mill and overlay, should make the new streets last over 30 years. The underlying water and sewer infrastructure is expected to last 40 – 50 years although it should be noted not 100% of pipes were replaced during the road projects, so repairs and lining projects will continue.

It should be noted that the increase in minimum wage required by state law is putting pressure on keeping our part-time liquor store clerk, volunteer fire-fighter, and seasonal public works maintenance worker positions competitive. In Minnesota, the city is considered a large employer with over \$500K in revenues. Minimum wage for large employers is \$10.08 per hour and will increase by CPI for 2022. 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 trends remain favorable, and the store achieved the third highest in profitability in 2020 among the 18 metro-area municipal liquor stores. It should be noted the top two performers, Savage and Apple Valley, have 2 and 3 stores, respectively, and benefit from volume buying discounts, making our store's accomplishment all the more meaningful.

### **Water Fund**

The Council voted to freeze water rates for 2018-21 to provide relief to utility customers. The fund is running a significant cash deficit which is covered by the governmental funds in order to manage the utility rates while continuing the needed infrastructure improvements. The City will use the \$1M of American Rescue Plan funds for watermain improvements and has until 2024 to spend the funds. The cash deficit grew from \$1.44M in 2019 to \$2.87M in 2020. A survey of area community utility rate comparisons has been included and demonstrates Mound is no longer the highest overall, but short-term relief and postponement of increases seems warranted for at least another year as our residents recover from the pandemic.

### **Sewer Fund**

Lift Station Upgrades - The city has 30 sanitary sewer lift stations, 23 of which will have been replaced as of 2021. 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 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 to replacement of critical pumping infrastructure, the City continues to assess and repair mains. Past practice to address and eliminate inflow and infiltration (I&I) has included lining sewer pipes with cure-in-place pipe (CIPP). Staff has re-directed this investment to manhole rehabilitation which addresses their higher I&I risk; and gains a higher credit toward I&I exceedance surcharge assignments. The City remains under an I&I surcharge workplan through 2024 from a rain event in 2019. Overall these investments are intended to reduce our total flow to MCES and resulting fees for wastewater treatment; and to avoid any future penalties for flow exceedance. While the city works on rehabilitating *public* sewer pipes and facilities, it should be noted nearly 50% of sewer pipes are on private property and also contribute to I&I.

Metropolitan Council wastewater treatment fees are down (4%) in 2022, 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 has streamlined the system, reduced I&I, and the chance of future overflows.

### **Storm Sewer Fund**

Storm sewer projects have increased dramatically in conjunction with the street projects and outstanding needs remain as we have over 200 outfalls into Lake Minnetonka that we are required to upgrade and maintain to reduce the amount of phosphorus and sediments flowing into the lake. Upgrades to the storm sewer system include mitigating storm water drainage problems such as washouts, standing water in the streets, and water in yards and homes. In 2018, the Council approved a reduction to residential storm water fees in order to provide relief to utility customers. Reductions to street light and storm water utility fees resulted in a 14.5% reduction to the base quarterly residential utility bill. With the completion of the street projects in 2018, storm water management investments will diminish significantly until some of the bonds mature and the fund begins to recover. The cash deficit of \$947K in 2020 will continue to grow as revenues do not cover operating costs and debt service. At the October 19, 2021 special meeting workshop, the Council agreed that any engineering or project related expenses related to storm water management will be charged to the Capital Reserve Funds.

### **Recycling Fund**

We negotiated a 10-year curbside recycling contract beginning in 2017 with a flat rate of \$3.51 for the first five years and an optional additional 5 years at \$4.05. Our current service provider, Republic Services, gave proper notice that they can't honor the 5-year extension option due to significant changes in the demand for recycled material from China. The City requested proposals for services starting on 1/1/2022 and it was determined that utilizing the existing carts continues to be the most equitable solution for City. Republic Services will charge a flat \$5.10 per household per month (PHPM) for 2022-2026 and a flat \$5.85 PHPM for 2027-2031.

Residents currently pay \$4.00 a month, and Staff recommends increasing to \$5.25 per month. The difference of which pays for administering the program, leaf drop off and the annual May "clean-up" day hosted with the City of Minnetrista. The Hennepin County recycling grant is \$14,725 for 2022, down from \$30K in 2017, reflecting the County's shift to focus on organics recycling. We negotiated a one-year extension for the 'leaf' drop-off service, and this will be another example of the city having to decide to increase the level of service (and fees) to allow for more than leaves and brush.

## **LEVY SUMMARY**

### **Special Revenue Funds / HRA Levy**

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

The HRA levy amount is limited to 1.85% of the prior year taxable market value, which is \$289,444 for 2022, but Staff is recommending a HRA levy flat at \$248,555. Approximately 70% pays for the debt service on the parking deck and the other 30% is credited to the Harbor/Transit District.

Starting in 2019, accounting for the Lost Lake Slip revenues moved to Fund 285. These slips are technically not part of the Common Docks Program (Fund 281) although they are managed in conjunction with it. Separating the funds from the regular dock program better demonstrates

how these revenues will be used to maintain the entire Harbor District, including but not limited to, the Lost Lake Slips, Greenway, pier, ultimate re-dredge, and park improvements.

**Tax Levy Recap**

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

The 2022 budget impact is depicted in the following summary:

Summary	2021 Actual	2022 Proposed
Change to Total Levy %	5.0%	5.0%
Projected City Tax Rate	39.8%	40.2%
Increase in Tax Levy \$\$ from Prior Yr	\$ 297,989	\$ 314,378
Annual Capital Reserve Funding	\$ 775,000	\$ 880,000
Projected Bonding Needs 2020 - 2030	\$ 9,600,000	TBD
Change to Sewer Rate %	3.0%	3.0%
Increase in Sewer Revenue from Pr Yr	\$ 72,120	\$ 74,284

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*

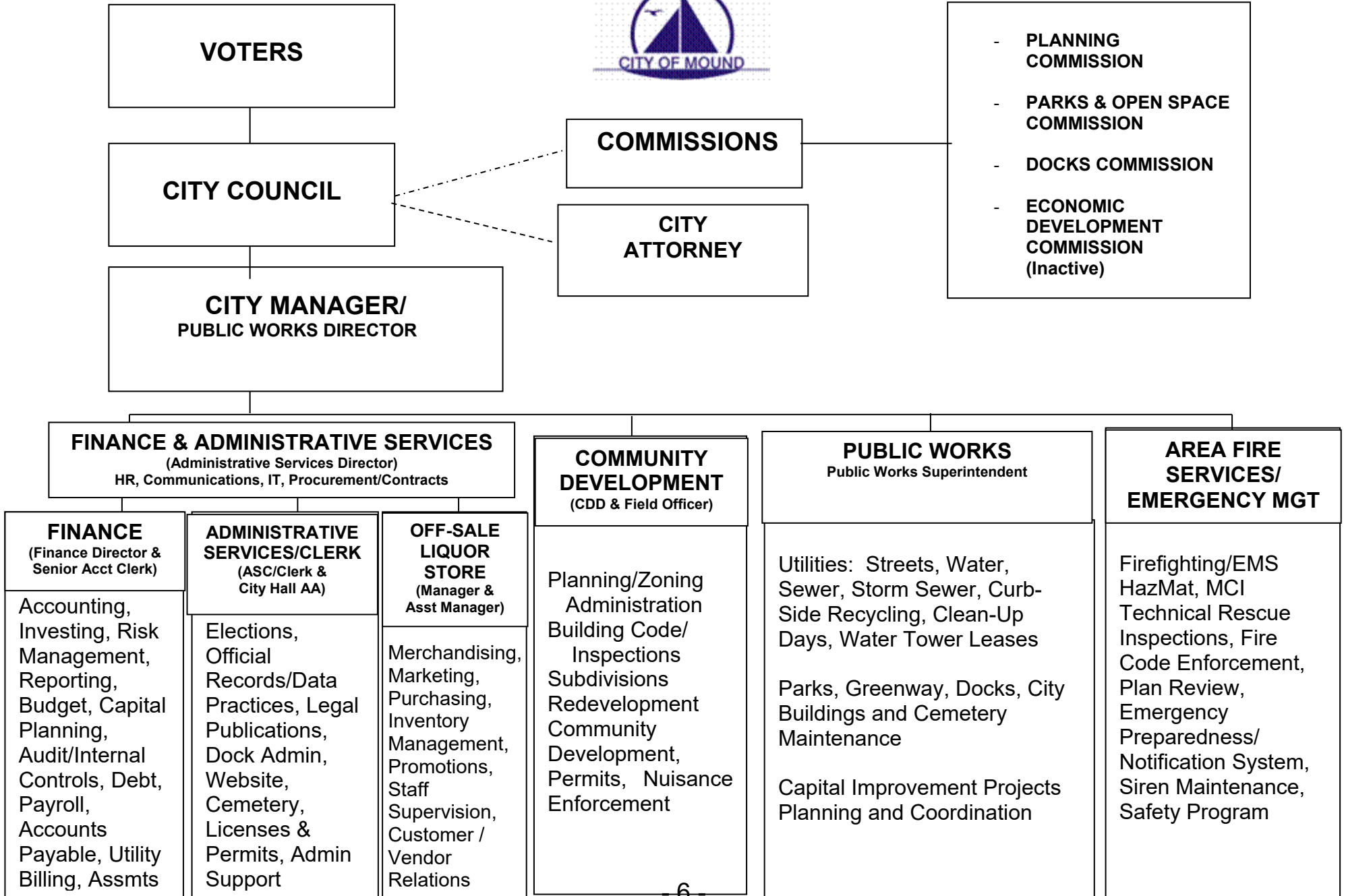
*Catherine Pausche*

Eric Hoversten  
City Manager/Public Works Director

Catherine Pausche  
Administrative Services Director



# CITY OF MOUND – ORGANIZATIONAL CHART - 2021



## 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 %
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 BUD	51.00%	(\$393,922)	8.00%	2.70%	2.40%	5.00%	11.04%	39.84%
2022 PROP	47.00%	(\$165,842)	8.00%	6.30%	1.90%	5.00%	4.53%	40.18%
<b>AVG (10-22)</b>	<b>53.92%</b>	<b>\$ 50,982</b>	<b>1.42%</b>	<b>1.44%</b>	<b>1.93%</b>	<b>1.92%</b>	<b>1.14%</b>	<b>46.30%</b>

CITY OF MOUND  
 CAPITAL EXPENDITURES  
 2022 BUDGET

<b>DEPARTMENT</b>	<b>ITEM DESCRIPTION</b>	<b>2022 REQUESTED AMOUNT</b>	<b>2022 PROPOSED AMOUNT</b>
Streets (403)	Half-Ton Truck with Extended Cab (net of estimated trade in value of \$10,000)	\$ 25,000	\$ 25,000
General & Fire Fund (405)	Safety and Security Fencing around perimeter of City Hall and Fire Station	\$ 12,000	\$ 0
Water (601)	SCADA System Hardware and Software Upgrade (50% Water and 50% Sewer)	\$ 23,850	\$ 23,850
	SCADA Workstation for City Hall (50% Water and 50% Sewer)	\$ 7,280	\$ 7,280
		<u>\$ 31,130</u>	<u>\$ 31,130</u>
Sewer (602)	SCADA System Hardware and Software Upgrade (50% Water and 50% Sewer)	\$ 23,850	\$ 23,850
	SCADA Workstation for City Hall (50% Water and 50% Sewer)	\$ 7,280	\$ 7,280
		<u>\$ 31,130</u>	<u>\$ 31,130</u>
Liquor (609)	New HVAC Units (2)	\$ 38,000	\$ 0
	Total Capital Expenditures	<u>137,260</u>	<u>87,260</u>

CITY OF MOUND								
GENERAL FUND REVENUES								
Account Number	Description	2018 Actuals	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2022 Proposed	% Change
<b>Taxes</b>								
101-48000-31010	Current Ad Valorem Taxes	2,739,506	2,785,551	2,920,431	2,936,232	3,116,958	3,408,283	
	Capital Ad Val Taxes Removed in 2019							
101-48000-31020	Delinquent Ad Valorem Taxes	30,630	37,494	25,000	46,446	50,000	50,000	
101-48000-31040	Fiscal Disparities	455,382	494,167	450,000	456,768	450,000	450,000	
101-48000-35200	31900)	3,149	548		3,135	-	-	
101-48000-31910	Penalties and Interest AdValTx	13,478	19,225	10,000	15,478	10,000	10,000	
	Total	3,242,144	3,336,985	3,405,431	3,458,059	3,626,958	3,918,283	8.0%
	Percentage of Levy Captured	84.59%	83.91%	85.00%	85.46%	84.00%	85.00%	
<b>Business Licenses &amp; Permits</b>								
101-42000-32010	Liquor Licenses	17,450	17,500	17,450	12,111	17,450	17,450	
101-42000-32020	Temp Liquor License	450	300	500	150	500	500	
101-42000-32030	Garbage Licenses	2,500	2,000	2,500	2,500	2,000	2,000	
101-42000-32172	Public Gathering Permit	2,300	3,325	2,300	1,000	2,300	2,300	
101-42000-32175	Fireworks Licenses	-	100	-	100	-	-	
101-42000-32180	Other Licenses/Permits	4,450	3,800	4,000	3,400	4,000	4,000	
101-42000-32190	(Transient)	4,125	3,805	1,000	5,850	1,000	1,000	
	Total	31,275	30,830	27,750	25,111	27,250	27,250	0.0%
<b>Non-Business Licenses &amp; Permits</b>								
101-42000-32210	Building Permits	171,511	153,506	175,000	142,321	175,000	175,000	
101-42000-32220	Electrical Permit Fee	4,017	3,550	5,000	3,288	5,000	5,000	
101-42000-32230	Plumbing Connection Permits	9,929	7,455	8,000	6,456	8,000	8,000	
101-42000-32235	Heating Permits	23,061	22,031	20,000	23,899	20,000	20,000	
101-42000-32236	Public Land Permits	200	400	-	400	-	-	
101-42000-32270	Grading/Excavating	507	1,086	200	1,161	200	200	
32290/15	Msc. P&I Fees		115	-	25	-	-	
	Total	209,226	188,143	208,200	177,550	208,200	208,200	0.0%
<b>Intergovernmental</b>								
101-41000-33160	CARES Election Grant	-	-	-	7,867	-	-	
101-41000-33422	Other State Aid Grants	377,783	378,261	402,708	406,616	313,146	313,146	
101-42000-33100	Federal Grants and Aids	-	-	-	204,205	-	-	
101-42000-33430	Other State Grants and Aids	271	-	-	-	-	-	
101-43000-33418	Muni State Aid St Maintenance	60,000	30,000	30,000	30,000	30,000	30,000	
101-48200-33425	PERA State Aid	6,060	6,060	6,060	-	6,060	-	
	Total	444,114	414,321	438,768	648,688	349,206	343,146	-1.7%
<b>Charges for Services</b>								
101-41000-34101	Revenue	41,573	42,263	40,000	42,918	40,000	40,000	
101-41000-34105	Sale of Maps and Publications	19	17	-	2	-	-	
101-41000-34107	Assessment Search Fees	25	-	-	75	-	-	
101-42000-34104	Plan Check Fee	80,879	73,886	70,000	71,297	70,000	70,000	
101-42000-34114	Planning Commission Approval	5,365	1,700	7,000	9,280	5,000	5,000	
34215/16	Dog	1,000	1,000	-	1,500	1,000	1,000	
101-42000-34220	Filing Fees	12	-	-	18	-	-	
101-42000-34230	Notary Charges		10	-	86	-	-	
101-42000-34310	Container on Right of Way	-	50	-	150	-	-	
101-45000-34110	Depot Rental	5,600	7,719	5,000	(425)	5,000	5,000	
101-45000-34940	Cemetery Lot Sale	2,115	3,905	2,000	6,980	-	-	

CITY OF MOUND								
GENERAL FUND REVENUES								
		2018	2019	2020	2020	2021	2022	%
Account Number	Description	Actuals	Actuals	Budget	Actuals	Budget	Proposed	Change
101-48100-37290	Street Lighting Fee	39,715	40,022	30,000	39,119	40,000	40,000	
101-48100-37295	Street Lighting Penalty	727	626	-	404	-	-	
101-48100-38051	Cable TV Franchise Fee	98,374	96,247	97,000	92,318	95,000	95,000	
101-48100-38053	Cable TV Peg Access Fee	24,185	22,106	25,000	19,982	20,000	20,000	
101-48100-38060	Center Point Franchise Fee	128,887	128,145	128,000	129,957	128,000	128,000	
101-48100-38070	Xcel Energy Franchise Fee	155,055	154,313	154,000	154,847	154,000	154,000	
101-49300-34108	Admin Charges to Other Funds	132,866	135,691	142,563	142,475	146,750	146,750	
	<b>Total</b>	<b>716,397</b>	<b>707,700</b>	<b>700,563</b>	<b>710,983</b>	<b>704,750</b>	<b>704,750</b>	<b>0.0%</b>
<b>Fines &amp; Forfeitures</b>								
101-42000-35100	Court Fines	29,801	30,844	30,000	18,161	25,000	25,000	
101-42000-35150	Administrative Fines	3,821	2,690	5,000	1,643	3,000	3,000	
	<b>Total</b>	<b>33,621</b>	<b>33,534</b>	<b>35,000</b>	<b>19,804</b>	<b>28,000</b>	<b>28,000</b>	<b>0.0%</b>
<b>Other Revenue</b>								
101-41000-36100	Special Assessments	14,725	16,383	20,000	17,635	15,000	15,000	
101-41000-36200	Miscellaneous Revenues	179	11	1,000	210	-	-	
101-41000-36230	Contributions and Donations	7,735	500	-	19	-	-	
101-41000-36240	Refunds and Reimbursements	6,487	14,285	20,000	23,539	15,000	15,000	
101-41000-36205	Check Processing Fees	540	270	-	240	-	-	
101-42000-36200	Miscellaneous Revenues	5,000	-	-	-	-	-	
101-42000-36240	Refunds and Reimbursements	-	-	-	-	-	-	
101-43000-36200	Miscellaneous Revenues	171	615	-	303	-	-	
101-43000-36240	Refunds and Reimbursements	17,707	15,004	10,000	17,952	15,000	15,000	
101-45000-34750	Park Dedication Fees	-	-	-	4,655	-	-	
101-45000-36200	Miscellaneous Revenues	-	-	-	-	-	-	
101-45000-36240	Refunds and Reimbursements	-	3,259	-	(80)	-	-	
101-48100-38055	Antenna Leases	142,370	147,382	130,000	152,542	145,000	145,000	
101-48400-36210	Interest Earnings	48,062	65,171	40,000	24,718	20,000	20,000	
101-48500-39101	Sales of General Fixed Assets	-	-	-	-	-	-	
101-49300-39210	Duplicating Service Charge	3,271	5,297	8,000	2,608	8,000	8,000	
101-49300-39203	Transfer from Other Fund	128,072	175,695	175,000	175,000	200,000	250,000	
	<b>Total</b>	<b>374,319</b>	<b>443,872</b>	<b>404,000</b>	<b>419,341</b>	<b>418,000</b>	<b>468,000</b>	<b>12.0%</b>
<b>TOTAL REVENUE</b>		<b>5,051,095</b>	<b>5,155,385</b>	<b>5,219,712</b>	<b>5,459,536</b>	<b>5,362,364</b>	<b>5,697,629</b>	<b>6.3%</b>

City of Mound							
General Fund Summary of Revenue and Expenditures							
Classification	2018 Actuals	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2022 Proposed	% Change
<b>Revenues</b>							
Taxes	3,242,144	3,336,985	3,405,431	3,458,059	3,626,958	3,918,283	8.0%
Business Licenses & Permits	31,275	30,830	27,750	25,111	27,250	27,250	0.0%
Non-Business Licenses & Permits	209,226	188,143	208,200	177,550	208,200	208,200	0.0%
Intergovernmental	444,114	414,321	438,768	648,688	349,206	343,146	-1.7%
Charges for Services	716,397	707,700	700,563	710,983	704,750	704,750	0.0%
Fines & Forfeitures	33,621	33,534	35,000	19,804	28,000	28,000	0.0%
Other	374,319	443,872	404,000	419,341	418,000	468,000	12.0%
<b>TOTAL REVENUES</b>	<b>5,051,095</b>	<b>5,155,385</b>	<b>5,219,712</b>	<b>5,459,536</b>	<b>5,362,364</b>	<b>5,697,629</b>	<b>6.3%</b>
<b>Expenditures</b>							
City Council	68,935	74,846	82,151	76,220	83,589	83,826	0.3%
Promotions	61,500	61,500	61,500	66,497	61,500	1,500	-97.6%
City Manager	165,965	165,840	186,383	171,624	190,720	193,520	1.5%
Elections	13,609	2,457	18,500	19,207	3,100	15,700	406.5%
Finance & Administrative Services	434,584	434,158	468,361	446,497	488,332	461,488	-5.5%
Assessor	115,035	119,000	124,000	122,968	128,000	132,000	3.1%
Legal	74,375	67,114	100,200	78,186	90,206	90,212	0.0%
Centennial Building	51,242	51,974	53,700	34,664	54,023	53,950	-0.1%
Information Technology	37,907	29,454	41,500	58,902	41,500	41,500	0.0%
City Hall (2415 Wilshire)	56,952	47,487	53,300	61,873	54,914	54,731	-0.3%
Police	1,751,188	1,785,569	1,838,098	1,828,443	1,883,978	1,949,782	3.5%
Emergency Preparedness	31,671	39,614	46,381	42,123	46,657	48,289	3.5%
Planning & Inspections	430,161	431,050	488,119	432,630	500,319	503,232	0.6%
Streets	768,186	853,049	820,743	781,089	829,612	868,567	4.7%
Parks/Cemetery	471,067	399,977	485,434	414,874	497,567	498,929	0.3%
Other - Contingency - Transfers	689,616	681,920	751,779	738,904	802,270	866,246	8.0%
<b>TOTAL EXPENDITURES</b>	<b>5,221,993</b>	<b>5,245,009</b>	<b>5,620,150</b>	<b>5,374,701</b>	<b>5,756,287</b>	<b>5,863,471</b>	<b>1.9%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(170,898)</b>	<b>(89,624)</b>	<b>(400,438)</b>	<b>84,835</b>	<b>(393,923)</b>	<b>(165,842)</b>	<b>-57.9%</b>
<b>BEGINNING FUND BALANCE</b>	<b>3,503,008</b>	<b>3,332,109</b>	<b>3,242,485</b>	<b>3,242,485</b>	<b>3,327,320</b>	<b>2,933,398</b>	<b>-11.8%</b>
<b>INCREASE / (DECREASE) IN FUND BALANCE</b>	<b>(170,898)</b>	<b>(89,624)</b>	<b>(400,438)</b>	<b>84,835</b>	<b>(393,923)</b>	<b>(165,842)</b>	<b>-57.9%</b>
<b>ENDING FUND BALANCE</b>	<b>3,332,109</b>	<b>3,242,485</b>	<b>2,842,047</b>	<b>3,327,320</b>	<b>2,933,398</b>	<b>2,767,556</b>	<b>-5.7%</b>
<b>Beginning Fund Balance 1/1/xx</b>	<b>3,503,008</b>	<b>3,332,109</b>	<b>3,242,485</b>	<b>3,242,485</b>	<b>3,327,320</b>	<b>2,933,398</b>	
<b>Nonspendable for</b>							
Prepaid Items	-	-	-	-	-	-	
Liquor Fund Loan - Long Term	-	-	-	-	-	-	
<b>Restricted for</b>							
Park Dedication	20,019	20,019	-	-	-	-	
<b>Committed for</b>							
Interfund Loans	1,750,000	-	1,000,000	-	1,040,000	1,050,000	
<b>Assigned for</b>							
Severance Pay	211,248	222,793	200,000	259,738	180,000	300,000	
Next Year Budget Deficit	303,659	400,526	300,000	393,922	191,000	200,000	
<b>Unassigned</b>	<b>1,047,183</b>	<b>2,599,151</b>	<b>1,128,763</b>	<b>2,673,660</b>	<b>1,522,398</b>	<b>1,217,556</b>	
<b>Total Fund Balance 12/31/xx</b>	<b>3,332,109</b>	<b>3,242,489</b>	<b>2,628,763</b>	<b>3,327,320</b>	<b>2,933,398</b>	<b>2,767,556</b>	
<b>Unassigned as a % of Exp</b>	<b>20%</b>	<b>50%</b>	<b>20%</b>	<b>50%</b>	<b>26%</b>	<b>21%</b>	
	0.64	0.62	0.47	0.62	0.51	0.47	

**CITY OF MOUND  
TAX LEVY RECAP**

Fund	Description	Type	2018	2019	2020	2021	2022
101	Revenue - General Operations	Revenue	3,238,648	3,319,614	3,435,801	3,710,665	4,009,744
401	Infrastructure Replacement Reserve	Special	220,000	220,000	220,000	220,000	220,000
403	Cap Replacement - Vehicles & Equip	Revenue	341,653	300,000	340,000	340,000	340,000
404	Community Investment Fund	Revenue	-	50,000	83,000	140,000	220,000
405	Cap Replacement - City Buildings	Revenue	-	60,000	75,000	75,000	100,000
222	Fire Relief Contribution	Special	68,001	74,601	76,093	78,379	79,115
355	G.O. Tax Increment - 2013B	Special	-	-	-	-	-
368	G.O. Refunding - 2014B	Special	75,000	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	342,015	333,279	205,511	200,274	173,762
364	G.O. Improvement - 2011B - 2020A	Special	192,523	191,158	189,353	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	349,000
310	G.O. Improvement - 2013A	Special	100,000	100,000	100,000	100,000	100,000
311	G.O. Improvement - 2014A	Special	41,120	40,175	39,230	38,285	37,340
312	G.O. Improvement/Ref- 2015A	Special	272,000	272,000	272,000	272,000	210,000
313	G.O. Improvement - 2016A	Special	119,246	118,370	117,495	121,869	120,889
313	G.O. Improv - 2016A Mound Portion of Aerial L		29,650	-			
3XX	G.O. Improv - 2020A	Special				180,000	180,000

TOTAL LEVY	5,704,456	5,818,797	5,993,083	6,291,072	6,605,450
CHANGE FROM PRIOR YEAR	2.00%	2.00%	3.00%	5.0%	5.00%
REVENUE & CAPITAL LEVY	3,800,301	3,949,614	4,153,801	4,485,665	4,889,744
CHANGE FROM PRIOR YEAR	8.80%	3.93%	5.17%	7.99%	9.01%
SPECIAL LEVY	1,904,155	1,869,183	1,839,282	1,805,407	1,715,706
CHANGE FROM PRIOR YEAR	-9.32%	-1.84%	-1.60%	-1.84%	-4.97%

Fund	Description	Type	2018	2019	2020	2021	2022
285	HRA - Operating	HRA	49,954	57,135	75,955	74,105	72,405
350	HRA - Transit 2015B Tax Abate	HRA	168,450	170,600	172,600	174,450	176,150

TOTAL LEVY	218,404	227,735	248,555	248,555	248,555
LESS: FISCAL DISPARITIES LEVY	(15,905)	(18,357)	(17,255)	(19,078)	(17,621)
NET LEVY	202,499	209,378	231,300	229,477	230,934
CHANGE FROM PRIOR YEAR	9.76%	3.40%	10.47%	-0.79%	0.63%

Tax Rate Calculation		2018	2019	2020	2021	2022
CERTIFIED LEVY	5,704,456	5,818,797	5,993,083	6,291,072	6,605,450	
LESS: FISCAL DISPARITIES LEVY	(442,842)	(476,960)	(440,187)	(457,938)	(447,893)	
NET LEVY	5,261,614	5,341,837	5,552,896	5,833,134	6,157,557	
MUNICIPAL TAX RATE	44.922%	41.480%	40.517%	38.329%	38.709%	
HRA TAX RATE	1.729%	1.626%	1.688%	1.508%	1.452%	
TOTAL DIRECT TAX RATE	46.651%	43.106%	42.205%	39.837%	40.161%	

Tax Capacity Information		2018	2019	2020	2021	2022
TAX CAPACITY	12,659,733	13,917,172	14,896,070	16,540,281	17,185,410	
LESS: FISCAL DISPARITIES	(327,418)	(342,108)	(349,858)	(380,984)	(362,316)	
LESS: TAX INCREMENTS	(619,616)	(697,017)	(841,118)	(940,678)	(915,729)	
CAPACITY FOR LOCAL RATE	11,712,699	12,878,047	13,705,094	15,218,619	15,907,365	
% CHANGE FROM PRIOR YEAR	4.44%	9.95%	6.42%	11.04%	4.53%	

Projected Taxes (Value of Home)		2018	2019	2020	2021	2022
150,000	\$ 700	\$ 647	\$ 633	\$ 598	\$ 602	
225,000	\$ 1,050	\$ 970	\$ 950	\$ 896	\$ 904	
400,000	\$ 1,866	\$ 1,724	\$ 1,688	\$ 1,593	\$ 1,606	
600,000	\$ 2,916	\$ 2,694	\$ 2,638	\$ 2,490	\$ 2,510	
1,000,000	\$ 5,248	\$ 4,849	\$ 4,748	\$ 4,482	\$ 4,518	

**CITY OF MOUND  
SPECIAL LEVIES / DEBT LEVIES**

Collect Year	Improvement & Subsequent Refunding Bonds										2006/07A Ref		Tax Increment & Fire Relic			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%
<b>2022</b>	<b>37,340</b>		<b>50,000</b>	<b>215,600</b>	<b>173,762</b>	<b>150,000</b>	<b>180,000</b>	<b>50,000</b>	<b>160,000</b>	<b>189,000</b>	<b>100,000</b>	<b>210,000</b>	<b>120,889</b>	<b>-</b>	<b>79,115</b>	<b>1,715,706</b>	<b>-5.2%</b>
2023	41,527		50,000	215,600	179,054	150,000	370,000	50,000			100,000	70,000	119,908	-	80,697	1,426,787	-20.2%
2024	40,214			215,600		150,000	370,000	50,000			100,000	70,000	118,928	-	82,311	1,197,053	-19.2%
2025	38,639					150,000	370,000	50,000			100,000	70,000	117,947	-	83,957	980,544	-22.1%
2026	42,314					150,000	370,000	50,000			100,000	70,000	122,217	-	85,637	990,167	1.0%
2027	40,582					150,000	370,000	50,000			100,000	70,000	121,131	-	87,349	989,063	-0.1%
2028	38,849						370,000				100,000	70,000	120,046	-	89,096	787,991	-25.5%
2029	37,117						370,000					70,000	118,199	-	90,878	686,194	-14.8%
2030							370,000					70,000	116,885	-	92,696	649,581	-5.6%
2031							370,000					70,000	120,288	-	94,550	654,838	0.8%
2032							370,000									370,000	-77.0%
2033							370,000									370,000	0.0%
2034							370,000									370,000	0.0%
2035							370,000									370,000	0.0%

**NOTE: DOES NOT INCLUDE FUTURE BOND ISSUES.**



Account Number	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Requested	% Change
<b>City Council</b>									
101-41110-103	Part-Time Employees	16,500	16,500	16,250	22,500	16,500	22,500	22,500	
101-41110-122	FICA	1,263	1,262	1,243	1,721	1,263	1,721	1,721	
101-41110-151	Workers Comp Insurance Prem	84	80	128	130	118	134	130	
101-41110-200	Office Supplies			104		95	-	-	
101-41110-202	Duplicating and copying supply	1,156	2,500	2,311	2,500	1,395	2,500	2,500	
101-41110-210	Operating Supplies		200	26	200	153	200	200	
101-41110-300	Professional Svcs	135	500	15	500	-	200	200	
101-41110-322	Postage	4,221	4,500	4,835	4,500	4,808	5,000	5,000	
101-41110-350	Printing	7,087	7,000	7,068	7,000	7,646	7,000	7,000	
101-41110-351	Legal Notices Publishing	139	300	139	300	381	300	300	
101-41110-361	General Liability Ins	6,515	8,300	7,708	7,800	6,906	8,034	8,275	
101-41110-430	Miscellaneous		500	1,195	500	589	500	500	
101-41110-431	Meeting Expense/Volunteer Recognition		1,000	566	1,000	2,053	1,000	1,000	
101-41110-433	Dues and Sub (Add Metrocities?)	31,835	32,000	32,583	32,000	34,313	33,000	33,000	
101-41110-434	Conference & Training		1,500	675	1,500	-	1,500	1,500	
	<b>Total</b>	<b>68,935</b>	<b>76,142</b>	<b>74,846</b>	<b>82,151</b>	<b>76,220</b>	<b>83,589</b>	<b>83,826</b>	<b>0.28%</b>
<b>Promotions</b>									
101-41115-430	Miscellaneous - Gillespie (expires 2021)	60,000	60,000	60,000	60,000	60,000	60,000	-	
101-41115-430	WeCan Donation & Postage for COIVID-19	-	-	-	-	6,497	-	-	
101-41115-430	Miscellaneous - Festival	1,500	1,500	1,500	1,500	-	1,500	1,500	
	<b>Total</b>	<b>61,500</b>	<b>61,500</b>	<b>61,500</b>	<b>61,500</b>	<b>66,497</b>	<b>61,500</b>	<b>1,500</b>	<b>-97.56%</b>
<b>City Manager</b>									
101-41310-101	F T Empl Regular	119,347	144,245	119,076	146,213	124,404	149,856	155,822	
101-41310-102	F T Empl Overtime	-	-	-	-	84	-	-	
101-41310-103	P T Employees	24	-	87	-	-	-	-	
101-41310-113	Vacation Pay	7,106	-	5,222	-	8,355	-	-	
101-41310-114	Holiday Pay	6,524	-	6,182	-	6,083	-	-	
101-41310-115	Sick Pay	1,767	-	345	-	2,463	-	-	
101-41310-116	Severance Pay	-	-	6,625	-	-	-	-	
101-41310-121	PERA	10,016	10,818	9,728	10,966	10,576	11,239	11,687	
101-41310-122	FICA	10,227	10,548	10,283	10,424	11,029	11,464	11,843	
101-41310-131	Employer Paid Health	4,893	5,424	3,674	5,850	4,125	5,850	4,125	
101-41310-133	Employer Paid Dental	685	683	588	657	661	657	662	
101-41310-134	Employer Paid Life	16	16	22	16	15	16	15	
101-41310-135	Employer Health Care Saving Pl	355	1,790	184	1,500	300	1,500	1,500	
101-41310-137	LTD	558	691	545	707	572	724	752	
101-41310-140	Unemployment Comp	-	-	-	-	-	-	-	
101-41310-151	Worker s Comp Insurance Prem	1,103	1,050	725	725	656	725	725	
	<b>Payroll Related</b>	<b>162,619</b>	<b>175,266</b>	<b>163,286</b>	<b>177,058</b>	<b>169,323</b>	<b>182,030</b>	<b>187,130</b>	<b>2.80%</b>
101-41310-200	Office Supplies	21	600	23	600	-	200	200	
101-41310-202	Duplicating and copying supply	123	1,000	520	1,000	111	1,000	500	
101-41310-203	Printed Forms	-	-	-	-	-	-	-	
101-41310-210	Operating Supplies	198	300	-	300	-	300	300	
101-41310-218	Clothing and Uniforms	66	75	38	75	48	75	75	
101-41310-300	Professional Svcs	-	100	-	100	-	100	-	
101-41310-305	Medical Services	-	100	-	100	-	100	100	
101-41310-321	Telephone, Cells & Radios	672	1,000	690	1,000	680	750	700	
101-41310-322	Postage	38	300	21	100	15	100	50	
101-41310-328	Employment Advertising	-	-	-	-	-	-	-	
101-41310-331	Use of personal auto	570	1,200	406	1,200	116	1,200	600	
101-41310-361	General Liability Ins	785	1,000	293	500	443	515	515	
101-41310-404	Machinery/Equip Repairs/Maint	-	-	-	-	-	-	-	
101-41310-430	Miscellaneous	-	300	14	300	442	300	300	
101-41310-431	Meeting Expense	332	500	369	500	266	500	500	
101-41310-433	Dues and Subscriptions	25	550	40	550	40	550	550	
101-41310-434	Conference & Training	515	3,000	140	3,000	140	3,000	2,000	
	<b>Total</b>	<b>165,965</b>	<b>185,291</b>	<b>165,840</b>	<b>186,383</b>	<b>171,624</b>	<b>190,720</b>	<b>193,520</b>	<b>1.47%</b>

Account Number	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Requested	% Change
<b>Elections - Presidential Primary new in 2020</b>									
101-41410-102	F T Empl Overtime	-	-	-	500	-	-	500	
101-41410-121	PERA	-	-	-	50	-	-	50	
101-41410-122	FICA	-	-	-	50	-	-	50	
101-41410-131	Employer Paid Health	-	-	-	100	-	-	100	
101-41410-200	Office Supplies	174	-	16	200	138	-	200	
101-41410-202	Duplicating and copying supply	173	-	-	300	90	-	300	
101-41410-210	Operating Supplies	314	-	15	1,000	3,713	-	1,000	
101-41410-300	Professional Svcs	9,455	-	-	12,000	12,819	-	9,000	
101-41410-322	Postage	372	600	421	400	377	600	400	
101-41410-331	Use of personal auto	87	-	82	100	64	-	100	
101-41410-351	Legal Notices Publishing	374	-	-	500	859	-	1,000	
101-41410-404	Machinery/Equip Repairs/Maint	1,996	2,500	1,923	2,500	570	2,500	2,500	
101-41410-430	Miscellaneous	282	-	-	300	-	-	200	
101-41410-431	Meeting Expense	383	-	-	500	577	-	300	
	<b>Total</b>	<b>13,609</b>	<b>3,100</b>	<b>2,457</b>	<b>18,500</b>	<b>19,207</b>	<b>3,100</b>	<b>15,700</b>	<b>406.45%</b>
<b>Finance &amp; Administration</b>									
101-41500-101	F T Empl Regular	259,271	320,064	255,646	316,590	269,853	335,264	324,553	
101-41500-102	F T Empl Overtime	137	-	420	-	-	-	-	
101-41500-103	Part-Time Employees	23	-	1,535	15,840	545	15,840	-	
101-41500-112	Comp Time Pay	2,024	-	1,654	-	2,731	-	-	
101-41500-113	Vacation Pay	18,179	-	22,176	-	15,828	-	-	
101-41500-114	Holiday Pay	15,745	-	15,789	-	16,264	-	-	
101-41500-115	Sick Pay	10,210	-	11,969	-	15,791	-	-	
101-41500-116	Severance Pay	-	-	249	-	-	-	-	
101-41500-121	PERA	25,432	26,517	25,566	27,445	25,339	28,995	27,716	
101-41500-122	FICA	24,352	26,986	25,071	27,672	27,383	29,575	28,271	
101-41500-131	Employer Paid Health	45,791	48,390	39,933	42,300	41,175	42,300	45,675	
101-41500-133	Employer Paid Dental	2,138	2,259	1,621	2,101	2,117	2,101	1,985	
101-41500-134	Employer Paid Life	243	54	306	50	288	50	49	
101-41500-135	Employer Health Care Saving Pl	5,094	5,160	4,905	4,800	4,800	4,800	4,500	
101-41500-137	LTD	1,405	1,790	1,414	1,838	1,492	1,947	1,940	
101-41500-140	Unemployment Comp	-	-	-	-	-	-	-	
101-41500-151	Worker s Comp Insurance Prem	3,677	3,500	2,900	2,900	2,624	2,987	2,900	
	<b>Payroll Related</b>	<b>413,721</b>	<b>434,721</b>	<b>411,154</b>	<b>441,536</b>	<b>426,230</b>	<b>463,859</b>	<b>437,590</b>	<b>-5.66%</b>
101-41500-200	Office Supplies	805	800	335	800	594	500	500	
101-41500-202	Duplicating and copying supply	869	2,000	2,102	2,000	855	2,200	2,200	
101-41500-205	Computer Hardware/Software	-	-	-	-	74	-	-	
101-41500-210	Operating Supplies	1,202	500	166	500	53	500	500	
101-41500-218	Clothing and Uniforms	327	375	358	375	222	375	300	
101-41500-300	Professional Svcs	21	-	30	-	-	-	-	
101-41500-301	Auditing Services	6,000	5,000	5,765	5,000	6,356	6,500	6,500	
101-41500-305	Medical Services	105	100	134	100	50	100	100	
101-41500-315	Service Charges - Bank Fees	4,744	8,600	7,504	8,600	6,825	4,760	4,760	
101-41500-321	Telephone, Cells & Radios	-	-	-	-	-	-	-	
101-41500-322	Postage	1,335	1,500	1,164	1,500	1,262	1,500	1,500	
101-41500-328	Employment Advertising	-	-	668	-	-	-	-	
101-41500-331	Use of personal auto	128	200	46	200	16	200	200	
101-41500-351	Legal Notices Publishing	1,103	1,400	968	1,400	941	1,400	1,400	
101-41500-361	General Liability Ins	2,198	2,800	2,083	2,100	1,859	2,163	2,163	
101-41500-430	Miscellaneous	-	-	-	-	-	-	-	
101-41500-431	Meeting Expense	100	100	116	100	-	125	125	
101-41500-433	Dues and Subscriptions	420	1,000	745	1,000	540	1,000	1,000	
101-41500-434	Conference & Training	1,470	3,000	748	3,000	440	3,000	2,500	
101-41500-438	Licenses and Taxes	-	-	-	-	-	-	-	
101-41500-440	Other Contractual Services - Shred	38	150	72	150	180	150	150	
	<b>Total</b>	<b>434,584</b>	<b>462,246</b>	<b>434,158</b>	<b>468,361</b>	<b>446,497</b>	<b>488,332</b>	<b>461,488</b>	<b>-5.50%</b>

Account Number	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Requested	% Change
<b>Assessor</b>									
101-41550-440	Other Contractual Services	115,035	120,050	119,000	124,000	122,968	128,000	132,000	
	Total	115,035	120,050	119,000	124,000	122,968	128,000	132,000	<b>3.13%</b>
<b>Legal</b>									
101-41600-300	Professional Svcs - K&G	7,869	40,000	5,519	40,000	5,054	30,000	30,000	
101-41600-304	Legal Fees - Prosecutor	50,000	50,000	50,473	50,000	50,000	50,000	50,000	
101-41600-314	Legal P/W	300	-	2,231	-	5,044	-	-	
101-41600-316	Legal P & I	7,379	-	2,832	-	15,482	-	-	
101-41600-361	General Liability Ins	400	510	130	200	177	206	212	
101-41600-450	Board of Prisoners	8,427	10,000	5,929	10,000	2,429	10,000	10,000	
	Total	74,375	100,510	67,114	100,200	78,186	90,206	90,212	<b>0.01%</b>
<b>Centennial Building (5341 Maywood)</b>									
101-41910-200	Office Supplies	63	-	52	-	-	-	-	
101-41910-202	Duplicating and copying supply	12	-	-	-	-	-	-	
101-41910-210	Operating Supplies	1,803	2,000	1,320	2,000	1,300	2,000	2,000	
101-41910-220	Equip. Parts, Repair/Maintenance Supply	-	200	32	200	25	200	-	
101-41910-321	Telephone, Cells & Radios	1,138	1,100	908	1,100	941	1,100	1,100	
101-41910-361	General Liability Ins	6,422	6,500	4,009	4,100	3,630	4,223	4,350	
101-41910-381	Electric Utilities	14,690	14,000	12,777	14,000	11,876	14,000	14,000	
101-41910-383	Gas Utilities	9,559	8,000	8,272	8,000	6,089	8,500	8,500	
101-41910-384	Refuse/Garbage Disposal	-	300	-	300	-	-	-	
101-41910-400	Buildings Repairs & Maintenance	6,240	20,000	12,515	10,000	-	10,000	10,000	
101-41910-440	Other Contractual Services	5,412	13,000	6,076	7,000	5,703	7,000	7,000	
101-41910-460	Janitorial Services	5,903	7,000	6,013	7,000	5,100	7,000	7,000	
	Total	51,242	72,100	51,974	53,700	34,664	54,023	53,950	<b>-0.14%</b>
<b>Information Technology</b>									
101-41920-205	Computer Hardware/Software	5,018	3,000	2,501	8,000	11,408	8,000	8,000	
101-41920-321	Telephone & Cells - Internet	2,100	3,500	2,225	3,500	2,100	3,500	3,500	
101-41920-440	Other Contractual Services	30,789	30,000	24,728	30,000	45,394	30,000	30,000	
	Total	37,907	36,500	29,454	41,500	58,902	41,500	41,500	<b>0.00%</b>

Account Number	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Requested	% Change
<b>City Hall (2415 Wilshire)</b>									
101-41930-200	Office Supplies	2,040	2,000	1,423	2,000	2,541	2,000	2,000	
101-41930-202	Duplicating and copying supply	4,174	2,800	413	-	3,674	-	-	
101-41930-210	Operating Supplies	1,430	2,500	915	2,500	1,650	2,500	2,500	
101-41930-220	Equip. Parts, Repair/Maint Supply	-	-	270	-	4,741	-	-	
101-41930-321	Telephone, Cells & Radios	5,326	6,700	5,449	5,700	5,650	5,700	5,700	
101-41930-322	Postage	21	300	2	300	-	300	-	
101-41930-361	General Liability Ins	4,003	5,100	3,795	3,800	3,364	3,914	4,031	
101-41930-381	Electric Utilities	18,140	18,000	16,664	18,000	16,191	18,000	18,000	
101-41930-383	Gas Utilities	1,447	1,000	1,325	1,000	924	1,500	1,500	
101-41930-384	Refuse/Garbage Disposal	1,049	900	1,207	1,000	1,405	1,500	1,500	
101-41930-400	Buildings Repairs & Maintenance	5,920	6,500	5,584	6,500	10,194	6,500	6,500	
101-41930-430	Miscellaneous	50	-	50	-	50	-	-	
101-41930-440	Other Contractual Services	6,941	4,000	3,471	4,000	4,889	5,000	5,000	
101-41930-460	Janitorial Services	6,411	8,500	6,919	8,500	6,600	8,000	8,000	
	<b>Total</b>	<b>56,952</b>	<b>58,300</b>	<b>47,487</b>	<b>53,300</b>	<b>61,873</b>	<b>54,914</b>	<b>54,731</b>	<b>-0.33%</b>
<b>Police</b>									
	<b>Payroll Related (Retirements)</b>	<b>529</b>	<b>525</b>	<b>529</b>	<b>525</b>	<b>529</b>	<b>525</b>	<b>529</b>	<b>0.80%</b>
101-42110-321	Telephone, Cells & Radios	2,042	3,000	2,070	3,000	2,105	3,000	3,000	
101-42110-361	General Liability Ins	4,003	5,100	3,076	3,200	2,833	3,296	3,395	
101-42110-430	Miscellaneous	-	-	-	-	48	-	-	
101-42110-440	Other Contractual Services	1,744,614	1,783,500	1,778,032	1,831,373	1,822,928	1,877,157	1,942,858	
	<b>Total</b>	<b>1,751,188</b>	<b>1,792,125</b>	<b>1,785,569</b>	<b>1,838,098</b>	<b>1,828,443</b>	<b>1,883,978</b>	<b>1,949,782</b>	<b>3.49%</b>
<b>Emergency Preparedness</b>									
101-42115-101	F T Empl Regular	12,308	22,811	18,473	23,612	19,112	24,205	24,932	
101-42115-102	F T Empl Overtime	-	-	-	-	-	-	-	
101-42115-112	Comp Time Pay	-	-	-	-	-	-	-	
101-42115-113	Vacation Pay	1,142	-	646	-	600	-	-	
101-42115-114	Holiday Pay	826	-	949	-	996	-	-	
101-42115-115	Sick Pay	274	-	469	-	1,265	-	-	
101-42115-116	Severance Pay	-	-	-	-	-	-	-	
101-42115-121	PERA	1,088	1,711	1,541	1,771	1,648	1,815	1,870	
101-42115-122	FICA	1,044	1,745	1,428	1,806	1,477	1,852	1,907	
101-42115-131	Employer Paid Health	2,799	922	4,830	5,040	5,040	5,040	5,460	
101-42115-133	Employer Paid Dental	135	184	185	184	185	184	185	
101-42115-134	Employer Paid Life	3	4	4	4	4	4	4	
101-42115-135	Employer Health Care Saving Pl	305	420	420	420	420	420	420	
101-42115-137	LTD	61	42	86	43	93	44	46	
101-42115-151	Worker s Comp Insurance Prem	116	400	362	400	362	412	424	
	<b>Payroll Related</b>	<b>20,101</b>	<b>28,239</b>	<b>29,393</b>	<b>33,281</b>	<b>31,202</b>	<b>33,977</b>	<b>35,249</b>	<b>3.74%</b>
101-42115-202	Duplicating and copying supply	-	-	-	100	19	100	100	
101-42115-210	Operating Supplies	1,784	1,500	808	1,500	665	1,500	1,400	
101-42115-212	Motor Fuels	278	600	327	500	151	500	300	
101-42115-220	Equip. Parts, Repair/Maintenance Supply	-	-	-	100	-	100	600	
101-42115-321	Telephone, Cells & Radios	403	1,200	400	1,000	1,978	1,280	1,340	
101-42115-329	Sirens/Phone Lines	1,946	2,200	1,911	2,200	2,490	2,500	2,600	
101-42115-361	General Liability Ins	548	400	519	600	533	600	600	
101-42115-381	Electric Utilities	535	600	525	600	518	600	600	
101-42115-430	Miscellaneous	-	-	-	-	-	200	200	
101-42115-433	Dues & Subscriptions	-	-	203	200	200	200	200	
101-42115-434	Conference & Training	865	1,500	882	1,600	25	1,600	1,600	
101-42115-440	Other Contractual Services	5,211	4,700	4,646	4,700	4,342	3,500	3,500	
	<b>Total Emergency Preparedness</b>	<b>31,671</b>	<b>40,939</b>	<b>39,614</b>	<b>46,381</b>	<b>42,123</b>	<b>46,657</b>	<b>48,289</b>	<b>3.50%</b>

Account Number	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Requested	% Change
<b>Planning &amp; Inspections</b>									
101-42400-101	F T Empl Regular	147,970	191,850	155,067	203,447	165,420	209,558	217,539	
101-42400-102	F T Empl Overtime	994	1,000	489	1,000	253	1,000	1,000	
101-42400-112	Comp Time Pay	-	-	-	-	99	-	-	
101-42400-113	Vacation Pay	16,310	-	7,975	-	12,593	-	-	
101-42400-114	Holiday Pay	8,457	-	8,499	-	8,887	-	-	
101-42400-115	Sick Pay	3,551	-	8,234	-	8,303	-	-	
101-42400-116	Severance Pay	-	-	15,612	-	-	-	-	
101-42400-121	PERA	13,292	14,464	13,541	15,333	14,852	15,792	16,390	
101-42400-122	FICA	12,623	14,753	13,329	15,640	14,081	16,108	16,718	
101-42400-131	Employer Paid Health	24,646	21,722	25,835	34,560	26,235	34,560	28,215	
101-42400-133	Employer Paid Dental	1,153	1,234	1,045	1,261	1,270	1,261	1,270	
101-42400-134	Employer Paid Life	26	30	61	30	29	30	30	
101-42400-135	Employer Health Care Savings Pl	2,616	2,820	2,521	2,880	2,880	2,880	2,880	
101-42400-137	LTD	740	864	723	927	831	955	991	
101-42400-151	Worker s Comp Ins Prem	1,891	1,800	1,813	1,900	1,719	1,957	1,900	
	<b>Payroll Related</b>	<b>234,269</b>	<b>250,536</b>	<b>254,744</b>	<b>276,979</b>	<b>257,885</b>	<b>284,101</b>	<b>286,933</b>	<b>1.00%</b>
101-42400-200	Office Supplies	117	200	51	200	119	200	200	
101-42400-202	Duplicating and copying supply	1,423	3,000	3,055	3,000	878	3,000	3,000	
101-42000-205	Computer Hardware/Software	1,976	2,000	2,230	2,000	3,811	2,000	2,000	
101-42400-210	Operating Supplies	420	200	4	200	163	200	200	
101-42400-212	Motor Fuels	278	1,000	273	1,000	151	1,000	1,000	
101-42400-218	Clothing and Uniforms	458	300	75	300	161	300	300	
101-42400-300	Professional Svcs	40,475	15,000	15,330	15,000	16,625	20,000	20,000	
101-42400-305	Medical Services	-	100	193	100	-	100	100	
101-42400-308	Building Inspection Fees	144,617	175,000	148,283	175,000	147,702	175,000	175,000	
101-42400-321	Telephone, Cells & Radios	673	720	676	720	636	720	720	
101-42400-322	Postage	756	900	800	900	762	900	900	
101-42400-328	Employment Advertising	-	-	667	-	-	-	-	
101-42400-331	Use of personal auto	21	100	-	100	-	100	100	
101-42400-351	Legal Notices Publishing	166	500	-	500	198	500	500	
101-42400-361	General Liability Ins	2,080	2,650	2,544	2,600	2,302	2,678	2,758	
101-42400-431	Meeting Expense	613	500	321	500	-	500	500	
101-42400-433	Dues and Subscriptions	-	120	-	120	-	120	120	
101-42400-434	Conference & Training	324	2,000	309	2,000	1,159	2,000	2,000	
101-42400-440	Other Contractual Services	1,495	6,900	1,495	6,900	78	6,900	6,900	
	<b>Total</b>	<b>430,161</b>	<b>461,726</b>	<b>431,050</b>	<b>488,119</b>	<b>432,630</b>	<b>500,319</b>	<b>503,232</b>	<b>0.58%</b>

Account Number	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Requested	% Change
<b>Streets</b>									
101-43100-101	F T Empl Regular	210,928	275,322	211,652	271,348	220,669	276,700	288,980	
101-43100-102	F T Empl Overtime	14,833	12,000	21,102	12,000	13,451	12,000	12,000	
101-43100-103	Part-Time Employees	2,530	7,000	-	7,000	12,919	7,000	-	
101-43100-112	Comp Time Pay	6,235	-	3,528	-	4,057	-	-	
101-43100-113	Vacation Pay	8,979	-	8,504	-	15,902	-	-	
101-43100-114	Holiday Pay	10,735	-	11,524	-	12,492	-	-	
101-43100-115	Sick Pay	5,640	-	9,685	-	11,781	-	-	
101-43100-116	Severance Pay	1,350	-	2,218	-	6,602	-	-	
101-43100-121	PERA	19,283	21,549	19,950	21,251	20,876	21,652	22,573	
101-43100-122	FICA	18,545	22,516	18,996	22,212	21,149	22,621	23,025	
101-43100-131	Employer Paid Health	44,132	50,160	45,922	52,080	50,078	52,080	55,860	
101-43100-133	Employer Paid Dental	1,781	2,311	2,023	2,732	2,175	2,732	2,768	
101-43100-134	Employer Paid Life	46	55	97	53	166	53	52	
101-43100-135	Employer Health Care Saving PI	4,640	5,280	4,611	5,040	4,932	5,040	5,040	
101-43100-136	Post Retirement Health/Dental	14,642	11,295	15,478	21,631	16,190	21,631	21,631	
101-43100-137	LTD	933	1,310	970	1,337	1,099	1,374	1,433	
101-43100-140	Unemployment Comp	6,689	-	-	-	-	-	-	
101-43100-151	Worker s Comp Insurance Prem	23,639	22,500	25,000	25,000	22,624	25,750	25,000	
	<b>Payroll Related</b>	<b>395,560</b>	<b>431,299</b>	<b>401,260</b>	<b>441,683</b>	<b>437,162</b>	<b>448,633</b>	<b>458,362</b>	<b>2.17%</b>
<b>Streets</b>									
101-43100-200	Office Supplies	115	50	16	50	11	50	50	
101-43100-202	Duplicating and copying supply	37	200	93	200	23	200	200	
101-43100-205	Computer Hardware/Software	3,566	3,500	2,717	3,500	2,466	3,500	3,500	
101-43100-210	Operating Supplies	7,862	12,000	5,687	12,000	8,185	12,000	12,000	
101-43100-212	Motor Fuels	21,149	15,000	24,442	15,000	15,821	20,000	20,000	
101-43100-218	Clothing and Uniforms	4,279	3,500	4,847	3,500	3,591	4,500	3,500	
101-43100-220	Equip. Parts, Repair/Maint Supply	18,331	14,000	16,013	20,000	26,257	20,000	20,000	
101-43100-224	Street Maint Materials	78,593	70,000	87,734	85,000	63,585	85,000	85,000	
101-43100-226	Sign Repair Materials	5,505	15,000	11,149	15,000	12,625	15,000	15,000	
101-43100-300	Professional Svcs	21,382	20,000	19,085	20,000	10,556	20,000	20,000	
101-43100-305	Medical Services	330	1,400	1,007	1,400	213	1,400	1,400	
101-43100-321	Telephone, Cells & Radios	7,149	7,000	6,710	7,000	8,328	7,000	7,000	
101-43100-322	Postage	46	100	45	100	5	100	100	
101-43100-328	Employment Advertising	987	200	451	200	398	200	200	
101-43100-361	General Liability Ins	5,337	6,800	8,268	7,300	9,238	7,519	7,745	
101-43100-381	Electric Utilities	77,930	85,000	72,191	85,000	69,000	65,000	65,000	
101-43100-383	Gas Utilities	1,895	3,000	2,151	3,000	1,648	3,000	3,000	
101-43100-384	Refuse/Garbage Disposal	736	300	867	300	3,520	1,000	1,000	
101-43100-400	Buildings Repairs & Maintenance	13,805	19,000	80,132	19,000	17,610	19,000	24,000	
101-43100-404	Machinery/Equip Repairs/Maint	22,192	15,000	24,015	15,000	21,121	20,000		
101-43100-430	Miscellaneous	377	300	271	300	-	300	300	
101-43100-433	Dues and Subscriptions	211	250	142	250	109	250	250	
101-43100-434	Conference & Training	4,537	4,000	2,537	4,000	1,150	4,000	4,000	
101-43100-438	Licenses and Taxes	433	400	59	400	288	400	400	
101-43100-440	Other Contractual Services	74,982	60,000	79,389	60,000	66,869	70,000	115,000	
101-43100-455	Permits	-	260	-	260	-	260	260	
101-43100-460	Janitorial Services	860	1,300	1,771	1,300	1,310	1,300	1,300	
	<b>Total</b>	<b>768,186</b>	<b>788,859</b>	<b>853,049</b>	<b>820,743</b>	<b>781,089</b>	<b>829,612</b>	<b>868,567</b>	<b>4.70%</b>

Account Number	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Requested	% Change
<b>Parks</b>									
101-45200-101	F T Empl Regular	148,634	190,718	139,310	209,882	131,185	213,413	223,787	
101-45200-102	F T Empl Overtime	6,194	7,000	3,933	7,000	3,197	7,000	7,000	
101-45200-103	Part-Time EE (\$36K Gross)	13,544	20,000	9,688	20,000	5,418	20,000	16,000	
101-45200-112	Comp Time Pay	10,710	-	9,469	-	8,548	-	-	
101-45200-113	Vacation Pay	11,399	-	6,288	-	5,350	-	-	
101-45200-114	Holiday Pay	8,016	-	7,447	-	8,006	-	-	
101-45200-115	Sick Pay	7,940	-	8,532	-	4,957	-	-	
101-45200-116	Severance Pay	6,099	-	522	-	6,602	-	-	
101-45200-121	PERA	14,419	16,029	13,066	16,266	12,093	16,531	17,309	
101-45200-122	FICA	15,719	19,103	15,125	19,346	13,908	19,616	20,409	
101-45200-131	Employer Paid Health	23,996	32,799	16,597	34,314	15,452	34,314	27,960	
101-45200-133	Employer Paid Dental	1,076	1,707	811	1,681	626	1,681	1,693	
101-45200-134	Employer Paid Life	36	41	101	40	144	40	40	
101-45200-135	Employer Health Care Saving Pl	3,673	3,900	3,023	3,840	2,594	3,840	3,840	
101-45200-137	LTD	769	985	682	1,014	627	1,042	1,091	
101-45200-140	Unemployment Comp	-	-	-	-	-	-	-	
101-45200-151	Worker s Comp Insurance Prem	13,759	13,000	12,500	13,000	11,765	13,390	13,000	
	<b>Payroll Related</b>	<b>285,983</b>	<b>305,283</b>	<b>247,094</b>	<b>326,384</b>	<b>230,472</b>	<b>330,867</b>	<b>332,129</b>	<b>0.38%</b>
<b>Parks</b>									
101-45200-200	Office Supplies	10	200	16	200	11	200	200	
101-45200-202	Duplicating and copying supply	73	200	803	200	45	200	200	
101-45200-203	Printed Forms	-	-	-	-	-	-	-	
101-45200-205	Computer Hardware/Software	2,655	2,550	2,717	2,550	2,466	2,550	2,550	
101-45200-210	Operating Supplies	8,088	12,000	8,742	12,000	18,125	15,000	15,000	
101-45200-212	Motor Fuels	9,843	8,000	8,434	8,000	7,574	8,000	8,000	
101-45200-218	Clothing and Uniforms	4,575	4,000	3,559	4,000	3,588	4,000	3,000	
101-45200-220	Equip. Parts, Repair/Maintenance Supply	19,417	16,000	10,135	16,000	22,190	16,000	16,000	
101-45200-232	Landscape Material	11,703	15,000	16,697	15,000	14,715	17,000	20,000	
101-45200-300	Professional Svcs	17,191	-	2,346	-	-	-	-	
101-45200-305	Medical Services	258	700	912	700	393	700	700	
101-45200-321	Telephone, Cells & Radios	4,534	3,000	2,529	3,000	3,430	3,000	300	
101-45200-322	Postage	88	100	10	100	6	100	100	
101-45200-328	Employment Advertising	814	300	1,427	300	1,425	300	300	
101-45200-351	Legal Notices Publishing	377	100	-	100	94	100	100	
101-45200-361	General Liability Ins	11,402	13,800	11,316	5,000	5,080	5,150	5,150	
101-45200-381	Electric Utilities	2,854	3,000	1,469	3,000	2,229	3,000	3,000	
101-45200-383	Gas Utilities	6,676	5,500	4,866	4,500	5,036	4,500	4,500	
101-45200-384	Refuse/Garbage Disposal	10,059	4,000	8,853	4,000	3,013	8,000	1,800	
101-45200-400	Buildings Repairs & Maintenance	6,697	5,000	12,110	2,500	12,109	2,500	5,000	
101-45200-404	Machinery/Equip Repairs/Maint	12,933	18,500	2,454	13,500	3,071	12,000	11,500	
101-45200-410	Rentals (GENERAL)	8,013	10,000	9,569	10,000	7,852	10,000	10,000	
101-45200-431	Meeting Expense	225	500	-	500	-	500	500	
101-45200-433	Dues and Subscriptions	26	300	(38)	300	71	300	300	
101-45200-434	Conference & Training	1,960	3,000	2,071	3,000	(279)	3,000	3,000	
101-45200-438	Licenses and Taxes	618	600	290	600	463	600	600	
101-45200-440	Other Contractual Services	21,151	25,000	25,361	25,000	30,225	25,000	25,000	
101-45200-460	Janitorial Services	-	-	213	-	1,169	-	-	
101-45200-533	City Tree Removal	21,516	25,000	15,280	25,000	40,301	25,000	30,000	
101-45200-534	Tree Planting	1,328	-	742	-	-	-	-	
	<b>Total</b>	<b>471,067</b>	<b>481,633</b>	<b>399,977</b>	<b>485,434</b>	<b>414,874</b>	<b>497,567</b>	<b>498,929</b>	<b>0.27%</b>
<b>Other</b>									
101-49300-700	Trans - FIRE (Pension/Bldg sp levy)	491,160	432,746	432,746	448,479	473,653	465,970	477,946	<b>2.57%</b>
101-49300-700	Transfers - Liquor Profits (+30K MSA)	155,000	170,000	170,000	175,000	175,000	230,000	280,000	
101-49840-300	Professional Svcs - LMCC TV	39,502	42,300	36,106	42,300	32,638	42,300	42,300	
101-49840-500	Capital Outlay	-	-	33,188	-	-	-	-	
101-49999-140	Contingency	-	-	-	75,000	56,006	50,000	60,000	
101-49999-300	Professional Svcs (Labor Attorney)	2,458	5,000	8,250	5,000	1,122	8,000	1,000	
101-49999-430	Miscellaneous (Abatement/Trans)	1,496	6,000	1,630	6,000	485	6,000	5,000	
	<b>Total</b>	<b>689,616</b>	<b>656,046</b>	<b>681,920</b>	<b>751,779</b>	<b>738,904</b>	<b>802,270</b>	<b>866,246</b>	<b>7.97%</b>
<b>TOTAL EXPENDITURES</b>		<b>5,221,993</b>	<b>5,397,067</b>	<b>5,245,009</b>	<b>5,620,150</b>	<b>5,374,701</b>	<b>5,756,287</b>	<b>5,863,471</b>	<b>1.86%</b>

		2018	2019	2019	2020	2020	2021	2022	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
<b>AREA FIRE SERVICES</b>									
222-42260-31010	Current Ad Val Taxes Relief	68,001	74,601	74,601	76,190	76,093	78,379	79,115	
222-42260-31015	Ad Valorem Taxes Rent	185,012	160,000	160,000	160,000	160,000	160,000	160,000	
222-42260-32215	Fire Permits	941	-	336	-	260	-	-	
222-42260-32216	Burn Permits	35	-	-	-	-	-	-	
222-42260-33100	Federal Grants and Aids	-	-	58,934	-	151,758	-	-	
222-42260-33160	Grants from other Govt. Units	6,908	-	4,424	-	1,809	-	-	
222-42260-33400	State Grants and Aids	124,180	111,760	149,735	150,000	138,667	120,000	120,000	
222-42260-34200	Public Safety Charges for Srvs	50	-	-	-	-	-	-	
222-42260-34202	Fire Protection Svc Contracts	568,581	486,805	486,805	501,521	501,522	511,514	533,700	
222-42260-36200	Miscellaneous Revenues	95	-	-	-	2,000	-	-	
222-42260-36210	Interest Earnings	10,095	-	13,688	-	1,954	-	-	
222-42260-36230	Contributions and Donations	18,660	-	34,895	-	7,338	-	-	
222-42260-36240	Refunds and Reimbursements	321	-	3,152	-	4,158	-	-	
222-42260-39101	Sales of General Fixed Assets	45	-	-	-	2,996	-	-	
222-42260-39203	Transfer from Other Fund	393,976	432,746	432,746	448,479	448,479	465,970	477,946	
222-42260-39310	Proceeds-GO Bonds	-	-	-	-	575,000	-	-	
222-42260-39320	Premiums on Bonds Sold	-	-	-	-	37,705	-	-	
	<b>TOTAL REVENUES</b>	<b>1,376,900</b>	<b>1,265,912</b>	<b>1,419,316</b>	<b>1,336,190</b>	<b>2,109,739</b>	<b>1,335,863</b>	<b>1,370,761</b>	<b>2.61%</b>
<b>AREA FIRE SERVICES</b>									
222-42260-101	F T Empl Regular	149,981	166,795	144,766	175,184	156,012	180,433	188,103	
222-42260-102	F T Empl Overtime	-	-	-	-	89	-	-	
222-42260-113	Vacation Pay	8,541	-	15,736	-	10,070	-	-	
222-42260-114	Holiday Pay	7,594	-	7,817	-	8,041	-	-	
222-42260-115	Sick Pay	921	-	2,859	-	2,402	-	-	
222-42260-121	PERA	22,115	21,829	23,743	23,885	24,425	24,601	25,508	
222-42260-122	FICA	17,925	19,429	18,074	20,032	19,694	21,245	22,400	
222-42260-124	Fire Pens Contrib	129,000	129,000	129,000	132,000	132,000	135,300	138,000	
222-42260-124	2% Fire State Aid flow through	117,680	111,760	121,269	150,000	118,587	120,000	120,000	
222-42260-131	Employer Paid Health	18,150	22,800	19,200	24,600	20,400	25,882	27,600	
222-42260-133	Employer Paid Dental	1,058	1,051	1,058	1,051	1,058	1,051	1,058	
222-42260-134	Employer Paid Life	24	25	24	25	24	25	25	
222-42260-135	Health Care Saving Pl	2,400	2,400	2,400	2,400	2,400	2,400	2,400	
222-42260-137	LTD	699	876	713	920	753	947	988	
222-42260-151	Worker s Comp Insurance Prem	30,471	29,000	37,114	40,000	36,086	40,000	40,000	
222-42260-170	Fire Chief-Officer Pay	31,120	30,200	40,500	31,600	36,821	36,400	38,200	
222-42260-175	Fire Duty-Officer Pay	9,745	-	12,791	(3,304)	13,778	-	-	
222-42260-180	Fire-Drill Pay	10,392	13,200	10,056	13,200	10,691	15,120	15,600	
222-42260-185	Maintenance Pay	17,838	15,400	16,104	16,640	13,997	18,480	19,080	
222-42260-190	Fire-Monthly Salaries	91,755	115,200	76,244	117,400	112,525	122,200	129,600	
	<b>Total Payroll Related</b>	<b>667,409</b>	<b>678,965</b>	<b>679,468</b>	<b>745,633</b>	<b>719,853</b>	<b>744,084</b>	<b>768,561</b>	<b>3.29%</b>
222-42260-200	Office Supplies	1,033	1,800	734	1,800	1,424	1,800	1,800	
222-42260-202	Duplicating and copying supply	1,296	1,600	1,983	1,600	2,093	1,800	1,800	
222-42260-205	Computer Hardware/Software	3,118	1,200	233	1,800	3,164	1,500	1,500	
222-42260-208	Instructional Supplies	421	720	374	720	1,094	900	900	
222-42260-210	Operating Supplies	28,090	16,000	20,837	18,000	29,111	18,000	22,000	
222-42260-212	Motor Fuels	7,020	8,000	6,942	7,440	6,621	7,200	7,200	
222-42260-216	Cleaning Supplies	862	720	350	720	443	720	720	
222-42260-217	Fire Prevention Supplies	2,386	1,800	2,018	1,800	1,570	1,920	1,920	
222-42260-219	Safety supplies	25,609	20,000	28,309	22,000	28,407	28,000	28,000	
222-42260-300	Professional Srvs	1,910	3,600	858	3,600	-	3,000	3,000	
222-42260-301	Auditing and Acct g Services	4,400	4,400	4,228	4,400	4,302	4,800	4,800	
222-42260-305	Medical Services	3,674	4,800	4,325	5,200	7,177	5,400	5,400	
222-42260-307	Admin/Finance/Computer Chgs	14,505	14,500	14,505	14,500	15,229	15,700	15,700	
222-42260-308	Building Inspection Fees	-	10,000	-	5,000	688	2,000	2,000	
222-42260-315	Service Charges	989	-	1,577	1,000	1,564	1,200	1,600	
222-42260-321	Telephone, Cells, & Radios	26,639	20,000	25,548	22,000	47,745	33,000	33,600	



		2018	2019	2019	2020	2020	2021	2022	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
222-42260-322	Postage	320	600	338	600	288	600	600	
222-42260-325	Pagers-Fire Dept.	5,664	4,800	4,261	5,400	7,191	5,400	5,400	
222-42260-331	Use of personal auto	1,342	400	-	400	-	600	600	
222-42260-361	General Liability Ins	17,661	22,500	9,687	11,500	10,181	12,000	12,000	
222-42260-381	Electric Utilities	18,140	16,000	16,664	17,200	16,190	17,400	17,400	
222-42260-383	Gas Utilities	9,035	6,600	7,394	9,600	5,237	9,000	9,600	
222-42260-384	Refuse/Garbage Disposal	1,049	1,500	1,207	1,500	1,405	1,500	1,500	
222-42260-401	Building Repairs	1,038	5,000	11,067	6,000	1,518	5,000	5,000	
222-42260-402	Building Maintenance	6,957	6,000	10,438	6,000	9,138	5,000	5,000	
222-42260-409	Other Equipment Repair	35,157	20,000	16,476	24,000	27,518	22,000	24,000	
222-42260-412	Building Rentals	282,940	282,940	282,940	282,940	282,940	282,940	282,940	
222-42260-430	Miscellaneous	728	1,200	2,131	1,200	1,089	1,200	1,200	
222-42260-431	Meeting Expense	471	400	513	400	140	400	400	
222-42260-433	Dues and Subscriptions	4,105	4,800	4,269	4,800	4,502	4,800	4,920	
222-42260-434	Conference & Training	23,100	18,000	25,046	18,000	11,881	18,000	18,000	
222-42260-438	Licenses and Taxes	10	-	80	-	30	-	-	
222-42260-440	Other Contractual Services	9,698	10,800	9,534	10,800	12,105	10,800	12,000	
222-42260-460	Janitorial Services	3,570	6,000	3,907	4,800	3,588	4,800	4,800	
222-42260-500	Capital Outlay FA	60,834	62,300	110,413	66,988	213,547	799,200		
222-42260-590	Facility Replacement Reserve		-	-	-	-	10,000		
222-42260-600	Debt Srv Principal	45,000	55,000	55,000	55,000	55,000	55,000	115,000	
222-42260-611	Bond Interest	14,050	13,050	13,050	11,950	11,950	10,850	20,650	
222-42260-620	Fiscal Agent s Fees	-	500	96	500	100	550	150	
222-42260-621	Discount on Bonds Issued	-	-	-	-	12,705	-	-	
	TOTAL EXPENDITURES	1,330,230	1,326,495	1,376,800	1,396,791	1,558,728	2,148,064	1,441,661	-32.89%
	CHANGE IN FUND BALANCE	46,670	(60,583)	42,516	(60,601)	551,011	(812,201)	(70,900)	
	BEGINNING FUND BALANCE	464,870	511,540	511,540	554,056	554,056	1,105,067	292,866	
	INCREASE / (DECREASE) IN FUND BALANCE	46,670	(60,583)	42,516	(60,601)	551,011	(812,201)	(70,900)	
	ENDING FUND BALANCE	511,540	450,957	554,056	493,455	1,105,067	292,866	221,966	

2022  
BUDGET BREAKDOWN

	<u>DEPT</u>	<u>RELIEF</u>	<u>CAPITAL</u>	<u>FUND</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2020</u>
	<u>BUDGET</u>	<u>ASSN</u>	<u>AND</u>	<u>BALANCE</u>	<u>COST</u>	<u>COST</u>	<u>COST</u>	<u>COST</u>
		<u>CONT</u>	<u>RESERVES</u>	<u>CREDIT</u>				
			<u>PAYMENT</u>					
MINNETONKA BEACH	0	0	0	0	0	0	0	0
MINNETRISTA	205,075	36,998	36,408	19,008	335,329	322,204	317,662	
SHOREWOOD	16,140	2,912	2,865	1,496	26,391	24,560	25,029	
SPRING PARK	105,177	18,975	18,673	9,749	171,980	164,749	158,831	
MOUND	<u>438,529</u>	<u>79,115</u>	<u>77,854</u>	<u>40,647</u>	<u>717,061</u>	<u>704,349</u>	<u>684,669</u>	
	<u>764,920</u>	<u>138,000</u>	<u>135,800</u>	<u>70,900</u>	<u>1,250,760</u>	<u>1,215,862</u>	<u>1,186,191</u>	

AREA FIRE SERVICE FUND  
RECAP OF COSTS BY CITY

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
MINNETONKA BEACH	-	-	-	-	98,830	95,740	87,783
MINNETRISTA	335,329	322,204	317,662	309,353	299,091	290,068	280,575
SHOREWOOD	26,391	24,560	25,029	26,828	25,972	25,146	23,835
SPRING PARK	171,980	164,749	158,831	150,624	144,688	140,118	135,080
MOUND	717,061	704,349	684,669	667,347	646,989	628,488	620,272
Total	<u>1,250,760</u>	<u>1,215,862</u>	<u>1,186,191</u>	<u>1,154,152</u>	<u>1,215,570</u>	<u>1,179,560</u>	<u>1,147,545</u>
Percent Increase	2.87%	2.50%	2.78%	-5.05%	3.05%	2.79%	2.06%

2022  
BUDGET RECAP

OPERATING COSTS	764,920
CAPITAL OUTLAY	135,800
FIREMAN'S RELIEF PENSION	138,000
BUILDING PAYMENT	<u>282,940</u>
TOTAL 2022 FIRE COSTS	<u>1,321,660</u>

2022 OPERATING COST BREAKDOWN FOR EACH CONTRACTING CITY

MINNETRISTA	1,321,660	x	26.81%	354,337
SHOREWOOD	1,321,660	x	2.11%	27,887
SPRING PARK	1,321,660	x	13.75%	181,728
MOUND	1,321,660	x	57.33%	757,708
TOTAL			100%	1,321,660

City of Mound  
Fire Area Formula  
07/12/2021

	2019		2020		2021		2017		2018		2019		2020		2021		Diff
	Land Market Values	Land Market Values	Land Market Values	Land Market Values	Land Market Values	Land Market Values	Population	Prorated %	Population	Prorated %	Population	Prorated %	Population	Prorated %	Population	Prorated %	
MINNETONKA BEACH	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	0	0	0	0.00%	0.00%
MINNETRISTA	347,747,800	360,606,800	380,596,300	380,596,300	360,606,800	380,596,300	4,159	5.96%	4,250	4,481	4,481	8.22%	4,481	8.22%	4,481	8.22%	0.31%
SHOREWOOD	45,852,000	49,010,000	51,968,000	51,968,000	49,010,000	51,968,000	239	0.80%	239	239	239	0.46%	239	0.46%	239	0.46%	0.09%
SPRING PARK	133,309,100	157,278,100	154,754,100	154,754,100	157,278,100	154,754,100	1,743	2.44%	1,694	1,732	1,732	3.29%	1,732	3.29%	1,732	3.29%	0.20%
MOUND	586,984,100	679,382,200	707,983,300	707,983,300	679,382,200	707,983,300	9,494	10.80%	9,347	9,447	9,447	18.03%	9,447	18.03%	9,447	18.03%	-0.60%
<b>Total:</b>	<b>1,113,893,000</b>	<b>1,246,277,100</b>	<b>1,295,301,700</b>	<b>1,295,301,700</b>	<b>1,246,277,100</b>	<b>1,295,301,700</b>	<b>15,635</b>	<b>20.00%</b>	<b>15,530</b>	<b>15,899</b>	<b>15,899</b>	<b>30.00%</b>	<b>15,899</b>	<b>30.00%</b>	<b>15,899</b>	<b>30.00%</b>	<b>0.00%</b>
<b>Percentage</b>																	

	2019		2020		2021		2018		2019		2020		2021		Diff		
	Building Market Values	Building Market Values	Building Market Values	Building Market Values	Building Market Values	Building Market Values	Hours	Prorated %	Hours	Prorated %	Hours	Prorated %	Hours	Prorated %			
MINNETONKA BEACH	0	0	0	0	0	0	0	0.00%	0	0	0	0.00%	0	0	0		
MINNETRISTA	448,799,500	468,406,400	486,182,700	486,182,700	468,406,400	486,182,700	1,685	9.03%	1,320	2,228	2,228	3.60%	2,228	3.60%	2,228	3.60%	
SHOREWOOD	30,056,000	31,194,000	32,413,000	32,413,000	31,194,000	32,413,000	30	0.60%	67	260	260	0.25%	260	0.25%	260	0.25%	
SPRING PARK	177,768,000	180,661,000	189,062,000	189,062,000	180,661,000	189,062,000	2,311	3.52%	1,906	2,329	2,329	4.50%	2,329	4.50%	2,329	4.50%	
MOUND	830,569,600	877,858,000	911,765,000	911,765,000	877,858,000	911,765,000	5,529	16.85%	5,109	6,294	6,294	11.65%	6,294	11.65%	6,294	11.65%	
<b>Total:</b>	<b>1,487,193,100</b>	<b>1,558,119,400</b>	<b>1,619,422,700</b>	<b>1,619,422,700</b>	<b>1,558,119,400</b>	<b>1,619,422,700</b>	<b>9,555</b>	<b>30.00%</b>	<b>8,402</b>	<b>11,111</b>	<b>11,111</b>	<b>20.00%</b>	<b>11,111</b>	<b>20.00%</b>	<b>11,111</b>	<b>20.00%</b>	<b>34,898</b>
<b>Percentage</b>																	

AREA FIRE SERVICE FUND BALANCE

BALANCE JANUARY 1, 2021 (Audit)	1,105,067
ESTIMATED 2021 REVENUES	1,335,863
ESTIMATED 2021 EXPENDITURES	<u>-2,148,064</u>
ESTIMATED 2021 FUND BALANCE	292,866
ADD 2022 ESTIMATED REVENUE	1,250,760
LESS 2022 ESTIMATED EXPENDITURES	<u>-1,321,660</u>
PROJECTED BALANCE DECEMBER 31, 2022	<u>221,966</u>

Account Number	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Proposed	Percentage Change
<b>Commons Docks</b>									
281-45210-34705	LMCD Fees	6,682	6,500	6,882	6,500	6,251	6,500	-	
281-45210-34725	Dock Permits	128,773	116,000	123,764	116,000	119,772	116,000	125,000	
281-45210-34735	Multiple Slip Permits	22,993	35,000	29,450	35,000	42,075	35,000	50,000	
281-45210-34737	Lost Lake Slip Revenue - move to	196,264	-	-	-	-	-	-	
281-45210-34745	Wait List Fee	4,203	2,500	4,264	4,000	4,131	4,000	4,000	
281-45210-36200	Miscellaneous Revenues	-	100	202	100	100	100	100	
281-45210-36210	Interest Earnings	4,954	1,000	6,718	1,000	1,036	1,000	1,000	
281-45210-36240	Refunds and Reimbursements	6,378	-	-	-	-	-	-	
	<b>TOTAL REVENUES</b>	<b>370,247</b>	<b>161,100</b>	<b>171,280</b>	<b>162,600</b>	<b>173,365</b>	<b>162,600</b>	<b>180,100</b>	<b>10.76%</b>
<b>Commons Docks</b>									
281-45210-101	F T Empl Regular	33,620	33,500	33,618	33,500	33,515	35,500	45,000	
281-45210-103	Part-Time Employees	16,907	21,600	16,980	21,600	16,829	21,600	25,600	
281-45210-121-37	PERA & FICA	100	848	74	848	63	848	848	
281-45210-151	Worker s Comp Insurance Prem	420	-	181	-	271	-	300	
	<b>Payroll Related</b>	<b>51,047</b>	<b>55,948</b>	<b>50,853</b>	<b>55,948</b>	<b>50,678</b>	<b>57,948</b>	<b>71,748</b>	<b>23.81%</b>
281-45210-200	Office Supplies	432	100	23	100	-	100	100	
281-45210-202	Duplicating and copying supply	17	200	1	200	52	200	200	
281-45210-210	Operating Supplies	791	500	2,084	800	4,819	2,500	2,500	
281-45210-212	Motor Fuels	1,000	500	1,000	1,000	1,000	1,000	1,000	
281-45210-220	Equip. Parts, Repair/Maintenance	544	2,000	4,885	2,000	80	2,000	2,000	
281-45210-223	Building Repair Supplies	233	500	-	500	-	500	-	
281-45210-300	Professional Svcs	-	500	-	500	-	500	-	
281-45210-301	Auditing and Acct g Services	1,000	1,000	1,153	1,000	978	1,200	1,200	
281-45210-307	Admin/Finance/Computer Chgs	8,775	8,000	8,000	9,000	8,400	8,700	8,700	
281-45210-315	Service Charges	485	400	774	400	170	400	400	
281-45210-322	Postage	357	500	332	500	324	500	500	
281-45210-331	Use of personal auto	219	250	309	330	218	300	300	
281-45210-351	Legal Notices Publishing	19	500	-	500	94	500	500	
281-45210-361	General Liability Ins	6,478	1,960	1,664	1,960	2,735	2,019	2,019	
281-45210-381	Electric Utilities	2,075	800	375	1,000	375	1,000	500	
281-45210-383	Gas Utilities	688	1,200	668	900	563	900	900	
281-45210-384	Refuse/Garbage Disposal	500	500	500	500	500	500	500	
281-45210-400	Repairs & Maintenance	3,073	500	-	5,000	9,077	5,000	10,000	
281-45210-404	Machinery/Equip Repairs/Maint	1,438	990	1,438	990	1,438	1,500	1,500	
281-45210-430	Miscellaneous	922	500	-	500	-	500	500	
281-45210-431	Meeting Expense	63	330	108	300	63	330	330	
281-45210-433	Dues and Subscriptions	38	85	73	85	73	85	85	
281-45210-434	Conference & Training	375	220	416	375	375	375	375	
281-45210-439	LMCD	7,101	7,000	5,908	7,000	5,908	7,000	6,000	
281-45210-440	Other Contractual Services	13,687	14,000	11,913	16,000	15,837	16,000	18,000	
281-45210-500	Capital Outlay - Parks Equip/FA	4,050	-	1,810	-	1,904	-	-	
281-45210-515	Capital Outlay/Reserves	51,205	60,000	-	30,500	-	29,500	30,000	
281-45210-533	City Tree Removal	-	5,000	1,200	5,000	-	5,000	5,000	
281-45210-700	Lost Lake Debt Svc Interfund Loan	348,573	-	-	-	-	-	-	
	<b>TOTAL EXPENDITURES</b>	<b>505,185</b>	<b>163,983</b>	<b>95,487</b>	<b>142,888</b>	<b>105,661</b>	<b>146,057</b>	<b>164,857</b>	<b>12.87%</b>
	<b>CHANGE IN FUND BALANCE</b>	<b>(134,938)</b>	<b>(2,883)</b>	<b>75,793</b>	<b>19,712</b>	<b>67,704</b>	<b>16,543</b>	<b>15,243</b>	
	<b>BEGINNING FUND BALANCE</b>	<b>282,874</b>	<b>147,936</b>	<b>147,936</b>	<b>223,729</b>	<b>223,729</b>	<b>291,433</b>	<b>307,976</b>	
	<b>INCREASE / (DECREASE) IN FUND BALANCE</b>	<b>(134,938)</b>	<b>(2,883)</b>	<b>75,793</b>	<b>19,712</b>	<b>67,704</b>	<b>16,543</b>	<b>15,243</b>	
	<b>ENDING FUND BALANCE</b>	<b>147,936</b>	<b>145,053</b>	<b>223,729</b>	<b>243,441</b>	<b>291,433</b>	<b>307,976</b>	<b>323,219</b>	

Account Number	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2022 Proposed	Percentage Change
<b>Harbor/Transit District/HRA</b>									
285-46300-31010	Current Ad Valorem Taxes - HRA Levy	49,954	57,135	57,135	75,955	75,955	75,955	75,000	
285-46300-34705	LMCD Fees Lost Lake Slips	-	700	-	700	5,011	700	-	
285-46300-34737	Lost Lake Slip Revenues	-	77,000	74,235	75,000	74,758	75,000	85,100	
285-46300-33160	Grants from other Govt. Units	4,626	-	-	-	-	-	-	
285-46300-36240	Refunds and Reimbursements	-	-	2,012	-	-	-	-	
285-46300-39210	Interest Earnings	-	-	-	-	231	-	-	
	TOTAL REVENUES	54,580	134,835	133,382	151,655	155,955	151,655	160,100	5.57%
<b>Harbor/Transit District/HRA</b>									
285-46388-210	Operating Supplies	1,528	1,500	364	1,500	327	1,500	1,500	
285-46388-300	Professional Svcs	-	-	-	-	1,800	25,000	-	
285-46388-301	Auditing and Acctg Services	-	-	769	-	782	800	800	
285-46388-307	Admin/Finance/Computer Chgs	-	3,600	3,600	3,600	3,780	3,900	3,900	
285-46388-315	Service Charges	-	-	-	-	112	-	-	
285-46388-361	General Liability Ins	13,075	18,940	18,806	7,000	6,197	7,210	7,426	
285-46388-381	Electric Utilities	27,408	24,000	22,532	18,000	18,526	18,000	19,000	
285-46388-400	Repairs & Maintenance	-	3,000	8,965	3,000	-	3,000	3,000	
285-46388-401	Building Repairs	-	2,500	-	2,500	-	2,500	2,500	
285-46388-430	Miscellaneous (LMCD)	100	3,000	1,279	3,000	1,276	3,000	3,000	
285-46388-440	Other Contractual Services	18,201	13,000	5,431	13,000	3,031	8,000	8,000	
285-46388-500	Capital Outlay FA	-	9,500	-	-	-	-	-	
	TOTAL EXPENDITURES	60,312	79,040	61,746	51,600	35,831	72,910	49,126	-32.62%
	CHANGE IN FUND BALANCE	(5,732)	55,795	71,636	100,055	120,124	78,745	110,974	
	BEGINNING FUND BALANCE	(74,986)	(80,718)	(80,718)	(9,082)	(9,082)	111,042	189,787	
	INCREASE / (DECREASE) IN FUND BALANCE	(5,732)	55,795	71,636	100,055	120,124	78,745	110,974	
	ENDING FUND BALANCE	(80,718)	(24,923)	(9,082)	90,973	111,042	189,787	300,761	



		2018	2019	2019	2020	2020	2021	2022	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
<b>Liquor Store</b>									
609-49750-36210	Interest Earnings	5,990	-	8,123	-	1,206	-		
609-49750-36240	Refunds and Reimbursements	13,229	-	999	-	189	-		
	TOTAL NONOPERATING REVENUES	19,219	-	9,122	-	1,395	-	-	0.00%
609-49750-37811	Liquor Sales -Off Sale	1,044,361	950,000	1,035,592	1,050,000	1,235,192	1,050,000	1,050,000	
609-49750-37812	Beer Sales -Off Sale	1,204,386	1,170,000	1,234,035	1,200,000	1,528,665	1,200,000	1,200,000	
609-49750-37813	Wine Sales -Off Sale	766,088	800,000	743,031	780,000	962,410	780,000	780,000	
609-49750-37814	Taxable Mix & Misc.	47,876	80,000	46,733	80,000	65,509	80,000	80,000	
609-49750-37815	Other Merchandise/Misc	30,247	-	34,428	(20,000)	46,429	-	-	
	TOTAL SALES	3,092,958	3,000,000	3,093,819	3,090,000	3,838,205	3,110,000	3,500,000	12.54%
609-49750-251	Liquor For Resale	743,645	712,500	768,118	786,972	887,615	786,972	810,353	
609-49750-252	Beer For Resale	945,912	877,500	936,286	903,120	1,158,243	903,120	1,057,425	
609-49750-253	Wine For Resale	544,147	560,000	500,940	537,510	625,442	537,510	571,001	
609-49750-254	Soft Drinks/Mix For Resale	29,702	-	24,635	-	52,511	-	47,940	
609-49750-255	Misc Merchandise For Resale	11,798	70,000	11,562	70,000	12,353	70,000	11,278	
609-49750-265	Freight	20,140	-	20,855	(17,602)	24,101	-	22,003	
	TOTAL COST OF SALES	2,295,344	2,220,000	2,262,396	2,280,000	2,760,265	2,297,602	2,520,000	9.68%
	GROSS PROFIT	797,614	780,000	831,423	810,000	1,077,940	812,398	980,000	20.63%
	GROSS PROFIT - %	25.79%	26.00%	26.87%	26.21%	28.08%	26.12%	28.00%	7.19%
<b>Liquor Store</b>									
609-49750-101	F T Empl Regular	141,229	160,774	112,386	155,153	122,009	155,153	153,182	
609-49750-103	Part-Time Employees	108,360	105,000	98,699	110,000	122,840	110,000	130,000	
609-49750-113	Vacation Pay	11,292	-	10,032	-	8,337	-	-	
609-49750-114	Holiday Pay	8,360	-	5,395	-	5,701	-	-	
609-49750-115	Sick Pay	3,272	-	1,971	-	1,333	-	-	
609-49750-116	Severance Pay	-	-	21,171	-	-	-	-	
609-49750-121	PERA	19,916	19,933	17,926	19,886	19,196	19,886	21,239	
609-49750-122	FICA	18,097	20,332	17,379	20,284	18,698	20,284	21,663	
609-49750-131	Employer Paid Health	26,100	27,000	24,900	28,800	25,428	28,800	31,200	
609-49750-133	Employer Paid Dental	1,058	1,051	970	1,051	1,058	1,051	1,058	
609-49750-134	Employer Paid Life	24	25	22	25	24	25	25	
609-49750-135	Emp Health Care Saving Plan	2,400	2,400	2,200	2,400	2,400	2,400	2,400	
609-49750-137	LTD	661	844	578	815	544	815	804	
609-49750-138	SICK FFCRA-COVID-19 Pay	-	-	-	-	1,452	-	-	
609-49750-139	Performance Incentive COVID-19	-	-	-	-	5,850	-	-	
609-49750-140	Unemployment Comp	-	2,000	89	2,000	14	2,000	2,000	
609-49750-151	Workers Comp Insurance	8,511	8,100	11,000	11,000	9,955	11,330	11,000	
	<b>Total Payroll Related</b>	<b>349,280</b>	<b>347,459</b>	<b>324,718</b>	<b>351,414</b>	<b>344,839</b>	<b>351,744</b>	<b>374,571</b>	<b>6.49%</b>
609-49750-200	Office Supplies	2,731	2,200	2,167	2,200	979	2,200	2,200	
609-49750-202	Duplicating and copying supply	221	600	693	600	1,084	600	600	
609-49750-205	Computer Hardware/Software	4,553	-	3,039	1,700	4,542	1,700	1,700	
609-49750-210	Operating Supplies	10,064	8,000	9,891	10,000	23,015	10,000	10,000	
609-49750-218	Clothing and Uniforms	378	1,000	990	1,000	1,935	1,000	1,000	
609-49750-300	Professional Svcs	200	1,000	1,950	1,000	-	1,000	1,000	
609-49750-301	Auditing and Acct g Services	6,500	6,500	6,245	6,500	6,356	6,500	6,500	
609-49750-305	Medical Services	-	50	217	50	-	50	50	
609-49750-307	Admin/Finance/Computer Chgs	33,780	33,800	33,780	33,800	35,469	33,800	33,800	
609-49750-315	Service Charges	902	-	1,263	-	4,916	-	5,000	
609-49750-321	Telephone, Cells & Radios	4,152	5,000	2,921	3,000	2,760	3,000	3,400	
609-49750-322	Postage	1	-	3	-	21	-	-	
609-49750-328	Employment Advertising	2,613	2,000	2,277	2,000	470	2,000	2,000	
609-49750-331	Use of personal auto	-	500	139	500	71	500	500	
609-49750-340	Advertising/Marketing	17,037	10,000	4,510	10,000	5,416	10,000	15,000	

		2018	2019	2019	2020	2020	2021	2022	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
<b>Liquor Store</b>									
609-49750-351	Legal Notices Publishing	100	200	104	200	100	200	200	
609-49750-361	General Liability Ins	17,645	21,500	18,095	19,000	16,821	19,000	19,000	
609-49750-381	Electric Utilities	20,689	20,000	19,745	20,000	19,052	20,000	20,000	
609-49750-382	Water Utilities	766	800	703	800	806	800	800	
609-49750-383	Gas Utilities	2,576	2,500	2,500	2,500	2,110	2,500	2,500	
609-49750-400	Building Repairs/Maintenance	4,847	8,000	13,127	8,000	15,936	15,000	15,000	
609-49750-405	Depreciation Expense	36,992	36,992	36,992	36,992	39,008	40,000	39,500	
609-49750-412	Building Rentals	16,458	12,000	11,508	12,000	15,042	12,000	15,000	
609-49750-430	Miscellaneous	1,966	125	-	125	20	125	125	
609-49750-431	Meeting Expense	20	300	167	300	124	300	300	
609-49750-433	Dues and Subscriptions	2,707	2,000	2,781	2,800	2,765	2,800	2,800	
609-49750-434	Conference & Training	885	1,200	1,220	1,200	570	1,200	1,400	
609-49750-440	Other Contractual Services	18,117	11,000	9,424	11,000	5,014	11,000	11,000	
609-49750-460	Janitorial Services		3,500	-	-	-	2,500	2,500	
609-49750-485	Credit Card Charges	56,437	56,000	59,387	56,000	87,330	60,000	80,000	
609-49750-500	Capital Outlay FA	-	40,000	-	47,000	-			
609-49750-611	Bond Interest	3,074	696	693	-	-	-	-	
609-49750-700	Transfers	125,000	175,000	175,000	175,000	175,000	200,000	250,000	
	TOTAL EXP BEFORE TRANSFERS	615,691	634,922	571,249	641,681	636,571	611,519	667,446	9.15%
	CHANGE IN NET POSITION	76,142	(29,922)	94,296	(6,681)	267,764	879	62,554	
	AFTER TRANSFERS								
	BEGINNING NET POSITION	1,293,489	1,369,631	1,369,631	1,463,927	1,463,927	1,731,691	1,732,570	
	INCREASE / (DECREASE) IN NET POSITION	76,142	(29,922)	94,296	(6,681)	267,764	879	62,554	
	ENDING NET POSITION	1,369,631	1,339,709	1,463,927	1,457,246	1,731,691	1,732,570	1,795,124	

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

Updated as of 8/15/21

		<u>Water Base Rate</u>	<u>Water Over Base</u>	<u>Total Water</u>	<u>Sewer Base</u>	<u>Sewer Over Base</u>	<u>Total Sewer</u>	<u>Recycling</u>	<u>Storm Water</u>	<u>Street Lights</u>	<u>Monthly Grand Total</u>	<u>\$ Incr.</u>	<u>% Incr.</u>	<u>Tax Rate</u>
<b>2022</b>	<b>Mound Proposed</b>	<b>18.91</b>	<b>27.07</b>	<b>45.98</b>	<b>39.66</b>	<b>12.30</b>	<b>51.96</b>	<b>5.25</b>	<b>1.00</b>	<b>0.50</b>	<b>104.69</b>	<b>2.78</b>	<b>2.7%</b>	
<b>2 0 2 1  A C T U A L  R A T E S</b>	<b>Mound</b>	18.91	27.07	45.98	38.50	11.93	50.43	4.00	1.00	0.50	101.91	1.47	1.5%	<b>38.3%</b>
	<b>Columbia Heights</b>	11.15	25.05	36.20	9.34	15.15	24.49	5.74	4.78	N/A	71.21	3.48	5.1%	<b>67.9%</b>
	<b>Orono (A1) Navarre</b>	16.67	45.12	61.79	68.99	N/A	68.99	5.76	15.57	N/A	152.11	11.90	8.5%	<b>16.8%</b>
	<b>Orono (A2) Hwy 12 Area</b>	16.67	45.12	61.79	68.99	N/A	68.99	5.76	15.57	N/A	152.11	11.90	8.5%	<b>16.8%</b>
	<b>Medina</b>	12.99	19.70	32.69	22.73	28.40	51.13	N/A	2.95	N/A	86.77	0.92	1.1%	<b>22.5%</b>
	<b>Minnetrista</b>	10.25	19.85	30.10	34.33	N/A	34.33	3.67	8.67	N/A	76.77	1.65	2.2%	<b>23.7%</b>
	<b>Hamel</b>	18.06	25.16	43.22	22.73	28.40	51.13	N/A	2.95	N/A	97.30	1.04	1.1%	<b>22.5%</b>
	<b>Minnetonka</b>	0.00	16.55	16.55	24.55	13.05	37.60	6.60	7.51	N/A	68.26	4.18	6.5%	<b>35.6%</b>
	<b>Maple Plain</b>	11.00	29.66	40.66	24.68	18.30	42.98	N/A	4.46	0.00	88.09	0.00	0.0%	<b>55.4%</b>
	<b>Spring Park</b>	6.67	16.35	23.02	6.67	33.30	39.97	N/A	N/A	N/A	62.99	4.25	7.2%	<b>30.1%</b>
	<b>Golden Valley</b>	7.00	33.50	40.50	27.69	N/A	27.69	5.67	8.67	4.26	86.79	3.12	3.7%	<b>52.4%</b>
	<b>Watertown</b>	18.96	15.88	34.84	20.70	23.75	44.45	N/A	3.94	N/A	83.23	2.18	2.7%	<b>56.1%</b>
Mid Point (CURRENT 2021 RATES):				38.94			45.18	5.31	6.34		95.78		4.01%	
												<b>\$</b>	<b>%</b>	
<b>Actual 2018 Rates:</b>		18.91	27.07	45.98	35.23	10.92	46.15	4.00	1.00	0.50	97.63	-8.84	-8.3%	
<b>Actual 2019 Rates:</b>		18.91	27.07	45.98	36.29	11.25	47.54	4.00	1.00	0.50	99.01	1.39	1.4%	
<b>Actual 2020 Rates:</b>		18.91	27.07	45.98	38.50	11.93	50.43	4.00	1.00	0.50	101.91	2.89	2.9%	
<b>Actual 2021 Rates:</b>		18.91	27.07	45.98	38.50	11.93	50.43	4.00	1.00	0.50	101.91	1.47	1.5%	
<b>Proposed 2022 Rates:</b>		18.91	27.07	45.98	39.66	12.30	51.96	5.25	1.00	0.50	104.69	2.78	2.7%	
		<b>2011</b>		<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019 - 22</b>			
<b>Water:</b>		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%			
<b>Sewer:</b>		0%		7.5%	6.0%	10.0%	9.5%	9.5%	9.5%	3.0%	3.0%			
<b>Storm:</b>		67% incr (\$4 to \$6.67)		7.5%	15.0%	9.0%	6.5%	6.5%	0.0%	-90.0%	0.0%			

		2018	2019	2019	2020	2020	2021	2022	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
<b>Water Utility</b>									
601-49400-33160	Grants from other Govt. Units	(2,303)	-						
601-49400-36210	Interest Earnings	15,949	-	21,627					
601-49400-36240	Refunds and Reimbursements		-	3,152		5,368			
601-49400-37100	Water Sales	1,718,622	2,030,000	1,652,522	2,030,000	1,752,637	2,030,000	2,030,000	
601-49400-37101	Water Sales - Commercial	253,788	-	250,825		256,457			
601-49400-37102	Water Sales - Other Municipality	36,917	-			-			
601-49400-37144	Sales of Meters & Reader	6,515	-	4,425		3,590			
601-49400-37160	Water Penalty Charge		-	45,091		45,159			
601-49400-37170	State fee - Water	981	-	(1,789)		(4,121)			
601-49400-37185	Inspection Fees	734	-	735		490			
601-49400-37190	Connection Fees	16,030	-	14,140		15,120			
601-49400-37195	Watermain Assessment	16,000	-	-		4,000			
601-49400-39101	Sales of General Fixed Assets		-	10,150		10,500			
601-49400-39320	Premiums on Bonds Sold	146,478	-	-					
	TOTAL REVENUES	2,209,711	2,030,000	2,000,878	2,030,000	2,089,200	2,030,000	2,030,000	0.00%
<b>Water Utility</b>									
601-49400-101	F T Empl Regular	155,049	193,667	136,589	187,222	121,407	163,561	164,470	
601-49400-102	F T Empl Overtime	24,828	22,000	22,974	22,000	18,775	22,000	22,000	
601-49400-103	Part-Time Employees	2,708	-	-	-	-	6,500	6,500	
601-49400-112	Comp Time Pay	3,143	-	4,337	-	3,217	-	-	
601-49400-113	Vacation Pay	10,086	-	8,269	-	9,466	-	-	
601-49400-114	Holiday Pay	7,928	-	8,579	-	7,042	-	-	
601-49400-115	Sick Pay	6,582	-	12,241	-	12,998	-	-	
601-49400-116	Severance Pay	-	-	302	-	9,903	-	-	
601-49400-121	PERA	15,247	16,175	14,728	15,692	13,811	13,430	13,985	
601-49400-122	FICA	14,803	16,498	13,945	16,005	13,343	14,195	14,762	
601-49400-131	Employer Paid Health	26,332	30,027	25,717	30,570	28,466	25,470	26,790	
601-49400-133	Employer Paid Dental	1,464	1,576	1,427	1,471	1,376	1,208	1,217	
601-49400-134	Employer Paid Life	96	38	94	35	94	29	28	
601-49400-135	Employer Health Care Saving Pl	3,553	3,600	3,240	3,360	3,120	2,760	2,760	
601-49400-137	LTD	740	542	734	545	726	472	497	
601-49400-140	Unemployment Comp	-	-	-	-	106	-	-	
601-49400-151	Worker s Comp Insurance Prem	11,558	11,000	14,549	15,000	13,575	15,450	15,000	
	<b>Total Payroll Related</b>	<b>284,117</b>	<b>295,123</b>	<b>267,725</b>	<b>291,901</b>	<b>257,425</b>	<b>265,076</b>	<b>268,010</b>	<b>1.11%</b>

		2018	2019	2019	2020	2020	2021	2022	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
<b>Water Utility</b>									
601-49400-200	Office Supplies	115	50	30	50	28	50	50	
601-49400-202	Duplicating and copying supply	43	100	130	100	75	100	100	
601-49400-205	Computer HW/Software/Scada	2,664	6,000	5,362	6,000	5,134	6,000	6,000	
601-49400-210	Operating Supplies	85,771	31,000	54,117	40,000	53,089	40,000	55,000	
601-49400-212	Motor Fuels	5,587	5,000	4,803	5,000	4,766	5,000	5,000	
601-49400-218	Clothing and Uniforms	2,879	3,000	3,263	3,000	3,198	3,300	2,300	
601-49400-220	Equip. Parts, Repair/Maint. Supply	12,670	20,000	12,722	15,000	8,219	15,000	10,000	
601-49400-227	Chemicals	5,219	10,000	7,663	10,000	6,594	8,000	8,000	
601-49400-300	Professional Svcs	42,241	25,000	36,053	25,000	9,438	20,000	20,000	
601-49400-301	Auditing and Acct g Services	3,150	3,150	3,027	3,150	3,080	3,150	3,150	
601-49400-305	Medical Services	63	550	656	550	268	550	550	
601-49400-307	Admin/Finance/Comp/OPUS Chgs	49,576	52,600	49,663	52,600	51,145	52,600	52,600	
601-49400-315	Service Charges	1,562	1,000	2,886	1,000	2,835	1,600	2,000	
601-49400-321	Telephone, Cells & Radios	6,273	9,000	7,253	9,000	7,411	9,000	9,000	
601-49400-322	Postage	4,510	4,500	4,458	4,500	4,383	4,500	4,500	
601-49400-328	Employment Advertising	74	100	611	100	398	100	100	
601-49400-351	Legal Notices Publishing	920	1,100	1,302	1,100	831	1,100	1,100	
601-49400-361	General Liability Ins	13,109	12,000	8,260	8,300	7,348	8,300	8,300	
601-49400-381	Electric Utilities	39,694	42,000	38,606	42,000	40,422	42,000	42,000	
601-49400-383	Gas Utilities	1,895	4,000	2,151	4,000	1,648	4,000	4,000	
601-49400-384	Refuse/Garbage Disposal	736	1,000	867	1,000	3,520	1,000	1,000	
601-49400-395	Gopher One-Call	1,458	1,300	837	1,300	1,024	1,300	1,300	
601-49400-400	Building Repairs and Maintenance	2,557	7,000	6,724	7,000	5,653	7,000	8,000	
601-49400-404	Machinery/Equip Repairs/Maint Trucks	13,331	8,000	10,312	8,000	2,831	8,000	9,000	
601-49400-405	Depreciation Expense	806,187	830,000	825,088	840,000	848,532	865,000	855,000	
601-49400-430	Miscellaneous	176	100	63	100	-	100	100	
601-49400-433	Dues and Subscriptions	782	750	716	750	769	750	750	
601-49400-434	Conference & Training	5,364	7,000	4,474	7,000	1,899	7,000	7,000	
601-49400-438	Licenses and Taxes	1,260	500	240	500	128	500	500	
601-49400-440	Other Contractual Services	180,875	65,000	149,498	105,000	194,365	148,000	150,000	
601-49400-455	Permits	2,594	1,500	2,968	1,500	1,720	3,000	3,000	
601-49400-460	Janitorial Services	860	1,500	1,771	1,500	1,310	1,500	1,500	
601-49400-470	Water Samples	1,095	1,200	1,260	1,200	1,320	1,200	1,200	
601-49400-500	Capital Outlay FA - Equip	1,080	59,734	20,937	20,000	8,283	12,500	31,130	
601-49400-611	Bond Interest	460,223	485,000	439,137	430,000	393,320	390,000	337,000	
601-49400-620	Fiscal Agent s Fees	1,925	3,000	1,337	3,000	2,290	3,000	3,000	
601-49400-621	Discount on Bonds Issued	52,111	-	-	-	9,904	-	-	
	TOTAL EXPENDITURES	2,094,746	1,997,857	1,976,970	1,950,201	1,944,603	1,939,276	1,911,240	-1.45%
	CHANGE IN FUND BALANCE	114,965	32,143	23,908	79,799	144,597	90,724	118,760	
	BEGINNING FUND BALANCE	1,830,911	1,945,876	1,945,876	1,969,784	1,969,784	2,114,381	2,205,105	
	INCREASE / (DECREASE) IN FUND BALANCE	114,965	32,143	23,908	79,799	144,597	90,724	118,760	
	ENDING FUND BALANCE	1,945,876	1,978,019	1,969,784	2,049,583	2,114,381	2,205,105	2,323,865	



CITY OF MOUND

WATER RATE HISTORY

<u>YEAR</u>	<u>GALLONS</u>	<u>RATE</u>	<u>% INCREASE</u>
1999-2001		NO CHANGE	0.00%
2002	BASE RATE	\$4.45	5.00%
	FLAT RATE PER 1,000	\$1.30/THOUSAND	5.00%
2003	BASE RATE	\$4.65	5.00%
	FLAT RATE PER 1,000	\$1.35/THOUSAND	5.00%
2004	BASE RATE	\$5.10	10.00%
	FLAT RATE PER 1,000	\$1.50/THOUSAND	10.00%
2005	BASE RATE	\$6.10	20.00%
	FLAT RATE PER 1,000	\$1.80/THOUSAND	20.00%
2006	BASE RATE	\$6.70	10.00%
	FLAT RATE PER 1,000	\$2.00/THOUSAND	10.00%
2007	BASE RATE	\$7.70	15.00%
	FLAT RATE PER 1,000	\$2.30/THOUSAND	15.00%
2008	BASE RATE	\$5.86	15.00%
	FLAT RATE PER 1,000	\$2.65/THOUSAND	15.00%
2009	BASE RATE	\$10.18	15.00%
	FLAT RATE PER 1,000	\$3.05/THOUSAND	15.00%
2010	RES BASE RATE - QUARTERLY	\$15.00	47.35%
	RES FIRST TIER 1,000 - 5,000	\$3.51/THOUSAND	15.08%
	RES SECOND TIER 5,001 - 25,000	\$4.04/THOUSAND	32.46%
	RES THIRD TIER 25,001+	\$4.64/THOUSAND	52.13%
2010	BASE RATE - MONTHLY	\$5.00	47.35%
	FIRST TIER 0 - 2,000	\$3.51/THOUSAND	15.08%
	SECOND TIER 2,001 - 15,000	\$4.04/THOUSAND	32.46%
	THIRD TIER 15,001+	\$4.64/THOUSAND	52.13%
2011	RES BASE RATE - QUARTERLY	\$40.50	170.00%
	RES FIRST TIER 1,000 - 5,000	\$3.51/THOUSAND	0.00%
	RES SECOND TIER 5,001 - 25,000	\$4.04/THOUSAND	0.00%
	RES THIRD TIER 25,001+	\$4.64/THOUSAND	0.00%
2011	COM BASE RATE - MONTHLY	\$13.50	170.00%
	COM FIRST TIER 0 - 2,000	\$3.51/THOUSAND	0.00%
	COM SECOND TIER 2,001 - 15,000	\$4.04/THOUSAND	0.00%
	COM THIRD TIER 15,001+	\$4.64/THOUSAND	0.00%
2012			0.00%
2013			7.50%
2014			2.00%
2015			8.50%
2016			8.50%
2017	RES BASE RATE - QUARTERLY	\$56.72	8.50%
	RES FIRST TIER 1,000 - 5,000	\$4.92/THOUSAND	8.50%
	RES SECOND TIER 5,001 - 25,000	\$5.66/THOUSAND	8.50%
	RES THIRD TIER 25,001+	\$6.50/THOUSAND	8.50%
2017	COM BASE RATE - MONTHLY	\$18.91	8.50%
	COM FIRST TIER 0 - 2,000	\$4.92/THOUSAND	8.50%
	COM SECOND TIER 2,001 - 15,000	\$5.66/THOUSAND	8.50%
	COM THIRD TIER 15,001+	\$6.50/THOUSAND	8.50%
2018-21	RES BASE RATE - QUARTERLY	\$56.72	0.00%
	RES FIRST TIER 1,000 - 5,000	\$4.92/THOUSAND	0.00%
	RES SECOND TIER 5,001 - 25,000	\$5.66/THOUSAND	0.00%
	RES THIRD TIER 25,001+	\$6.50/THOUSAND	0.00%
2018-22	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%

		2018	2019	2019	2020	2020	2021	2022	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
<b>Sewer Utility</b>									
602-49450-33400	State Grants and Aids	(1,069)	-	95,702	-	-	-	-	-
602-49450-36210	Interest Earnings	9,989	-	13,545	-	-	-	-	-
602-49450-36240	Refunds and Reimbursements	-	-	-	-	5,368	-	-	-
602-49450-37197	Sewermain Assessment	16,000	-	-	-	4,000	-	-	-
602-49450-37200	Sewer Sales	1,773,893	2,333,980	1,798,720	2,403,999	1,962,149	2,476,119	2,550,403	
602-49450-37201	Sewer Sales - Commercial	442,179	-	483,964	-	500,891	-	-	-
602-49450-37250	Sewer Connect/Reconnect Fee	(26,987)	-	85	-	74	-	-	-
602-49450-37255	Sewer Inspection Fee	805	-	1,015	-	840	-	-	-
602-49450-37259	Sewer Connection Fee	1,680	-	1,680	-	1,920	-	-	-
602-49450-37260	Swr Penalty	37,690	-	46,708	-	42,784	-	-	-
602-49450-39101	Sales of General Fixed Assets	-	-	10,150	-	-	-	-	-
602-49450-39320	Premiums on Bonds Sold	54,280	-	-	-	-	-	-	-
	TOTAL REVENUES	2,308,460	2,333,980	2,451,569	2,403,999	2,518,026	2,476,119	2,550,403	3.00%
<b>Sewer Utility</b>									
602-49450-101	F T Empl Regular	155,049	193,667	136,589	187,222	121,406	157,061	164,470	
602-49450-102	F T Empl Overtime	24,828	22,000	22,974	22,000	18,775	22,000	22,000	
602-49450-103	Part-Time Employees	2,708	8,000	-	8,000	-	8,000	8,000	
602-49450-112	Comp Time Pay	3,143	-	4,337	-	3,217	-	-	-
602-49450-113	Vacation Pay	10,086	-	8,269	-	9,465	-	-	-
602-49450-114	Holiday Pay	7,928	-	8,579	-	7,042	-	-	-
602-49450-115	Sick Pay	6,583	-	12,241	-	12,997	-	-	-
602-49450-116	Severance Pay	-	-	302	-	9,903	-	-	-
602-49450-121	PERA	15,246	16,175	14,657	15,692	13,811	13,430	13,985	
602-49450-122	FICA	14,906	17,110	14,014	16,617	13,342	14,310	14,877	
602-49450-131	Employer Paid Health	26,331	30,027	25,717	30,570	28,466	25,470	26,790	
602-49450-133	Employer Paid Dental	1,464	1,839	1,427	1,733	1,376	1,471	1,482	
602-49450-134	Employer Paid Life	95	38	94	35	94	29	28	
602-49450-135	Employer Health Care Saving Pl	3,553	3,600	3,240	3,360	3,120	2,760	2,760	
602-49450-136	Post Retirement Health/Dental	-	-	-	-	-	-	-	
602-49450-137	LTD	740	458	734	459	726	383	400	
602-49450-140	Unemployment Comp	-	-	-	-	106	-	-	
602-49450-151	Worker s Comp Insurance Prem	11,558	11,000	12,500	12,500	11,312	12,500	12,500	
	<b>Total Payroll Related</b>	<b>284,218</b>	<b>303,913</b>	<b>265,674</b>	<b>298,189</b>	<b>255,158</b>	<b>257,414</b>	<b>267,293</b>	<b>3.84%</b>

		2018	2019	2019	2020	2020	2021	2022	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
<b>Sewer Utility</b>									
602-49450-200	Office Supplies	237	50	50	50	11	50	50	
602-49450-202	Duplicating and copying supply	37	100	945	100	31	100	100	
602-49450-205	Computer HW/Software/Scada	4,428	6,500	7,162	6,500	2,693	6,500	6,500	
602-49450-210	Operating Supplies	6,706	9,200	5,832	9,200	8,988	7,000	7,000	
602-49450-212	Motor Fuels	10,715	10,000	9,366	10,000	7,216	10,000	10,000	
602-49450-218	Clothing and Uniforms	4,117	3,500	3,399	3,500	3,633	3,500	2,500	
602-49450-220	Equip. Parts, Repair/Maint. Supply	15,748	17,500	14,283	17,500	6,259	15,000	15,000	
602-49450-223	Building Repair Supplies	-	-	-	-	-	-	-	
602-49450-224	Street Maint Materials	-	-	3,447	-	-	-	-	
602-49450-229	Street Repairs		-		-				
602-49450-300	Professional Svcs	21,383	30,000	24,974	30,000	42,508	30,000	30,000	
602-49450-301	Auditing and Acct g Services	3,150	3,150	3,027	3,150	3,080	3,150	3,150	
602-49450-305	Medical Services	217	400	656	400	634	400	400	
602-49450-307	Admin/Finance/Comp/OPUS Chgs	42,514	45,547	42,600	45,547	43,729	45,547	45,547	
602-49450-315	Service Charges	978	1,000	1,955	1,000	3,225	1,000	1,000	
602-49450-321	Telephone, Cells & Radios	7,250	9,000	7,029	9,000	8,958	9,000	9,000	
602-49450-322	Postage	4,428	4,500	4,549	4,500	4,213	4,500	4,500	
602-49450-328	Employment Advertising	74	300	1,045	300	398	300	300	
602-49450-351	Legal Notices Publishing	531	200	544	200	532	200	500	
602-49450-361	General Liability Ins	13,166	25,000	18,554	19,000	16,821	19,000	19,000	
602-49450-381	Electric Utilities	35,795	37,000	34,063	37,000	34,909	37,000	37,000	
602-49450-383	Gas Utilities	7,672	7,000	7,799	7,000	8,492	7,000	7,000	
602-49450-384	Refuse/Garbage Disposal	(1,303)	1,000	359	1,000	3,521	1,000	1,000	
602-49450-388	Waste Disposal-MCES	837,514	891,252	891,676	749,875	749,875	900,870	863,304	
602-49450-395	Gopher One-Call	1,228	1,300	837	1,300	1,025	1,300	1,300	
602-49450-400	Building Repairs and Maintenance	5,664	2,500	352	2,500	7,810	2,500	3,500	
602-49450-404	Machinery/Equip Repairs/Maint	47,787	10,000	20,879	10,000	6,964	10,000	11,000	
602-49450-405	Depreciation Expense	632,473	650,000	569,528	655,000	579,327	595,000	595,000	
602-49450-433	Dues and Subscriptions	300	300	205	300	424	300	300	
602-49450-434	Conference & Training	4,545	7,000	3,335	7,000	1,030	7,000	7,000	
602-49450-438	Licenses and Taxes	755	400	74	400	121	400	400	
602-49450-440	Other Contractual Services	43,139	100,000	60,182	100,000	57,134	75,000	75,000	
602-49450-455	Permits	-	500	-	500	-	500	500	
602-49450-460	Janitorial Services	1,286	1,000	1,346	1,000	1,310	1,500	1,500	
602-49450-500	Capital Outlay FA	8,924	20,000	12,510	-	13,807	12,500	31,130	
602-49450-611	Bond Interest	232,498	240,000	221,374	215,000	208,486	197,000	222,000	
602-49450-620	Fiscal Agent s Fees	1,450	1,000	1,510	1,000	1,000	1,000	1,000	
602-49450-621	Discount on Bonds Issued	20,780	-	-	-	77,770	-	-	
	TOTAL EXPENDITURES	2,300,404	2,440,112	2,241,120	2,247,011	2,161,092	2,262,531	2,279,774	0.76%
	CHANGE IN FUND BALANCE	8,056	(106,132)	210,449	156,989	356,934	213,588	270,629	
	BEGINNING FUND BALANCE	2,867,662	2,875,718	2,875,718	3,086,167	3,086,167	3,443,101	3,656,689	
	INCREASE / (DECREASE) IN FUND BALANCE	8,056	(106,132)	210,449	156,989	356,934	213,588	270,629	
	ENDING FUND BALANCE	2,875,718	2,769,586	3,086,167	3,243,156	3,443,101	3,656,689	3,927,319	





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%

		2018	2019	2019	2020	2020	2021	2022	Percentage
Account Number	Description	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Change
<b>Storm Water Utility</b>									
675-49425-33160	Grants from other Govt. Units	(629)	-	-	-	80,235	-	-	
675-49425-36210	Interest Earnings	1,532	-	2,077	-	-	-	-	
675-49425-37270	Storm Sewer Revenue	83,456	43,200	82,549	83,456	69,724	155,000	140,000	
675-49425-37271	Storm Sewer - Commercial	68,965	66,000	69,380	66,000	68,636	-	-	
675-49425-37275	Storm Sewer Penalty	2,704	-	1,181	-	969	-	-	
675-49425-39320	Premiums on Bonds Sold	25,115	-	-	-	-	-	-	
	TOTAL REVENUES	181,143	109,200	155,187	149,456	219,564	155,000	140,000	<b>-9.68%</b>
<b>Storm Water Utility</b>									
675-49425-300	Professional Svcs	39,695	20,000	14,781	20,000	11,486	20,000	-	
675-49425-301	Auditing and Acct g Services	800	800	768	800	782	800	800	
675-49425-307	Admin/Finance/Computer Chgs	19,269	20,000	19,269	20,000	20,232	20,000	20,000	
675-49425-315	Service Charges	150	-	239	-	379	-	-	
675-49425-404	Machinery/Equip Repairs/Maint	135	-	46	-	46	-	-	
675-49425-405	Depreciation Expense	222,715	230,000	233,401	230,000	234,059	240,000	237,000	
675-49425-430	Miscellaneous	46	-	-	-	-	-	-	
675-49425-434	Conference & Training	1,120	-	1,639	-	1,640	-	-	
675-49425-438	Licenses and Taxes	400	-	-	-	-	-	-	
675-49425-440	Other Contractual Services	2,550	-	17,463	30,000	25,722	30,000	-	
675-49425-500	Capital Outlay FA	986	-	3,486	-	-	-	-	
675-49425-611	Bond Interest	119,807	123,000	114,069	113,000	102,160	96,000	78,000	
675-49425-620	Fiscal Agent Fees	1,000	1,000	1,038	1,000	675	1,000	1,000	
675-49425- 621	Discount on Bonds Issued	9,616	-	-	-	10,503	-	-	
	TOTAL EXPENDITURES	418,289	394,800	406,199	414,800	407,684	407,800	336,800	<b>-17.41%</b>
	CHANGE IN FUND BALANCE	<u>(237,146)</u>	<u>(285,600)</u>	<u>(251,012)</u>	<u>(265,344)</u>	<u>(188,120)</u>	<u>(252,800)</u>	<u>(196,800)</u>	
BEGINNING FUND BALANCE		688,182	451,036	451,036	200,024	200,024	11,904	(240,896)	
INCREASE / (DECREASE) IN FUND BALANCE		(237,146)	(285,600)	(251,012)	(265,344)	(188,120)	(252,800)	(196,800)	
ENDING FUND BALANCE		451,036	165,436	200,024	(65,320)	11,904	(240,896)	(437,696)	



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%
2018-21	HOUSEHOLD/MONTH =1/5 REF 1 REF=\$5.00/MONTH	\$1.00	-90.19%
2022	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>Proposed Rate</u>	
	<u>per month per acre</u>	<u>per month per acre</u>	
Cemeteries	\$3.82	\$3.82	0.00%
Parks and Railroads	\$11.65	\$11.65	0.00%
Retail/Commercial/Industrial/Warehouse	\$78.36	\$78.36	0.00%
Church/Schools/Institutional Use	\$19.46	\$19.46	0.00%
Multi-Family	\$46.73	\$46.73	0.00%

		2018	2019	2019	2020	2020	2021	2022	Percentage
	Description	Actual	Budget	Actual	Budget	Actual	Budget	Requested	Change
<b>Recycling Utility</b>									
670-49500-33160	Grants from other Govt. Units	25,573	21,410	24,311	21,410	19,241	18,000	14,725	
670-49500-36210	Interest Earnings	3,363	100	4,560	100	529	100	100	
670-49500-37280	Recycling Sales	175,947	178,000	177,351	178,000	180,084	178,000	228,000	0.28
670-49500-37285	Recycling Penalty	3,521	-	3,881	-	3,438			4.00+1.25
	TOTAL REVENUES	208,404	199,510	210,103	199,510	203,292	196,100	242,825	<b>23.83%</b>
	<b>Total Payroll Related</b>	<b>3,854</b>	<b>4,564</b>	<b>324</b>	<b>576</b>	<b>0</b>	<b>576</b>	<b>576</b>	<b>0.00%</b>
670-49500-202	Duplicating and copying supply	-	9	19	9	-	9	10	
670-49500-301	Auditing and Acct g Services	-	789	769	789	782	789	790	
670-49500-315	Service Charges	-	-	-	-	242	-	-	
670-49500-370	Admin/Finance/Computer Chgs	8,381	8,381	8,381	8,381	8,800	8,381	8,381	
670-49500-430	Miscellaneous (Leaf drop)	13,629	13,300	13,826	13,300	13,300	13,300	13,300	
670-49500-440	Other Contractual Services	174,063	173,940	173,940	175,000	174,239	175,000	219,035	
	TOTAL EXPENDITURES	199,927	200,983	197,259	198,055	197,363	198,055	242,092	<b>22.23%</b>
	CHANGE IN FUND BALANCE	8,477	(1,473)	12,844	1,455	5,929	(1,955)	733	
	BEGINNING FUND BALANCE	213,156	221,633	221,633	234,477	234,477	240,406	238,451	
	INCREASE / (DECREASE) IN FUND BALANCE	8,477	(1,473)	12,844	1,455	5,929	(1,955)	733	
	ENDING FUND BALANCE	221,633	220,160	234,477	235,932	240,406	238,451	239,185	



<u>YEAR</u>	<u>RECYCLING RATE HISTORY</u>	<u>RATE</u>	<u>% INCREASE</u>
2003	HOUSEHOLD/MONTH HENNEPIN CO. GRANT	\$2.00 \$27,001	0.00% -9.54%
2004	HOUSEHOLD/MONTH HENNEPIN CO. GRANT	\$2.20 \$27,446	10.00% 1.65%
2005	HOUSEHOLD/MONTH HENNEPIN CO. GRANT	\$2.40 \$26,716	9.09% -2.66%
2006	HOUSEHOLD/MONTH HENNEPIN CO. GRANT	\$2.75 \$26,805	14.58% 0.33%
2007	HOUSEHOLD/MONTH HENNEPIN CO. GRANT	\$2.75 \$27,000	0.00% 0.73%
2008	HOUSEHOLD/MONTH HENNEPIN CO. GRANT	\$4.00 \$27,000	45.45% 0.00%
2009	HOUSEHOLD/MONTH HENNEPIN CO. GRANT	\$4.25 \$27,000	6.25% 0.00%
2010	HOUSEHOLD/MONTH HENNEPIN CO. GRANT	\$4.25 \$27,000	0.00% 0.00%
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%