



**City of Inver Grove Heights
City Council Chambers**

**City Council Work Session
Monday, November 1, 2021 at 6:00 p.m.**

A G E N D A

A. Call to Order

1. 2022 Budget
 - A. Community Center & Recreation Fund Budgets
 - B. Utilities & Pavement Management Fund Budgets
 - C. Internal Service Fund Budgets
 - D. General Fund Update
2. Utility Connection Fee & Utility Rates Discussion

B. Adjourn

2022 Budget Recreation & Community Center

City Council Work Session

November 1, 2021

6pm

Julie Dorshak, Recreation Superintendent
Phil Stier, Operations-Maintenance Supervisor



Recreation Fund – Primary Functions

- Youth and Family Programs (5,000 registered annually)
 - Youth Programs (Sports, Theatre, Arts, Leagues, Camps, Trips)
 - Adult Sports (Softball, Volleyball)
- Community Events – Over 30 events per year
 - Food Trucks – 3 per year
 - Egg Hunts, Ghostly Gathering, Holidays in the Heights
 - Princess Dance, IGH Days, Touch a Truck, Let's Pawty
 - Sponsorships
- Outdoor Athletic Field Rentals (4,000 hours)
- Shelter Rentals (Avg 80-90/year)
- Warming House Program (Avg open 50 days, 2,500 attendees)
- 7 staff (3.0 FTE benefited staff)
- Seasonal/Temporary Staff Varies

Recreation Fund - 2022 Highlights

- Field rental revenues projected at less than 2019 levels due to reduced use during construction at South Valley Park
- Staffing challenges
 - Competitive Wages
 - Staff Shortages
- Parks and Recreation Seasonal Brochure
- Completion of the Parks & Recreation Master Plan will identify areas for growth potential based on community response, demographics, and/or trends in the field
- Fully utilizing new software for facilities and registration

Recreation Fund – Revenues by Category

Revenues & Transfers In	2021 Adopted Budget	2022 Proposed Budget
Program Fees	\$ 90,000	\$ 143,000
Field Rentals	70,000	64,000
Other Revenues	<u>16,500</u>	<u>19,900</u>
Total Revenues	\$ 176,500	\$ 227,800
Transfer In from General Fund	<u>299,300</u>	<u>299,300</u>
Total Revenues & Transfers	\$ 475,800	\$ 527,100

Recreation Fund - Expenditures by Category

2022 Proposed Budget	2021 Adopted Budget	2022 Proposed Budget
Personnel	\$ 345,200	\$ 381,500
Professional/Technical	50,800	75,900
Purchased Services/Property/Equipment	14,700	18,700
Other Purchased Services	24,000	17,100
Supplies	37,500	37,000
Other Expenses/Expenditures	<u>7,000</u>	<u>8,000</u>
Total	\$ 479,200	\$ 538,200

Recreation Fund Budget

	2021 Adopted Budget	2022 Proposed Budget
Revenues & Transfers	\$ 475,800	\$ 527,100
Expenditures	\$ 479,200	\$ 538,200
Difference	(\$ 3,400)	(\$ 11,100)

In 2020, the Recreation Fund received their full transfers from the General Fund even though program activities were diminished. This resulted in a positive fund balance growth of \$66,500 as of December 31, 2020. The recommendation is to use fund balance in 2022 to bridge the \$11,100 gap between Revenue/Transfer and Expenditure budgets.

Community Center Budget – Primary Functions

- Guest Services/Memberships/Admissions
- Fitness Center and Fitness Classes
- Childcare and Kids Rock
- Senior Center – fully functioning as of June 2021
- Schedule, program and facilitate facility usage
 - Ice and Turf
 - Aquatics Center
 - Community Rooms
 - NG Gym and Classrooms
- 19 benefited staff (13.9 FTE)
- Plus 133 non-benefited part-time and seasonal staff (current)
- VMCC is open daily 5 am-9 pm Mon-Fri, 7 am-7 pm Sat/Sun
- Ice Center hours – ice rented until 10 pm in winter months

Community Center - 2022 Challenges

- Transitioning out of COVID
 - Membership currently estimated at 80% of 2019
 - Fitness Classes - Virtual options
 - Aquatics programs growth, swim lesson #'s up 80%
 - Balance membership needs with programming
 - Fully utilizing new software

- Staffing challenges
 - New staff - 8 out of 19 new since 2019, one vacancy
 - Competitive Wages
 - Staff Shortages

- Aging facility and rising utility costs

Community Center – Operating Revenues

Category	2021 Adopted Budget	2022 Proposed Budget
Membership/Admissions	\$ 577,000	\$ 1,129,800
Rentals	671,950	726,700
Lessons/Tuition	315,700	308,500
Contributions/Donations	296,000	310,500
Kids Rock/Child Care	186,100	162,000
Other Revenues	<u>87,000</u>	<u>115,300</u>
Total Operating Revenues	\$ 2,133,750	\$ 2,752,800
		+29%

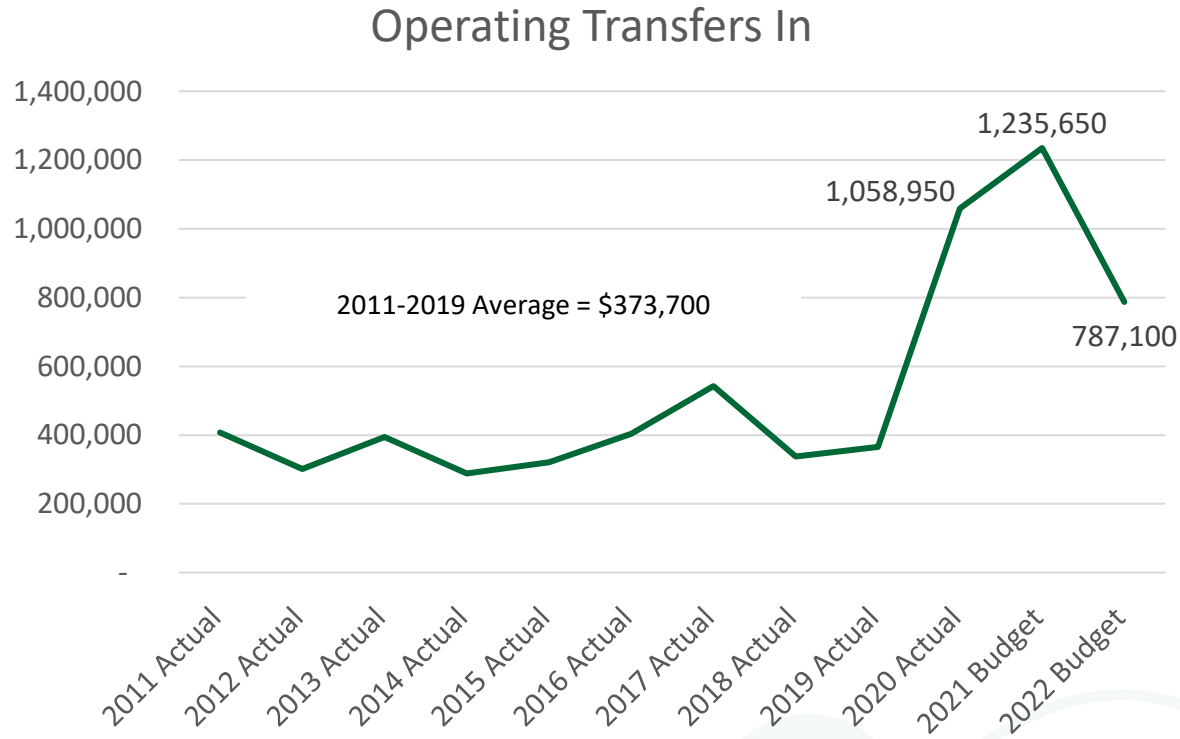
Community Center - Operating Expenditures

Category	2021 Adopted Budget	2022 Proposed Budget
Personnel	\$ 2,190,300	\$ 2,302,000
Professional/Technical	21,300	34,000
Purchased Services/Property/Equipment	786,100	844,400
Other Purchased Services	147,900	131,600
Supplies	176,400	178,800
Other Expenses/Expenditures	46,300	49,100
Cost of Sales	<u>1,100</u>	<u>0</u>
Total Operating Expenditures	\$ 3,369,400	\$ 3,539,900
		+ 5.06%

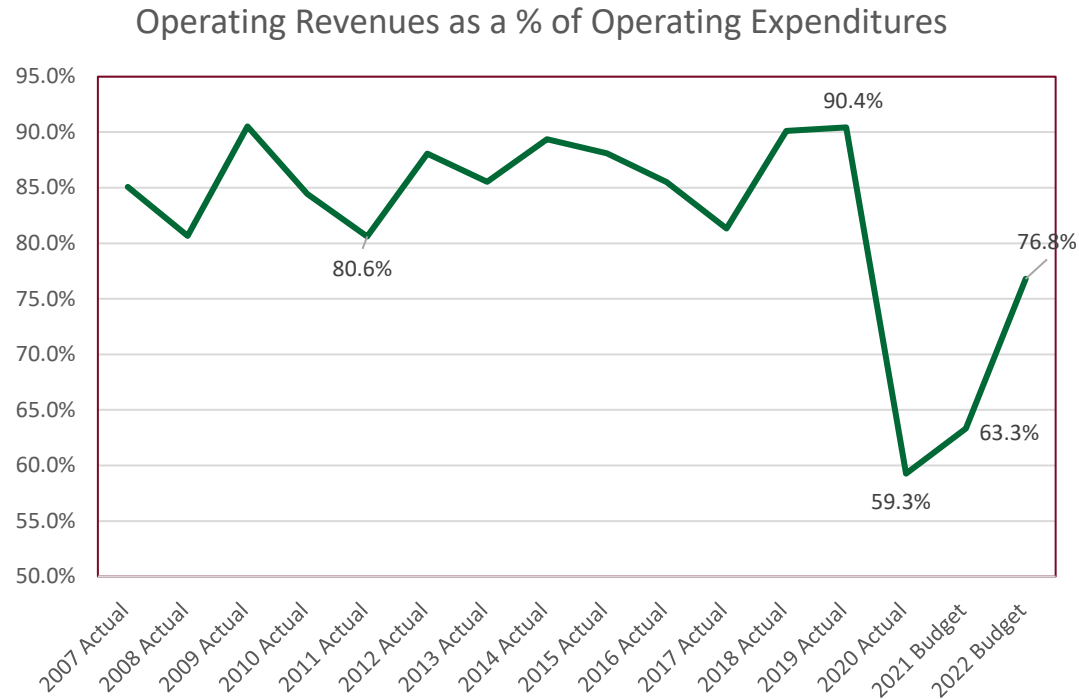
Community Center – Operating Revenues vs. Expenditures

	2021 Adopted Budget	2022 Proposed Budget
Total Operating Expenditures	\$ 3,369,400	\$ 3,539,900
Total Operating Revenues	\$ 2,133,750	\$ 2,752,800
Transfer from Host Community Fund	\$ 1,235,650	\$ 787,100
% of Operating Budget from HCF	36.7%	22.2%

Community Center – Operating Support



Community Center – Performance Measures



~ The Community Center Operational Audit and Business Plan (April 2007) discussed the potential to recover up to 90% of operating expenditures but indicated moving beyond 90% recovery on any consistent basis was not deemed likely. Historically, it appears the City had set a recovery goal of around 85%.

Community Center 2022 Capital Requests

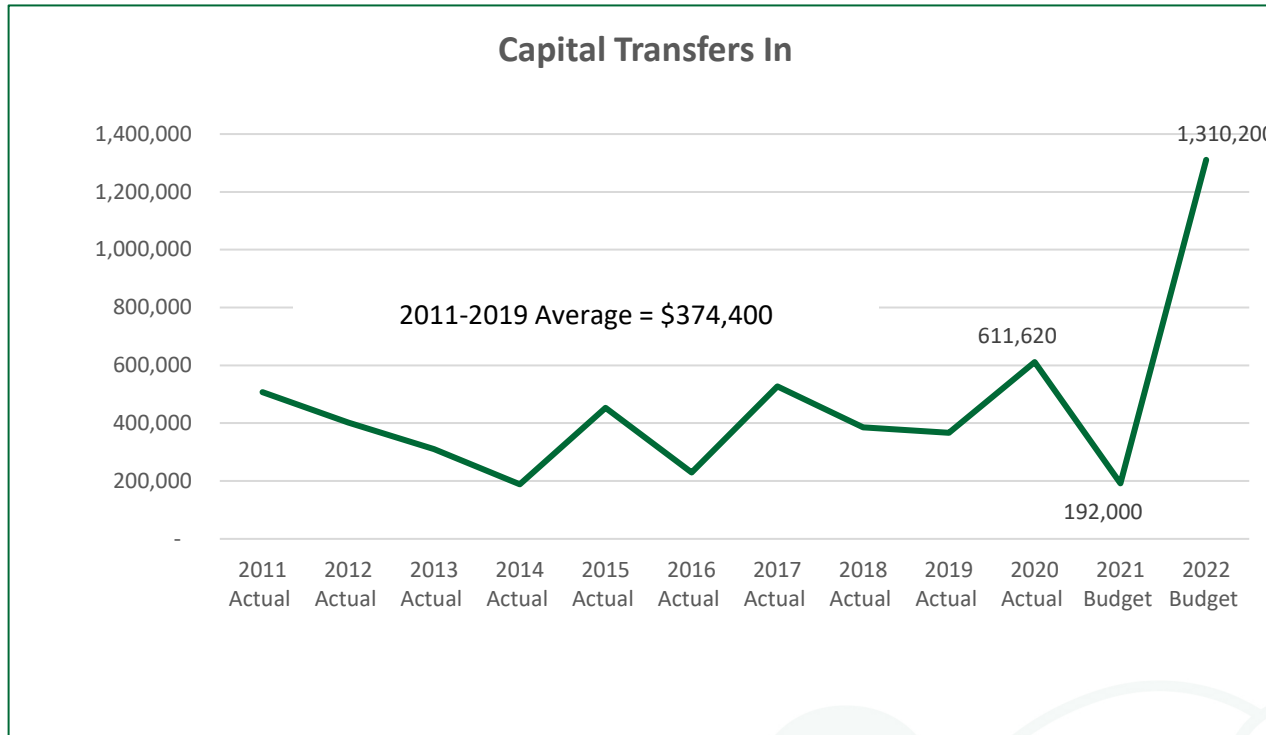
Division	Item Description	Amount
Aquatics	Dive Board & Lifeguard Stand	\$ 23,000
Fitness	Fitness Equipment – annual cost	40,000
Mechanical	Pool Filters & Pumps	884,200
	Condensing Unit #6 (fitness studio)	95,000
	ADA Door Opener	13,000
VMCC-Other	Carpeting/Paint/Lights Community Rooms	105,000
	Racquetball Space Remodel	150,000
	Total Capital Requests	\$ 1,310,200

Community Center - Capital Requests 2023-2026

Division	Item Description	Amount
Aquatics	Dive board, pool features, seating	\$ 254,750
Arena	Replace R-22, LED lighting, matting	654,600
Custodial Equip	Scissors Lift	115,000
Fitness	Flooring, painting, annual equipment	282,000
Mechanical	Boiler, dehumidifier, HVAC units, roof top units, arena roof, rink compressors	1,187,600
VMCC-Other	Benches, card access, Grove Roof, Lockers, various improvements	1,649,600
Total Capital Requests		\$ 4,430,950

2023	2024	2025	2026	Total
\$ 1,176,500	\$ 852,900	\$ 1,445,000	\$ 956,550	\$ 4,430,950

Community Center - Capital Transfers from Host Community Fund



NOTE: At year-end 2020, the Community Center also had \$2,220,300 in outstanding interfund loans due to the Central Equipment Fund.

Questions?



2022 Budget Pavement Management & Utility Funds

City Council Work Session
November 1, 2021 at 6pm

Klay Eckles, Interim Public Works Director



Pavement Management (Fund 440)

- Currently a \$9M fund balance
- 2022 could see 10+ miles of rehabilitation work
- Major projects will deplete fund balance rapidly
- Assessments will eventually add more revenue
- A Bond sale may be needed to provide short term capital to keep high project load on schedule
- Further analysis and feedback from CTF give more data and direction for 2023 and beyond

Pavement Management - Funding Sources

Revenue Source	Proposed 2022 Budget
Property Tax Levy	\$2,550,000
Franchise Fees	\$1,065,000
MSA Construction	\$2,240,800
MSA Maintenance	\$400,000
Host Community Fund Transfer	\$500,000
Special Assessments	<i>based on projects</i>
Interest	
TOTAL <i>(before assessments)</i>	\$6,755,800

Pavement Management – 2022 Project Plan

Project #	Project Description	Project Type	Total Project Costs	FUNDING			2022 Expenditures
				Federal, State, County	Special Assessments Levied	Pavement Management Fund	
*2015-08/16-04/16-05	70TH STREET RECON (Eagan to TH 3)	County Recon	\$ 8,340,800	\$ 6,100,000		\$ 2,240,800	\$ 2,440,800
2016-09F	CARLEDA WAY AREA IMPROVEMENTS	Reconstruction	1,340,000		340,000	1,000,000	1,340,000
2016-11	CAHILL AREA TRUNK DRAINAGE IMPROVEMENTS	Ponds	478,175			478,175	478,175
2016-17	117TH STREET RECONSTRUCTION	Reconstruction	15,000,000	12,500,000		2,500,000	1,000,000
2021-14	SOUTH VALLEY PARK PARKING LOT	Reconstruction	285,000			285,000	285,000
2022-09A	CRACK SEAL	Crack Seal	150,000			150,000	150,000
2022-09B	SEALCOAT	Seal Coat	350,000			350,000	350,000
2022-09E	ALISON WAY AREA STREET REHABILITATION	Mill & Overlay	1,650,000		1,155,000	495,000	1,650,000
2022-09F	TYNE LANE AREA STREET REHABILITATION	Mill & Overlay	830,000		581,000	249,000	830,000
2022-09G	ALBANO TRAIL & ALBRIGHT COURT STREET REHABILITATION	Full Depth Recon	900,000		450,000	450,000	900,000
2022-09H	UPPER 55TH STREET REHABILITATION (Blackberry Trl to Cahill Ave)	Mill & Overlay	600,000		240,000	360,000	600,000
2022-09I	CARMEN AVENUE & CLAUDE WAY STREET REHABILITATION	M&O, Full Depth	2,150,000		1,075,000	1,075,000	2,150,000
2022-09J	CHENEY TRAIL & COFFMAN PATH STREET REHABILITATION	Mill & Overlay	580,000		406,000	174,000	580,000
2022-09K	AKRON AVENUE & 50TH STREET REHABILITATION	Mill & Overlay	500,000		350,000	150,000	500,000
2022-09L	BOLLAND TRAIL & 62ND STREET REHABILITATION	Mill & Overlay	410,000		287,000	123,000	410,000
Totals			\$ 33,563,975	\$ 18,600,000	\$ 4,884,000	\$ 10,079,975	\$ 13,663,975

~ Plan assumes all projects complete by year-end other than 70th Street and 117th Street (multi-year projects)

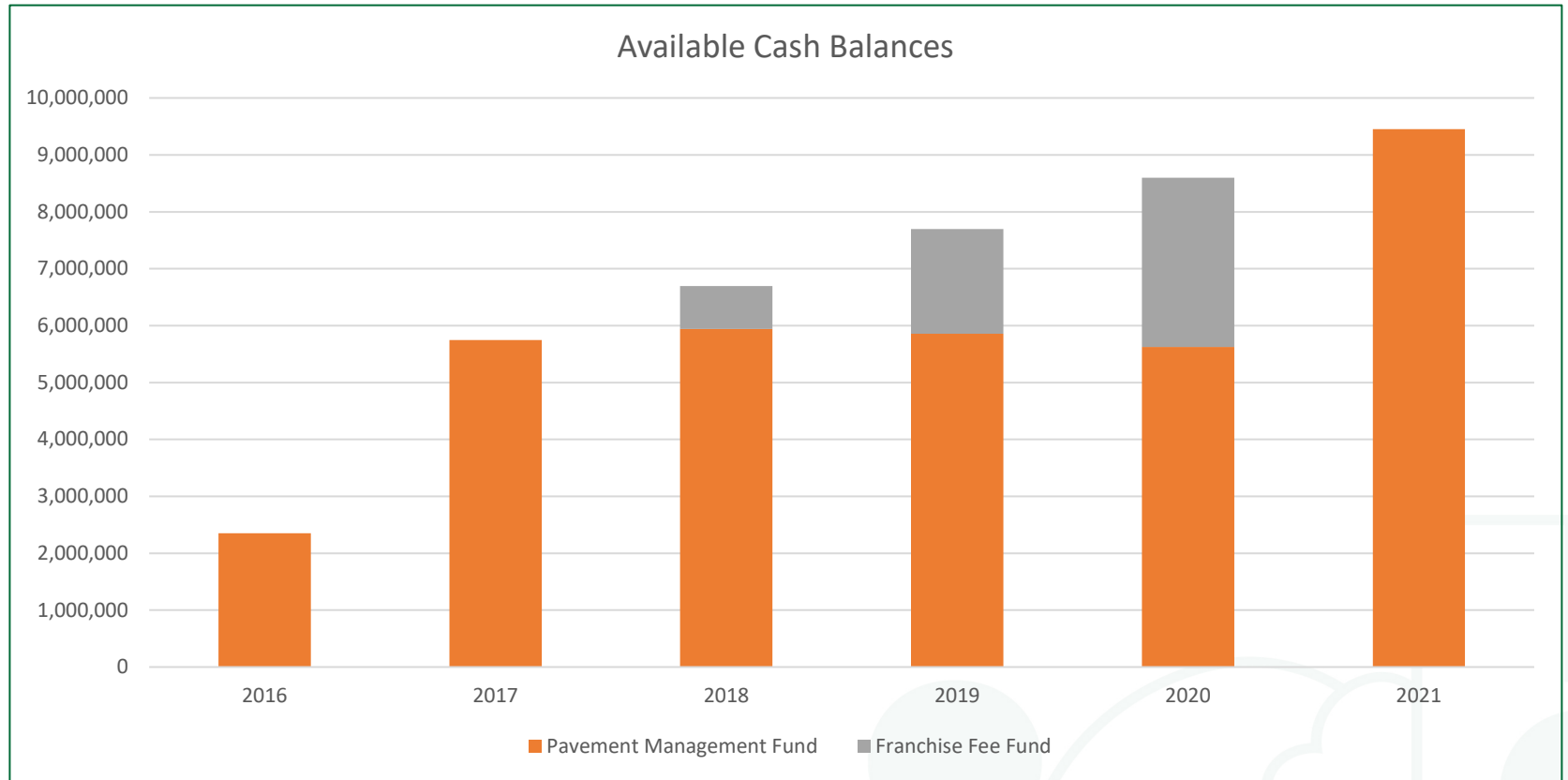
Pavement Management

2022 Budget - Summary

\$ 7,675,800 Funding Sources (Revenues + Transfers)
(13,663,975) Expenditures*
(\$5,988,175) Net Activity Projected *

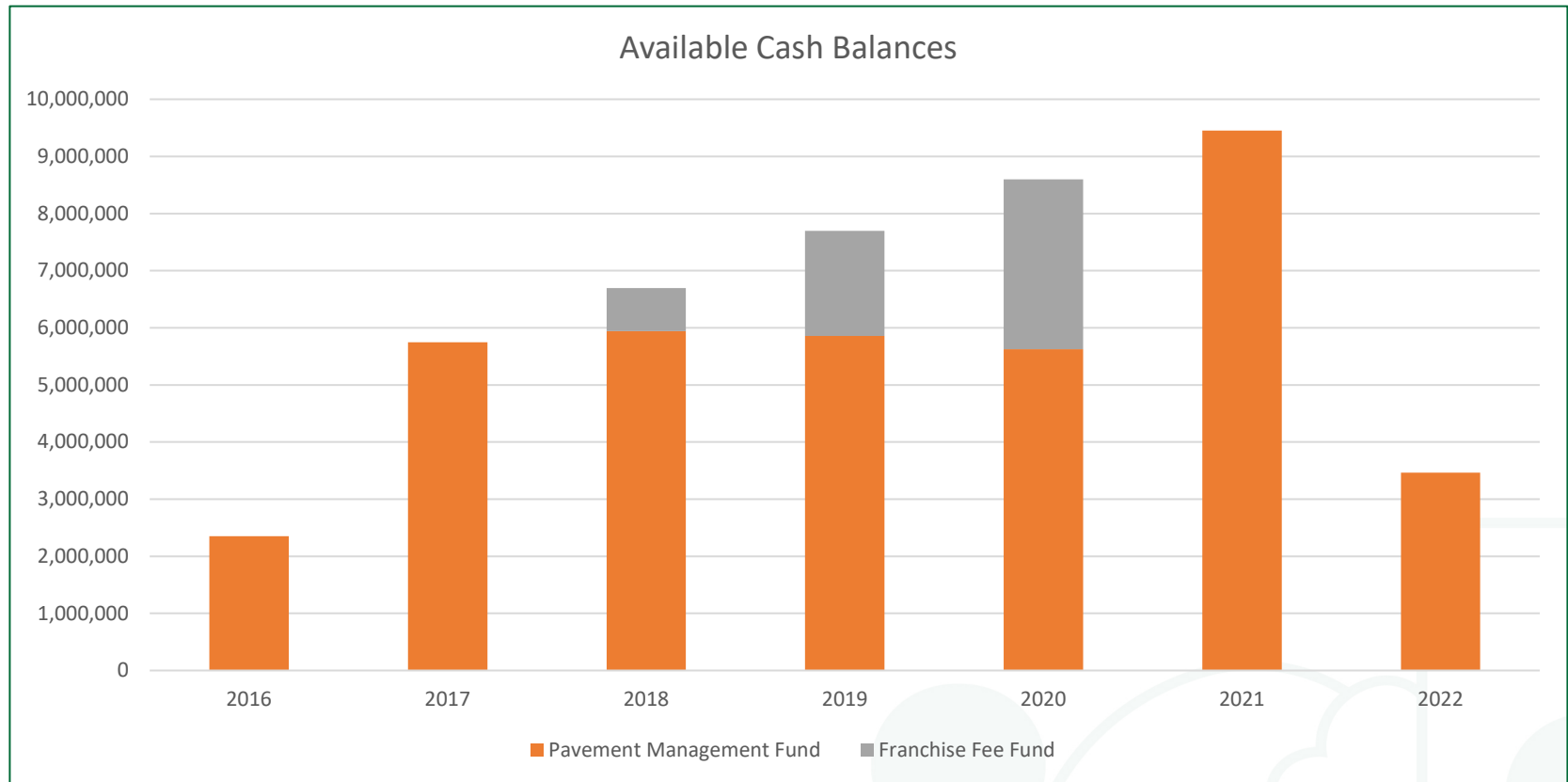
*Some other minor projects may launch in late 2022 and see some planning engineering costs that could need some additional funding support

Pavement Management



~ In 2021, the Franchise Fee Fund was closed into the Pavement Management Fund; all future franchise fee revenues will go directly into the Pavement Management Fund.

Pavement Management



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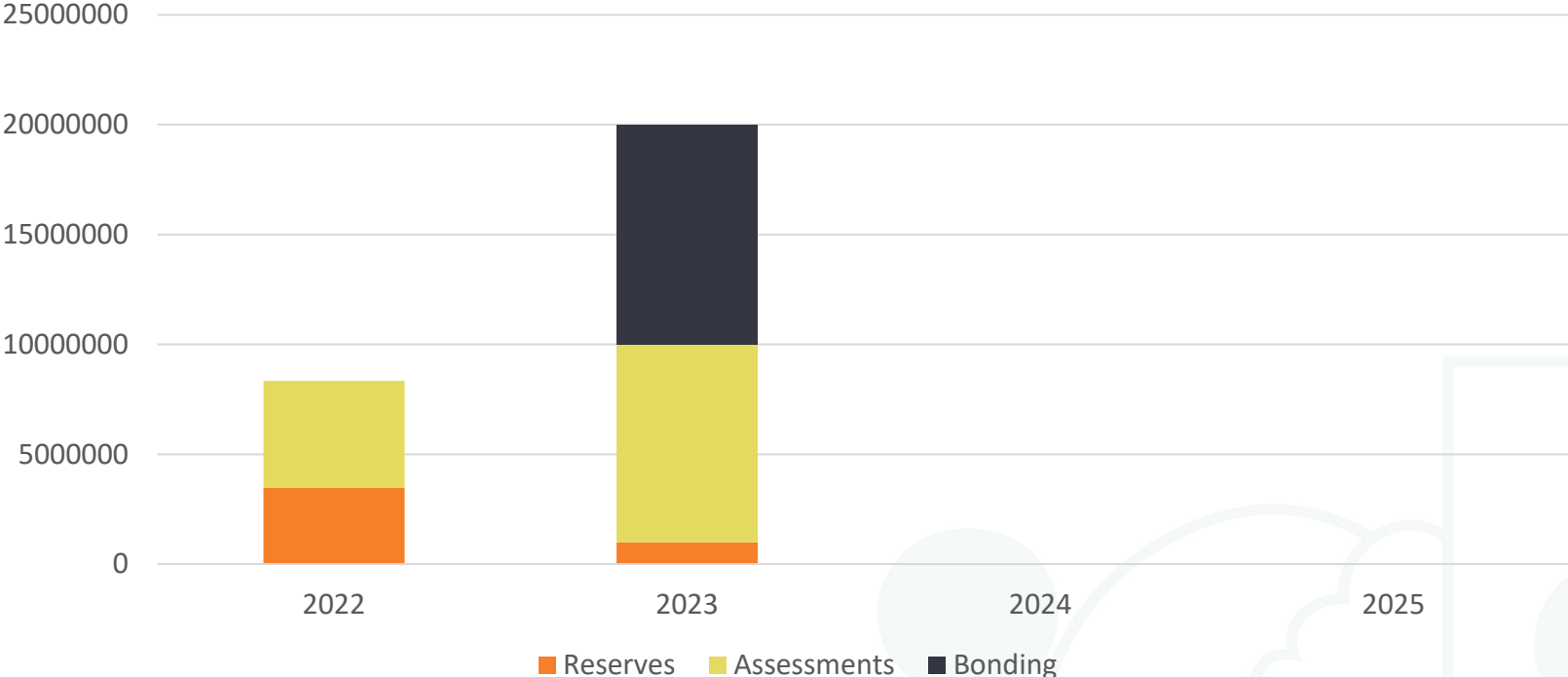
A Future Cash Flow Issue

PMP reserves and uncollected assessments



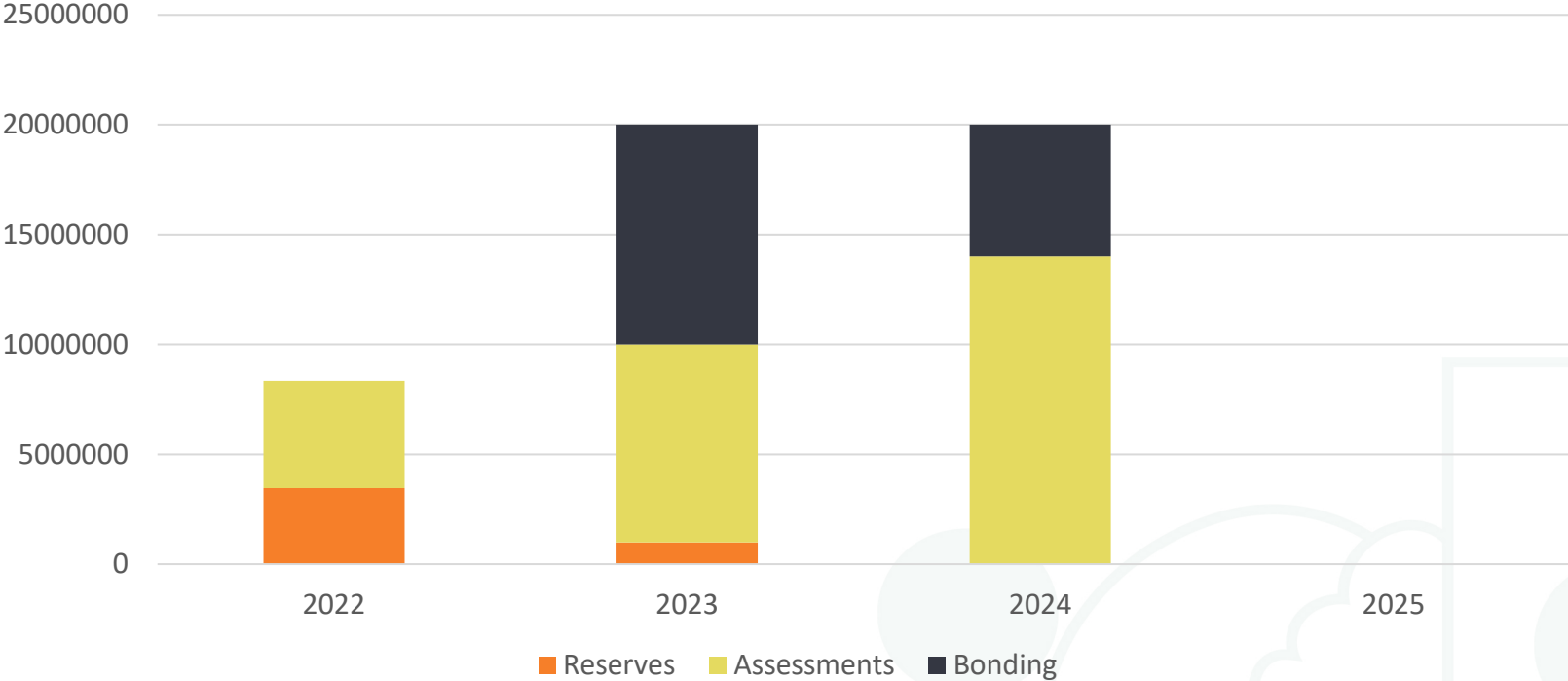
A Future Cash Flow Issue

PMP reserves and uncollected assessments



A Future Cash Flow Issue

PMP reserves and uncollected assessments



Water Utility- 2022 Overview

- No major surprises or changes
- Net overall expenses are down 3.9%
- Bond payments for major projects is down \$200k
- Largest increase is meter replacements (24k to 70k)
- Meters will be major issue \$3M+ in coming years
- Need to complete a rate study in 2022
 - Examine tier structure for high volume users
 - Still a deficit, running \$246k short of meeting \$1M depreciation goal

Water Operating Fund – 2022 Overview

	2020 Budget	2020 Activity	2021 Budget	2021 YTD Activity (9.30.2021)	2022 Budget
Revenues *	\$ 3,267,400	\$ 3,407,008	\$ 3,000,900	\$ 2,788,809	\$ 3,470,600
Expenditures **	<u>3,328,500</u>	<u>3,783,119</u>	<u>3,867,400</u>	<u>2,424,299</u>	<u>3,716,950</u>
Surplus/(deficit)	\$ (61,100)	\$ (376,111)	\$ (866,500)	\$ 364,510	\$ (246,350)

* Water utility rate increase of 2% proposed

** 2022 Expenditures include \$1,000,000 in Depreciation Expense
Bond Payments are split 50/50 to the Water Operating Fund and
the Water Connection Fund – 2022 will be the final payment on
existing water debt

Water Expenditures

Category	2021 Adopted Budget	2022 Proposed Budget
Personnel	\$ 719,100	\$ 756,400
Professional/Technical	143,400	126,900
Purchased Services/Property/Equipment	1,075,100	1,036,850
Other Purchased Services	94,100	103,500
Supplies	111,700	116,300
Other Expenses/Expenditures	1,321,000	1,374,600
Transfer Out – Debt Payments	<u>403,000</u>	<u>202,400</u>
Total Expenditures	\$ 3,867,400	\$ 3,716,950
		- 3.9%

Water Funds—for Accounting purposes

- Fund 501 – Normal Operating Fund
- Fund 403 – Water Connection Fund
 - Water Permit/Plat Connection Fees (non-NWA)
 - All Core Connection Fees (includes NWA)
 - All Water Treatment Plant Fees (includes NWA)
- Fund 511 – Water NWA Permit/Plat Connections
- Fund 361 – Revenue Refunding Bonds 2012A
 - ✓ Paid off in 2022

Sewer Utility Overview

- No major new initiatives or expenditures
- Largest budget component is Met Council
 - 55% of total budget
 - Increase of 4.9%
- Sewer is consistently running a deficit in achieving depreciation (depreciation goal has been raised from \$700k to \$750k)
- Need to complete a rate study in 2022
 - Look at \$2 surcharge for NWA
 - Look at depreciation–system rehabilitation needs

Sewer Expenditures

Category	2021 Adopted Budget	2022 Proposed Budget
Personnel	\$ 462,700	\$ 443,500
Professional/Technical	48,300	23,300
Purchased Services/Property/Equipment	2,368,500	2,520,550
Other Purchased Services	44,800	44,800
Supplies	10,800	12,400
Other Expenses/Expenditures	<u>994,900</u>	<u>1,053,000</u>
Total Expenditures	\$ 3,930,000	\$ 4,097,550
		+ 4.3%

Sewer Operating Fund - 2022 Overview

	2020 Budget	2020 Activity	2021 Budget	2021 YTD Activity (9.30.2021)	2022 Budget
Revenues *	\$ 3,702,900	\$ 4,135,512	\$ 3,771,900	\$ 2,966,147	\$ 4,055,600
Expenditures **	<u>4,065,000</u>	<u>4,300,913</u>	<u>3,930,000</u>	<u>2,774,152</u>	<u>4,097,550</u>
Surplus/(deficit)	\$ (362,100)	\$ (165,401)	\$ (158,100)	\$ 191,996	\$ (41,950)

* Sewer rate increase of 5% proposed (Met Council increase of 4.94%)

** 2022 Expenditures include \$750,000 in Depreciation Expense
Bond payments are covered out of Fund 512 (NWA Sewer Fund)

Sewer Funds

- Fund 502 - Normal Operating Fund
- Fund 404 - Sewer Connection Fund
 - Sewer Permit/Plat Connection Fees (non-NWA)
 - All Core Connection Fees (includes NWA)
 - All Met Council SAC Unit Fees (includes NWA)
- Fund 512 - Sewer NWA Permit/Plat Connections
- Fund 363 - Revenue Refunding Bonds 2014B
 - Final payment in 2029
- Fund 366 - Revenue Bonds 2015B
 - Final payment in 2031
- Fund 368 - Revenue Refunding Bonds 2017A
 - Final payment in 2036

Storm Water Utility Summary

- This is an underfunded area with growing needs
- Currently it is “subsidized” via PMP on road projects
- Now over \$17M in deferred rehabilitation of storm
- Currently “2-teir” system–NWA and all others
- NWA rates are appropriate, rest of city very low
- Recommendation is to raise NWA 5% and rest of the city 25%, and eventually equalize
- Rate study should take hard look at growing needs and provide more options for rate equalization

Storm Water Operating Fund - 2022 Overview

	2020 Budget	2020 Activity	2021 Budget	2021 YTD Activity (9.30.2021)	2022 Budget
Revenues *	\$ 524,400	\$ 583,289	\$ 542,200	\$ 281,855	\$ 695,400
Expenditures **	<u>524,500</u>	<u>976,676</u>	<u>550,100</u>	<u>318,643</u>	<u>584,500</u>
Surplus/(deficit)	\$ (100)	\$ (393,387)	\$ (7,900)	\$ (36,787)	\$ 110,900

* Storm Water utility rate increase of 25% proposed

** 2020 Expenditures included a transfer of \$375,994 to Project 1909D-64th Street Improvements

Storm Water Expenditures

Category	2021 Adopted Budget	2022 Proposed Budget
Personnel	\$ 161,400	\$ 171,600
Professional/Technical * Storm Water Modeling	50,200	130,200
Purchased Services/Property/Equipment	157,700	162,400
Other Purchased Services	56,800	58,000
Supplies	200	200
Other Expenses/Expenditures	62,300	600
Transfers Out – Street Sweeping	<u>61,500</u>	<u>61,500</u>
Total Expenditures	\$ 550,100	\$ 584,500
		+ 6.25%

Storm Water Funds

- Fund 441 - Normal Operating Fund
- Fund 448 - Storm Water NWA Connection Fund

Questions?

2022 Budget Internal Service Funds

City Council Work Session
November 1, 2021 at 6pm

Amy Hove, Finance Director
Barry Underdahl, Street Maintenance Superintendent
Phil Stier, Operations-Maintenance Supervisor



Internal Service Funds

- Risk Management
- Central Stores
- Technology
- City Facilities
- Central Equipment

Risk Management (Fund 602)

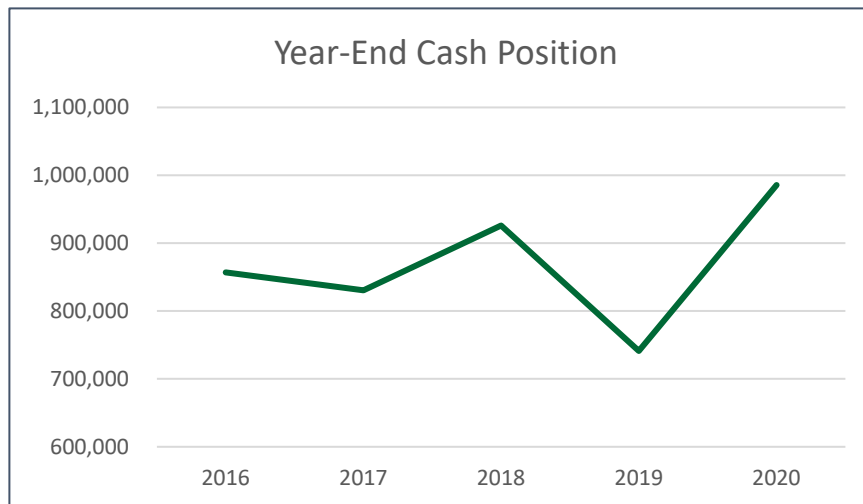
Activities:

- League of MN Cities (LMCIT) insurance premiums
 - Property/Equipment/Liability/Auto/Bond
 - Workers Compensation
- Covers deductible payments
- Corporate charges for attorney representation in lawsuits
- Portion of finance personnel costs charged to fund
- Activities are funded by departmental allocations through expense codes (no change to 2021 allocations):
 - Insurance Allocation (50019) - \$473,100 (0% Change)
 - Workers Compensation Allocation (20750) - \$688,800 (4% Increase due to additional fire department employees - added after preliminary allocations were determined)

Risk Management

Allocations

	2020	2021	2022
Workers Compensation *	\$ 691,100	\$ 649,200	\$ 688,800
Insurance	<u>436,700</u>	<u>473,100</u>	<u>473,100</u>
Total Allocations to Fund	\$ 1,127,800	\$ 1,122,300	\$ 1,161,900
% Change	17.3%	-0.5%	4.0%



* 2022 Workers Compensation increase due to increase in Fire allocations (SAFER Grant)

Otherwise, leaving 2022 allocations at identical levels as 2021

Risk Management - Summary

	2021 Adopted Budget	2022 Proposed Budget
<u>Revenues By Type</u>		
Departmental Allocations	\$ 1,122,300	\$ 1,161,900
Interest & Other Reimbursements	<u>15,000</u>	<u>15,000</u>
Total Revenues	\$ 1,137,300	\$ 1,176,900
<u>Expenditures By Type</u>		
Personnel	\$ 19,600	\$ 27,800
Legal	25,000	14,000
Repair/Maintenance/Deductibles	100,000	90,000
Insurance Premiums	<u>992,700</u>	<u>1,045,100</u>
Total Expenditures	\$ 1,137,300	\$ 1,176,900

Central Stores (Fund 604)

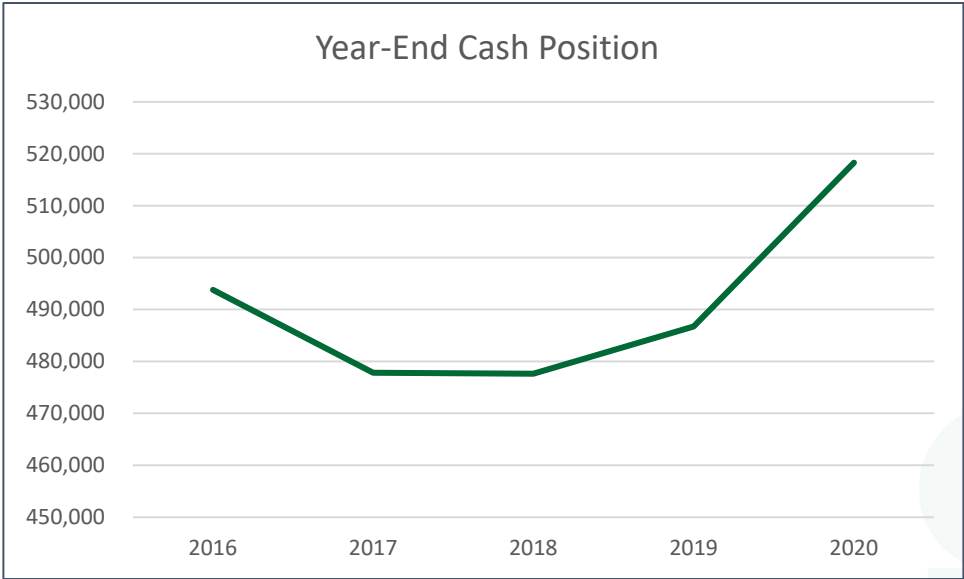
Activities:

- General office supplies, copy machine and postage meter use
- Activities are funded by departmental allocations through expense code:
 - Central Stores Allocation (60070) \$129,400 (0% change)
 - Usage has been down due to more paperless transactions
 - Will look to reduce the 2023 allocation if activity remains consistently lower.
- Allocations have been based on copier use

Central Stores

Allocations

	2020	2021	2022
Central Stores Allocation	\$ 113,200	\$ 129,400	\$ 129,400
% Change	14.1%	14.3%	0%



* In the 2021 budget, \$50,000 in expense was reclassified to Central Stores from City Facilities (postage expense)

Central Stores – Budget Summary

	2021 Adopted Budget	2022 Proposed Budget
<u>Revenues By Type</u>		
Departmental Allocations	\$ 129,400	\$ 129,400
Interest & Other Reimbursements	<u>6,000</u>	<u>3,000</u>
Total Revenues	\$ 135,400	\$ 132,400
<u>Expenditures By Type</u>		
Purchased Services/Property/Equipment	\$ 100,400	\$ 75,000
Supplies	<u>35,000</u>	<u>35,000</u>
Total Expenditures	\$ 135,400	\$ 110,000

Technology (Fund 606)

History:

- Prior to 2020, the Technology Fund accounted for all costs related to technology operations and replacement.
- During 2020 budget preparations, operational costs were moved to a new Technology Division within the General Fund and the technology allocation was discontinued.
- In 2020, the Finance Director and IT Manager collaborated on a new allocation to begin in 2021 that would cover hardware replacement needs.
- City staff need to draft recommendations on appropriate fund balance levels plus potential usage of past year residual savings

Technology

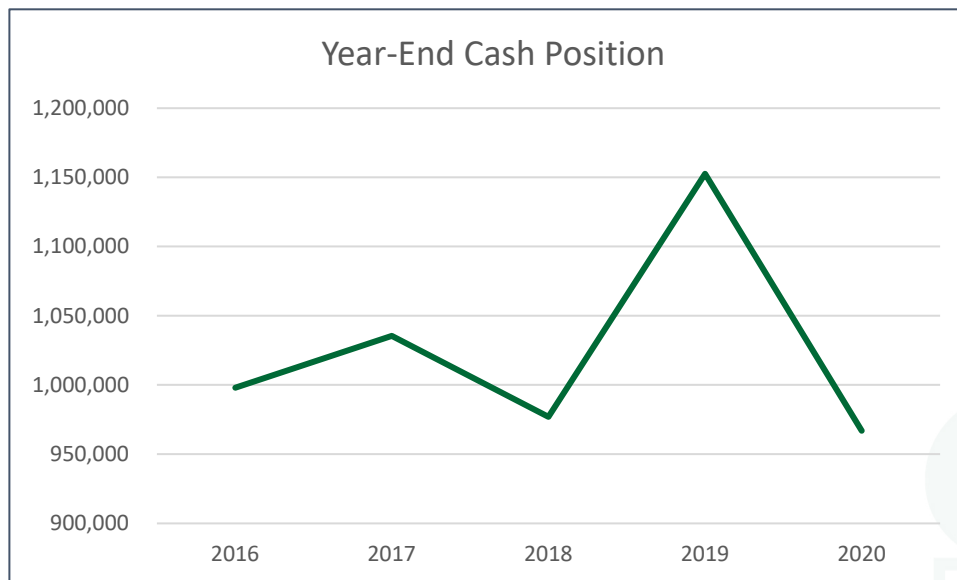
Current Activities:

- Funding for the replacement of technology hardware
- Activities are funded by departmental allocations through expense code:
 - Technology Allocation (60071) - \$65,000 (0% change)
- Allocation is based on FTE's and device counts (computers, laptops, tablets) by department

Technology

Allocations

	2020	2021	2022
Technology Allocation	n/a	\$ 65,000	\$ 65,000
% Change	n/a	n/a	0%



* In 2021, Council approved a budget increase of \$40,000 to perform a comprehensive review/refresh of the finance system and cover any project balances due on the Laserfiche Accounts Payable Electronic Workflow implementation. At the same time, Council approved the use of up to \$75,000 in fund balance towards the purchase of new budget software in 2022.

Technology - Budget Summary

	2021 Adopted Budget	2022 Proposed Budget
<u>Revenues By Type</u>		
Departmental Allocations	\$ 65,000	\$ 65,000
Interest & Other Reimbursements	<u>0</u>	<u>2,000</u>
Total Revenues	\$ 65,000	\$ 67,000
<u>Expenditures By Type</u>		
Professional/Technical	\$ 30,000	\$ 5,000
Purchased Services/Property/Equipment	0	75,000
Supplies	10,000	8,000
Capital Outlay	<u>50,600</u>	<u>52,000</u>
Total Expenditures	\$ 90,600	\$ 140,000

City Facilities (Fund 605)

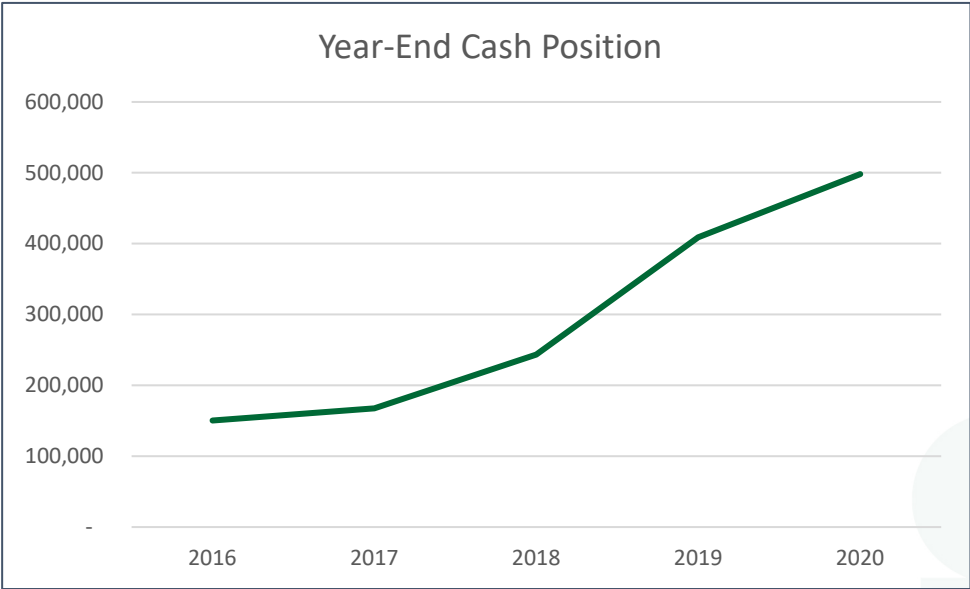
Activities:

- Up until 2022, this fund covered facility costs related to the operation of City Hall
- Activities are funded by departmental allocations through expense code:
 - City Facilities Allocation (40075) \$740,000 (1% increase)
- Allocation is based on FTE's and square footage by department
- Currently, no funds are being allocated for replacement or repairs for large dollar items
- 2022 Budget includes addition of a Building Maintenance/Facilities position

City Facilities

Allocations

	2020	2021	2022
City Facilities Allocation	\$ 760,300	\$ 732,700	\$ 740,000
% Change	24.1%	-3.6%	1.0%



* In the 2021 budget, \$50,000 in expense was reclassified to Central Stores from City Facilities (postage expense)

City Facilities - Budget Summary

	2021 Adopted Budget	2022 Proposed Budget
<u>Revenues By Type</u>		
Departmental Allocations	\$ 732,700	\$ 740,000
Interest & Other Reimbursements	<u>15,270</u>	<u>15,500</u>
Total Revenues	\$ 747,970	\$ 755,500
<u>Expenditures By Type</u>		
Personnel	\$ 220,300	\$ 292,900
Professional/Technical	130,200	90,200
Purchased Services/Property/Equipment	306,700	442,400
Supplies & Other Expenses	28,600	22,700
Capital Outlay / Transfers	<u>300,000</u>	<u>0</u>
Total Expenditures	\$ 985,800	\$ 758,000

Central Equipment (Fund 603)

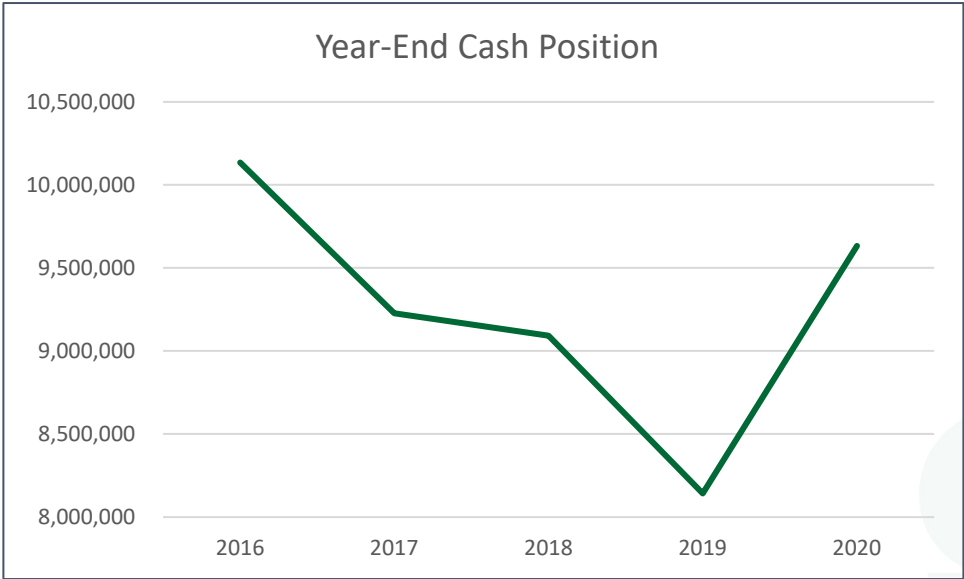
Activities:

- Vehicle replacement & maintenance
- Activities are funded by departmental allocations through expense code:
 - Central Equipment Allocation (40070) - \$3,169,200 (2.8%)
- The allocation is two-fold: one based on a vehicle replacement schedule and the other on a three-year average of fuel usage and repair parts/hours
 - Police Department's allocations for vehicle replacements were eliminated in 2022 (which led to the smaller, 2.8% overall increase to allocations) due to moving their lease payments to the General Fund and not running those activities through the Central Equipment Fund.
- 2022 budget includes additional Mechanic position

Central Equipment

Allocations

	2020	2021	2022
Central Equipment Allocation	\$ 2,885,500	\$ 3,083,400	\$ 3,169,200
% Change	0.4%	6.4%	2.8%



Beginning in 2018, the fund started budgeting for some larger building repairs; The 2020 budget included a project to both bid and repair the exterior envelop of both the Public Works Maintenance Building and the Cold Storage Building. The bidding was deferred until Spring of 2021 and Council approved a 2020 carryover request of \$607,000 to cover 2021 expenditures on this project. The project was intended to prevent water intrusion and further building deterioration.

Central Equipment – Budget Summary

	2021 Adopted Budget	2022 Proposed Budget
<u>Revenues By Type</u>		
Departmental Allocations	\$ 3,083,400	\$ 3,169,200
Interest & Other Reimbursements	<u>85,200</u>	<u>50,000</u>
Total Revenues	\$ 3,168,600	\$ 3,219,200
<u>Expenditures By Type</u>		
Personnel	\$ 427,300	\$ 543,900
Professional/Technical	200	200
Purchased Services/Property/Equipment	1,263,300	659,300
Supplies & Other Expenses	415,800	466,300
Capital Outlay / Transfers	<u>506,400</u>	<u>890,000</u>
Total Expenditures	\$ 2,613,000	\$ 2,559,700

2022 Equipment Requests

Vehicle #	Description	Vendor	Original Replacement Year Per Schedule	Allocation Balance 12/31/2021	Vehicle Cost	Equipment Cost	Less: Trade In Value	Total Acquisition Cost
STREET MAINTENANCE								
#333	2011 Caterpillar Loader w/Plow	Nuss Truck & Equipment	2021	\$ 309,253	\$ 182,947	\$ 59,873	\$ 61,250	\$ 181,570
#317	Towmaster TC14 Trailer	Ziegler	2025	7,313	25,667			25,667
#600	Gibson Cement Mixer (Compact Exc.)	Niebur Implement	2024	15,059	57,490			57,490
#305	2012 MacLean MV5 w/Plow & Blower	ABM Equipment	2022	207,142	137,411	38,158	25,000	150,569
#346	2012 MacLean MV5 w/Plow & Blower	ABM Equipment	2022	175,847	137,411	30,227	25,000	142,638
New	Asphalt Roller - New Acquisition	Nuss Truck & Equipment	n/a	-	43,175		6,000	37,175
New	Two (2)-Towmaster T-16DT Trailers	Ziegler	n/a	-	28,050			28,050
Streets Totals				\$ 714,614	\$ 612,151	\$ 128,258	\$ 117,250	\$ 623,159
UTILITIES								
#404	2000 Sreco Easement Machine&Trailer	Flexible Pipe Tool Company	2020	\$ 40,399	\$ 76,075		\$ 4,000	\$ 72,075
PARK MAINTENANCE								
#503	2011 Ford F150	Midway Ford	2021	\$ 37,916	\$ 37,800	\$ 2,400	\$ 3,000	\$ 37,200
#535	2014 Toro 360 Groundsmaster mower	MTI Distributing	2021	73,569	38,710	20,402	7,500	51,612
#544	2006 Custom Felling Trailer	Absolute Trailer Sales	2019	13,137	18,000		500	17,500
New	Ford F450 w/Equipment - New Acq.	Midway Ford	n/a	-	44,300	29,000		73,300
New	Ferris Z mower - New Acquisition	L.T.G. Power Equipment	n/a	-	14,499			14,499
Parks Totals				\$ 124,622	\$ 153,309	\$ 51,802	\$ 11,000	\$ 194,111
Total - All 2022 Equipment Requests				\$ 879,635	\$ 841,535	\$ 180,060	\$ 132,250	\$ 889,345

2022 EQUIPMENT REQUESTS

*~ Descriptions and photos identify the
equipment that would be replaced*

STREET MAINTENANCE



2011 Caterpillar Loader (#333)

3,242 Hours

Acquisition Cost = \$181,570



2013 Towmaster Equipment Trailer (#317) Acquisition Cost = \$25,667



Replace Cement Mixer (#600) with a
Compact Excavator
Acquisition Cost = \$57,490



2012 MacLean
Municipal Tractors (#305 & #346)
1,234 hours & 1,190 hours
Acquisition Cost = \$150,569 & \$142,638



New Acquisition:
2022 Volvo Asphalt Roller
Acquisition Cost = \$37,175



New Acquisitions:
Two-2022 Towmaster T-16DT Trailers
Acquisition Cost = $\$14,025 \times 2 = \$28,050$



UTILITIES



2000 Sreco Easement Cleaning Machine (#404)

Acquisition Cost = \$72,075



PARK MAINTENANCE



2011 Ford F150 (#503)
98,662 miles
Acquisition Cost = \$37,200



2014 Toro Groundsmaster 360 (#535)
1,759 hours
Acquisition Cost = \$51,612



2006 Felling Trailer (#544)

Acquisition Cost = \$17,500



New Acquisition:
2023 Ford F450
Acquisition Cost = \$73,300



New Acquisition:
2022 Ferris Z Mower
Acquisition Cost = \$14,499





City of Inver Grove Heights
Streets/Central Equipment

MEMORANDUM

TO: Klay Eckles, Interim Public Works Director
Amy Hove, Finance Director

FROM: Barry Underdahl, Street Superintendent
Rick Jackson, Lead Mechanic

SUBJECT: Proposed 2022 Capital Equipment Replacements

DATE: October 22, 2021

The annual review of the Vehicle Replacement Schedule revealed 27 vehicles due for replacement including many from previous years that were postponed. After careful vetting, the final recommended replacement list is aggressively abbreviated with only 9 of the 27 items recommended for replacement in 2022. The remaining items will be reviewed each year for possible replacement along with others that come due as scheduled.

Street Maintenance

Twelve Street Division items came due by the current schedule. The following five are recommended to be approved for purchase in 2022.

Caterpillar Loader w/ bucket and plows #333 (2011)

Originally due in 2021, this equipment quarries and loads materials such as dirt, sand, rock, wood chips, salt, etc. and is assigned to a plow route that includes parking lots at City Hall, Public Works and the VMCC along with over 50 cul-de-sacs south of 80th. This loader, originally scheduled for replacement in 2021, is a very important piece of equipment especially for snow events.

Towmaster TC-14 Trailer #317 (2013)

The City Council approved the replacement of our 2011 Mauldin Paver in 2021. The paver initially presented was sold by the time we gained final approval. A Carlson CP-75 paver available for purchase has recently been located. The operating weight of this paver is higher than the existing trailer's GAWR. This trailer was scheduled for replacement in 2023. It is recommended to acquire a trailer with a 24,000 lb. GAWR to safely meet DOT standards.

Gibson Cement Mixer #600 (1990)

We are requesting this cement mixer line item and allocation dollars be used to acquire a compact (mini) excavator which would be instrumental in our storm water maintenance operation as well as Streets, Parks and Utilities maintenance duties. All maintenance divisions will share this compact excavator. The primary uses would be storm water pond, basin, structure, flared end section and rain garden maintenance along with culvert replacement and repair; hydrant, valve box and curb stop maintenance; irrigation, park trails, and park facility maintenance duties; as well as asphalt, curb, sidewalk, and trail maintenance.

MacLean MV2 with attachments #305 & #346 (Both 2012)

The current Municipal Tractors, #305 and #346, have been in use for ten season and are due for replacement. It is our recommendation to replace the 2012 MV2 tractors with two 2022 MacLean MV5 Municipal Tractors. This will ensure the walks and trails are maintained with less delay and to the level our citizens have come to expect.

The following three new acquisition items are recommended to be purchased in 2022 to allow the Street Division to keep up with the growing pavement patching needs throughout the community. The goal is to reduce citizen complaints and patching requests by decreasing the timeframe it takes to patch potholes.

Volvo DD25B Asphalt Roller (New Acquisition)

With poor pavement ratings on 128 lane miles of roadway the Street Division must patch pavement year-round. The addition of a dedicated patching truck, approved in 2021, will allow Streets to have two patching crews working simultaneously which will improve efficiency and response time, especially during the spring pothole season. For this work a second asphalt roller is necessary.

Towmaster T-16DT Trailer (New Acquisition)

Two additional trailers will be needed to haul two asphalt rollers. These trailers have a 4' stationary front deck area to facilitate a water tank to eliminate the need to use a water truck to periodically fill the roller's water tanks. This would eliminate shuttling vehicles and equipment and allow more time for patching and paving operations and free up the water truck for park maintenance or street sweeping operations.

The acquisition of the Street Division equipment as presented leaves a positive allocation balance of \$91,455.00.

Utilities Division

Five items came due. One item, the Sreco Easement Machine, is recommended for replacement in 2022. See the attached memo from the Utilities Superintendent.

The replacement of this twenty-one-year-old machine would leave a negative balance of \$31,674 to be paid from the remaining funds in the Street Division's allocation balance.

The reason for the negative balance is, when the fund was set up for this machine the replacement cost in twenty years was unknown and the estimated annual amount was established too low in 2000 for adequate funds in 2022. This is partly due to technology improvements, supply chain difficulties, and inflation.

Park Maintenance

Ten items came due. Three of the ten are recommended for replacement. See the attached memo from the Park Maintenance Superintendent that includes a request for two new acquisitions.

The acquisition of these five items would leave a negative allocation balance of \$62,894 to be partially paid with the remaining \$59,781 in the Street Division's allocation balance (after assisting with the Utilities Division's acquisition of the Sreco Easement Machine).

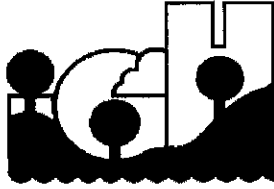
Engineering

None of the five vehicles are due for 2022.

Inspections

None of the five vehicles are due for 2022.

Acquisition costs are based on current contract pricing, trade values, taxes, and fees where applicable. Final costs could change depending on contract expiration dates, vehicle/equipment manufacturing cutoff dates, material cost increases, and any changes in taxes and/or fees at the time of delivery. Felling Trailer #544 final costs could fluctuate as it is a custom build. Police vehicles will be leased in 2022. Fire Department vehicles did not come due by schedule in 2022.



City of Inver Grove Heights
UTILITY DIVISION

MEMORANDUM

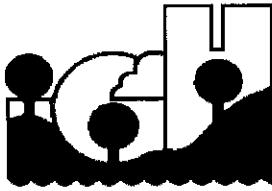
TO: Barry Underdahl

FROM: Eric Kramer

SUBJECT: **2000 Sewer Easement Machine Replacement**

DATE: October 19, 2021

The following is a description of the one Utility Division easement machine used for cleaning sanitary sewers that are located off road. This machine is used with the sanitary sewer vactor truck to remove tree roots and debris from the sanitary sewer system. The current machine is 20 years old and needs to be replaced. We have a program in place to maintain our sanitary sewer easement lines and this is a valuable piece of equipment. Our maintenance staff recommends replacing due to age and use.



City of Inver Grove Heights
Park Maintenance Division

MEMO

TO: Barry Underdahl, Streets Superintendent
FROM: Brian Swoboda, Parks Superintendent
DATE: October 19, 2021
SUBJECT: Proposed 2022 Parks Capital Equipment Purchases

The following list of Parks equipment is recommended for replacement in 2022. The following is a description and explanation of why it should be replaced in 2022.

Truck # 503 - 2011 Ford F150 Extended Cab

This 11-year-old truck has run its useful life cycle for the Parks Department and has been deferred for a couple of years. Maintenance Staff recommends replacing this essential vehicle before major maintenance expenses occur, due to its age, shape and mileage.

Trailer # 544 – 2006 Felling Trailer

This 16-year-old trailer is starting to show its age and is used by the Street and Parks Departments. This trailer is used year around to haul equipment and supplies as skid loaders, mowers, utility vehicles, goals, and supplies. Maintenance staff recommends replacing this trailer to ensure safe transportation and avoid major maintenance needs.

Mower # 535 – 2014 Toro 360 Groundsmaster mower

This 8-year-old mower is equipped with a cab, 6ft. mowing deck, front broom, and snow blower. This essential piece of equipment is used year around to mow parks, boulevards, blowing and brooming snow off walks and rinks. Due to increased mowing and walks to clean it's important to have a reliable piece of equipment because we can't afford for it to be broke. Maintenance staff recommends replacing this piece before major expenses occur.

The following list of new equipment is being requested for 2022. The following is a description and explanation as to why Parks Department needs additional equipment.

New – Ferris Z Mower

New – Truck F450 w/Equipment (Dump box, V plow, Strobes)

The Parks Department has not added any new trucks, mowers, or trailers in the last 10 years. Since then, we have added many new duties and sites to maintain with the same amount of equipment. Sites as Heritage Village Park, Rock Island Swing Bridge, Broadmoor, and Woodland Preserve along with numerous trails and walks have been added to maintain over the years. Staff is also anticipating development of 3-4 new Parks in the Northwest in the very near future, as the new Vista Pines Park will be completed in June of 2022.

It has become increasingly difficult to keep up with daily maintenance with additional acreage being added over the years. These two essential pieces of equipment will be a start to help keep up with daily maintenance, not only in our Park System, but will also assist with street/trail snow removal.

The new Truck will be versatile to do many duties year around including, towing trailers, hauling material, and plowing snow. The additional new Zero turn mower will help maintain additional turf. These mowers are very maneuverable and can cut a lot of grass in a short period of time, making work efficient and safe.



City Council Memorandum

To: Mayor and City Council

From: Kris Wilson, City Administrator

Subject: Update on 2022 General Fund Budget & Levy

Date: November 1, 2021 City Council Work Session

INTRODUCTION

At the September 13 City Council meeting, the Council adopted a preliminary 2022 tax levy as follows:

General Fund Levy	\$23,421,310
Pavement Management Levy	\$2,550,000
Debt Service Levy	\$2,696,566
Total Preliminary Levy	\$28,667,876
\$ increase in levy, over 2021	\$2,544,518
% increase in levy, over 2021	9.7%
% increase in tax rate, over 2021	3.98%

Staff has been working to identify potential reductions to the levy for Council's consideration prior to final adoption in December. In order to complete this work, staff is requesting Council input and direction specifically on the issue of phasing in funding for the 9 new firefighters connected to the SAFER grant.

DISCUSSION

The preliminary 2022 levy included \$359,400 to hire 3 new full-time firefighters. These hires are no longer requested, as the City has been awarded a federal SAFER grant that funds the full wage and benefit costs for 9 new staff (6 firefighters + 3 lieutenants).

When discussing whether to accept the SAFER grant, staff presented and Council discussed several options for how to financially prepare for the end of the grant after three years, so that the 9 new staff can be retained without a spike in property taxes. The options would have various impacts on the 2022 tax levy, as well as future years' levies. While individual Council members expressed support and opposition to various scenarios, there was no consensus of the Council reached or specific direction provided in regards to how much to include in the 2022 levy for this purpose.

Attached are the outlines of the two scenarios presented in September that appeared to draw the most Council support:

- Option #1 - titled "Slow and Steady" - would reduce the 2022 levy by \$209,400, thereby making it possible (with existing budgetary revisions) to get the overall levy increase down to about 8% for 2022 and the tax rate increase down to approximately 2.11%
- Option #2 - titled "Jump Start Savings" - would retain the full \$359,400 included in the preliminary levy, meaning no change to the overall budget related to this item. With other budget revisions made to date, this would result in an overall levy increase of 8.8% and tax rate increase of approximately 2.95%.

Staff is working on various other areas where the 2022 levy might be reduced prior to final adoption, but this issue of how much to levy now to help pay for the firefighters later is by far the largest dollar amount and the one carrying the most significant policy question for the Council. Therefore, the Council is asked to return to this discussion and provide further direction on the topic so that staff can prepare a final draft of the 2022 bud and levy for consideration in early December.

Phasing In Costs of New Fire Staffing

City Council Meeting
November 1, 2021

Amy Hove, Finance Director



Overview

- SAFER Grant would cover salary/benefits for 9 new full-time firefighters for a 3-year period (2022, 2023, 2024)
 - Estimated cost reimbursed by grant in 2022 = \$1,082,590
 - Total grant reimbursement over 3 years = \$3.4 million
- Options presented at September 27 Council Meeting as to how to incrementally increase the levy so the City is ready to absorb that additional expense when the grant expires
 - Option #1 Slow & Steady
 - Option #2 Jump Start Savings, then Smaller Increments
 - Option #3 Jump Start Savings, then Levy Bump Every Other Year
- Council requested staff perform additional tax analysis under Options #1 & #2

Option #1: Slow & Steady

	Grant Period (Cost Covered by Grant)			Savings Spend Down Period (Cost Covered by Savings & Levy)			Costs Fully Supported by Levy
	2022	2023	2024	2025	2026	2027	2028
WHAT WE WOULD LEVY							
Levy for 9 New Firefighters	\$ 150,000	\$ 325,000	\$ 525,000	\$ 738,722	\$ 974,271	\$ 1,231,841	\$ 1,421,515
Levy Increase from Previous Year	\$ 150,000	\$ 175,000	\$ 200,000	\$ 213,722	\$ 235,549	\$ 257,571	\$ 189,674
WHAT WE WOULD SPEND							
Cost for 9 New Firefighters	\$ 1,082,590	\$ 1,125,917	\$ 1,215,117	\$ 1,263,722	\$ 1,314,271	\$ 1,366,841	\$ 1,421,515
Cost paid from Grant	\$ 1,082,590	\$ 1,125,917	\$ 1,215,117	\$ -	\$ -	\$ -	\$ -
Cost paid from Savings	-	-	-	525,000	340,000	135,000	-
Cost paid from Levy	-	-	-	738,722	974,271	1,231,841	1,421,515
	\$ 1,082,590	\$ 1,125,917	\$ 1,215,117	\$ 1,263,722	\$ 1,314,271	\$ 1,366,841	\$ 1,421,515
SAVINGS ACCOUNT							
Levy - Sent to Savings	\$ 150,000	\$ 325,000	\$ 525,000	\$ -	\$ -	\$ -	\$ -
Savings Balance	\$ 150,000	\$ 475,000	\$ 1,000,000	\$ 475,000	\$ 135,000	\$ -	\$ -

Option #1: Slow & Steady

- Allows for 2022 levy reduction of \$209,400
(from a \$359,400 increase for FF to a \$150,000 increase)
- Savings account at end of 3rd year = \$1 million
- Levy gradually increases from year to year
- Cost is fully supported by levy in 2028 Budget

Option #2: Jump Start Savings, then Smaller Increments

	Grant Period (Cost Covered by Grant)			Savings Spend Down Period (Cost Covered by Savings & Levy)				Costs Fully Supported by Levy
	2022	2023	2024	2025	2026	2027	2028	2029
WHAT WE WOULD LEVY								
Levy for 9 New Firefighters	\$ 359,400	\$ 479,400	\$ 599,400	\$ 744,400	\$ 889,400	\$ 1,054,400	\$ 1,239,949	\$ 1,478,376
Levy Increase from Previous Year	\$ 359,400	\$ 120,000	\$ 120,000	\$ 145,000	\$ 145,000	\$ 165,000	\$ 185,549	\$ 238,427
WHAT WE WOULD SPEND								
Cost for 9 New Firefighters	\$ 1,082,590	\$ 1,125,917	\$ 1,215,117	\$ 1,263,722	\$ 1,314,271	\$ 1,366,841	\$ 1,421,515	\$ 1,478,376
Cost paid from Grant	\$ 1,082,590	\$ 1,125,917	\$ 1,215,117	\$ -	\$ -	\$ -	\$ -	\$ -
Cost paid from Savings	-	-	-	519,322	424,871	312,441	181,566	-
Cost paid from Levy	-	-	-	744,400	889,400	1,054,400	1,239,949	1,478,376
	\$ 1,082,590	\$ 1,125,917	\$ 1,215,117	\$ 1,263,722	\$ 1,314,271	\$ 1,366,841	\$ 1,421,515	\$ 1,478,376
SAVINGS ACCOUNT								
Levy - Sent to Savings	\$ 359,400	\$ 479,400	\$ 599,400	\$ -	\$ -	\$ -	\$ -	\$ -
Savings Balance	\$ 359,400	\$ 838,800	\$ 1,438,200	\$ 918,878	\$ 494,008	\$ 181,566	\$ -	\$ -

Option #2: Jump Start Savings, then Smaller Increments

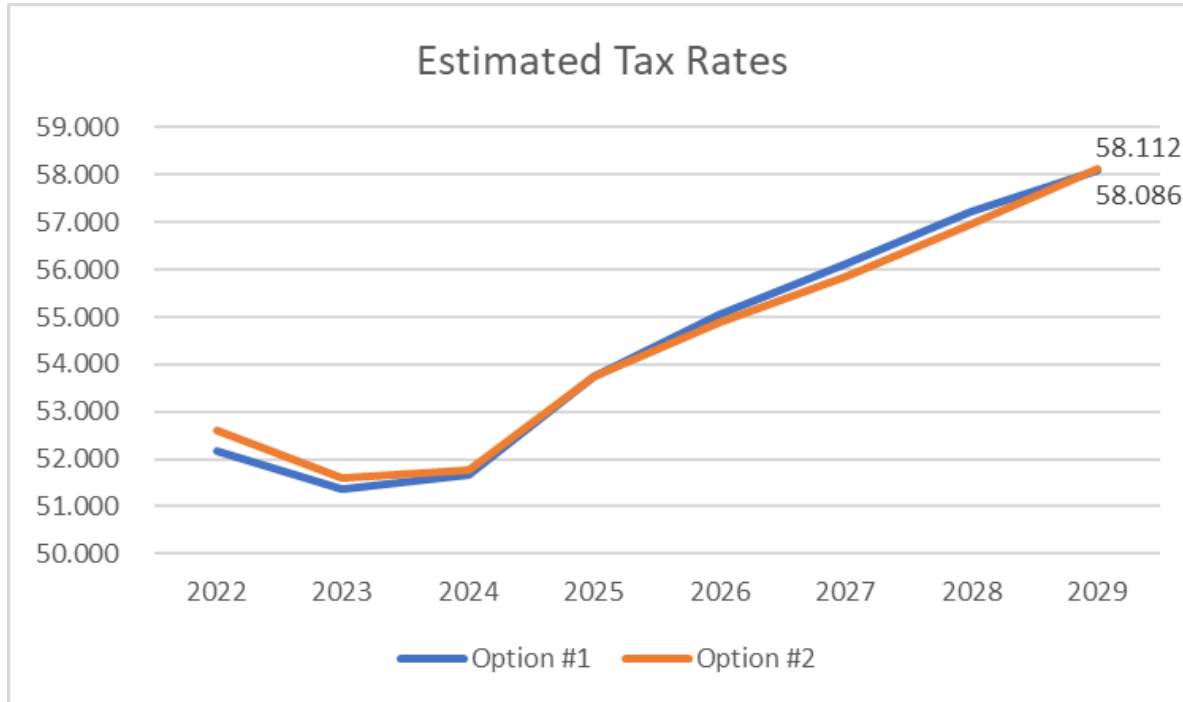
- Savings are jump started in 2022 at \$359,400
 - Figure is already included in the Preliminary Levy which was approved by Council September 13
- Smaller annual increases beginning in 2023 vs. Option #1
- Savings balance at the end of 2024 = \$1.4 million
 - This is \$400,000 more than in Option #1
- Longer transition period - cost fully supported by levy in 2029 Budget

Financial Management Plan (CIP/FMP) Assumptions

- Discussion between Ehlers and Finance Director
 - Improve assumptions to reflect current trends and activities yet remain conservative
- Modeling tax implications for 2023 & Future Years
- Starting point was based on preliminary levy approved September 13
 - Does not reflect any potential reductions between preliminary levy and final levy

Option #1 vs. Option #2

Annual Tax Difference between Option #1 to Baseline & Option #2 to Baseline for median-value homestead property



Year	Option #1	Option #2
2022	\$ 8	\$ 19
2023	\$ 17	\$ 26
2024	\$ 28	\$ 32
2025	\$ 39	\$ 39
2026	\$ 52	\$ 47
2027	\$ 65	\$ 56
2028	\$ 75	\$ 65
2029	\$ 77	\$ 77

Levy	2022	2023	2024	2025	2026	2027	2028	2029
Option #1	\$150,000	\$325,000	\$525,000	\$738,722	\$974,271	\$1,231,841	\$1,421,515	\$1,478,376
Option #2	\$359,400	\$479,400	\$599,400	\$744,400	\$889,400	\$1,054,400	\$1,239,949	\$1,478,376



City of Inver Grove Heights

8150 Barbara Avenue

Inver Grove Heights, MN 55077

www.ighmn.gov

Ethics, Excellence, Engagement

2022 Proposed Budgets:

Recreation

Community Center

Pavement Management

Water Utilities

Sewer Utilities

Storm Water Utilities

Internal Service Funds

Council Work Session

November 1, 2021

**CITY OF INVER GROVE HEIGHTS
2022 BUDGET
WORK SESSION - NOVEMBER 1, 2021**

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**CITY OF INVER GROVE HEIGHTS
2022 BUDGET SUMMARY
WORK SESSION - NOVEMBER 1, 2021**

SPECIAL REVENUE FUNDS

Fund #	Fund	Revenues & Transfers	Property Tax Levy	Expenditures & Transfers	Net
204	Recreation Fund	\$ 527,100	\$ -	\$ 538,200	\$ (11,100)
205	Community Center	\$ 4,850,100	\$ -	\$ 4,850,100	\$ -

CAPITAL PROJECTS FUNDS

Fund #	Fund	Revenues & Transfers	Property Tax Levy	Expenditures & Transfers	Net
440	Pavement Management	\$ 5,125,800	\$ 2,550,000	\$ 13,663,975	\$ (5,988,175)

ENTERPRISE FUNDS

Fund #	Fund	Operating Revenues	Operating Expenditures	Transfers Out/(In)	Net before Depreciation	Depreciation	Suplus/ (Deficit)
501	Water Utility Fund	\$ 3,470,600	\$ 2,514,550	\$ 202,400	\$ 753,650	\$ 1,000,000	\$ (246,350)
403	Water Connection Fund	-	-	202,400	(202,400)	-	(202,400)
361	Water Revenue Bonds 2012A	-	404,800	(404,800)	-	-	-
Total Water Fund Budgets		\$ 3,470,600	\$ 2,919,350	\$ -	\$ 551,250	\$ 1,000,000	\$ (448,750)

502	Sewer Utility Fund	\$ 4,055,600	\$ 3,347,550	\$ -	\$ 708,050	\$ 750,000	\$ (41,950)
512	Sewer NWA	-	-	1,223,488	(1,223,488)	-	(1,223,488)
363	Sewer Revenue Bonds 2014B	-	449,388	(449,388)	-	-	-
366	Sewer Revenue Bonds 2015B	-	358,800	(358,800)	-	-	-
368	Sewer Revenue Bonds 2017A	-	415,300	(415,300)	-	-	-
Total Sewer Fund Budgets		\$ 4,055,600	\$ 4,571,038	\$ -	\$ (515,438)	\$ 750,000	\$ (1,265,438)

441	Storm Water Management	\$ 695,400	\$ 584,500	\$ -	\$ 110,900	\$ -	\$ 110,900
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INTERNAL SERVICE FUNDS

Fund #	Fund	Operating Revenues	Operating Expenditures	Net
602	Risk Management	1,176,900	1,176,900	-
603	Central Equipment	3,219,200	2,559,700	659,500
604	Central Stores	132,400	110,000	22,400
605	City Facilities	755,500	758,000	(2,500)
606	Technology	67,000	140,000	(73,000)



		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 2022
Fund: 204 - RECREATION FUND								
Revenue								
204.00.0000.3610000	INVESTMENT INTEREST	4,700.00	7,537.95	4,400.00	4,461.77	2,500.00	536.15	2,500.00
204.00.0000.3611000	ACCRUED INTEREST RECEIVABLE	0.00	0.00	0.00	1,432.71	0.00	0.00	0.00
204.00.0000.3612000	FAIR MARKET VALUE ALLOCATION	0.00	0.00	0.00	4,368.27	0.00	0.00	0.00
204.44.0000.3309000	GRANTS	0.00	0.00	0.00	0.00	0.00	59.00	0.00
204.44.0000.3470000	RECREATION PROGRAM FEES	160,500.00	138,297.11	148,200.00	77,508.93	90,000.00	127,583.56	143,900.00
204.44.0000.3471000	FIELD RENTALS	64,200.00	68,416.80	70,200.00	46,036.66	70,000.00	48,337.56	64,000.00
204.44.0000.3630000	CONTRIBUTIONS & DONATIONS	10,000.00	8,850.00	18,600.00	1,244.31	11,000.00	6,098.00	14,400.00
204.44.0000.3650000	OTHER REVENUES	0.00	2,547.93	3,600.00	450.43	3,000.00	1,289.85	3,000.00
204.59.0000.3911000	OPERATING TRANSFERS IN	393,600.00	393,600.00	309,600.00	309,764.51	299,300.00	224,475.03	299,300.00
	Revenue Total:	633,000.00	619,249.79	554,600.00	445,267.59	475,800.00	408,379.15	527,100.00
Expense								
204.44.6100.452.10100	REGULAR FULL-TIME	308,400.00	251,782.42	236,500.00	214,940.16	217,700.00	143,877.22	246,800.00
204.44.6100.452.10200	PART-TIME EMPLOYEES	4,900.00	17,682.08	0.00	311.41	8,900.00	0.00	0.00
204.44.6100.452.10300	TEMPORARY EMPLOYEES	33,900.00	32,029.16	42,500.00	19,267.20	34,300.00	14,639.04	39,700.00
204.44.6100.452.10400	OVERTIME	0.00	2,646.84	200.00	721.48	200.00	82.53	200.00
204.44.6100.452.20100	FLEX. COMP. SPENDING	16,500.00	14,119.38	13,200.00	11,880.40	11,900.00	7,638.65	13,400.00
204.44.6100.452.20300	EMPLOYER SOCIAL SECURITY	22,500.00	18,195.11	17,900.00	14,715.52	16,200.00	9,714.39	18,400.00
204.44.6100.452.20350	EMPLOYER MEDICARE	5,300.00	4,292.65	4,200.00	3,497.94	3,800.00	2,271.97	4,300.00
204.44.6100.452.20400	EMPLOYER PERA	26,000.00	20,031.61	21,600.00	16,486.91	19,600.00	10,270.70	22,200.00
204.44.6100.452.20600	MEDICAL INSURANCE	37,300.00	30,011.60	29,900.00	26,542.37	27,000.00	15,499.61	31,000.00
204.44.6100.452.20620	LIFE INSURANCE	500.00	359.53	400.00	305.90	300.00	194.55	300.00
204.44.6100.452.20630	LTD INSURANCE	1,200.00	564.81	1,500.00	498.46	900.00	426.84	800.00
204.44.6100.452.20700	UNEMPLOYMENT COMPENSATI...	0.00	39.28	0.00	30.68	0.00	0.00	0.00
204.44.6100.452.20750	WORKERS COMPENSATION	15,300.00	15,300.00	12,100.00	12,099.96	4,400.00	3,300.03	4,400.00
204.44.6100.452.20800	COMPENSATED ABSENCES	0.00	11,661.72	0.00	-24,615.64	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

		Defined Budgets						
		2019	2019	2020	2020	2021	2021	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	
							2022	
							2022	
204.44.6100.452.30420	CORPORATE	0.00	0.00	0.00	48.00	0.00	0.00	0.00
204.44.6100.452.30550	FLEX/COMP ACCOUNT FEE	200.00	267.49	200.00	315.00	300.00	227.49	300.00
204.44.6100.452.30700	OTHER PROFESSIONAL SERVICES	41,100.00	44,569.09	45,100.00	28,508.24	50,500.00	54,991.80	75,600.00
204.44.6100.452.40044	REPAIR & MAINT - OFFICE EQUI...	5,700.00	5,400.00	5,400.00	10,800.00	5,400.00	-5,400.00	5,400.00
204.44.6100.452.40050	RENTAL OF EQUIPMENT	200.00	0.00	300.00	0.00	300.00	0.00	300.00
204.44.6100.452.40065	OTHER RENTALS	700.00	740.94	700.00	0.00	1,400.00	0.00	1,500.00
204.44.6100.452.40070	CENTRAL EQUIP ALLOCATION	3,700.00	3,699.96	3,700.00	3,699.96	3,400.00	2,549.97	3,400.00
204.44.6100.452.40075	CITY FACILITIES ALLOCATION	5,800.00	5,799.96	4,400.00	4,400.04	4,200.00	3,150.00	8,100.00
204.44.6100.452.40076	COMMUNITY CTR. ALLOCATION	40,000.00	39,999.96	0.00	0.00	0.00	0.00	0.00
204.44.6100.452.50019	INSURANCE ALLOCATION	1,200.00	1,200.00	1,400.00	1,400.04	1,500.00	1,125.00	1,500.00
204.44.6100.452.50020	TELEPHONE	800.00	411.28	500.00	210.00	600.00	157.50	600.00
204.44.6100.452.50025	ADVERTISING/PUBLISHED NOTIC...	0.00	4,531.80	0.00	25.00	0.00	175.00	0.00
204.44.6100.452.50030	PRINTING & BINDING	13,000.00	8,067.04	14,500.00	3,827.97	13,100.00	437.59	6,400.00
204.44.6100.452.50035	POSTAGE/DELIVERY	3,700.00	1,317.63	2,800.00	791.28	3,200.00	0.00	3,000.00
204.44.6100.452.50065	TRAVEL	0.00	327.35	200.00	0.00	200.00	72.86	200.00
204.44.6100.452.50070	DUES, LICENSES & SUBSCRIPTIO...	2,200.00	1,184.24	1,700.00	1,214.70	1,600.00	1,501.53	1,600.00
204.44.6100.452.50075	MEALS AND LODGING	0.00	1,036.50	1,200.00	0.00	1,200.00	0.00	1,200.00
204.44.6100.452.50080	CONFERENCES AND SEMINARS	1,700.00	1,263.00	2,200.00	605.00	2,000.00	740.00	2,000.00
204.44.6100.452.50090	RECREATION ENTRANCE FEES	0.00	0.00	0.00	0.00	600.00	0.00	600.00
204.44.6100.452.60009	RECREATION	14,400.00	14,461.59	17,900.00	8,627.50	13,500.00	4,848.23	13,700.00
204.44.6100.452.60010	SUPPLIES - OFFICE	300.00	218.50	300.00	504.96	300.00	439.93	800.00
204.44.6100.452.60018	SUPPLIES-TRAINING	0.00	0.00	0.00	0.00	0.00	30.00	0.00
204.44.6100.452.60040	SM TOOLS & MISC EQUIPMENT	4,000.00	1,539.29	0.00	2,501.69	1,000.00	11.94	1,000.00
204.44.6100.452.60045	UNIFORMS & CLOTHING	10,300.00	6,223.90	9,800.00	2,620.07	7,800.00	2,116.45	7,400.00
204.44.6100.452.60065	SUPPLIES - OTHER	0.00	18.83	6,000.00	100.00	4,500.00	0.00	4,000.00
204.44.6100.452.60070	CENTRAL STORES ALLOCATION	7,600.00	7,599.96	8,300.00	8,300.04	9,500.00	7,050.03	9,500.00
204.44.6100.452.60071	TECHNOLOGY ALLOCATION	42,400.00	42,399.96	0.00	0.00	900.00	750.00	600.00
204.44.6100.452.70440	BANK CHARGES / CREDIT CARD	7,200.00	8,093.75	8,000.00	3,656.73	7,000.00	1,222.15	8,000.00
204.44.6100.452.70450	CASH OVER/SHORT	0.00	-12.02	0.00	-11.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

	2019	2019	2020	2020	2021	2021	Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
							2022
204.44.6100.452.70460 BAD DEBTS/NSF CHECKS	0.00	1,631.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	678,000.00	620,707.19	514,600.00	378,827.97	479,200.00	284,113.00	538,200.00
Total Revenues	633,000.00	619,249.79	554,600.00	445,267.59	475,800.00	408,379.15	527,100.00
Fund: 204 - RECREATION FUND Surplus (Deficit):	-45,000.00	-1,457.40	40,000.00	66,439.62	-3,400.00	124,266.15	-11,100.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

								Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022	
Fund: 205 - COMMUNITY CENTER									
Revenue									
205.00.0000.3610000	INVESTMENT INTEREST	0.00	5,261.05	0.00	2,917.64	0.00	323.08	0.00	
205.00.0000.3610300	INTEREST ON ROSEMOUNT LOAN..	0.00	34,701.65	0.00	31,709.56	0.00	0.00	25,100.00	
205.00.0000.3611000	ACCRUED INTEREST RECEIVABLE	0.00	0.00	0.00	725.90	0.00	0.00	0.00	
205.00.0000.3612000	FAIR MARKET VALUE ALLOCATION	0.00	0.00	0.00	2,213.06	0.00	0.00	0.00	
205.44.0000.3309000	GRANTS	0.00	0.00	0.00	-79.00	0.00	0.00	0.00	
205.44.0000.3468100	RENTAL BY RECREATION FUND	40,000.00	39,999.96	0.00	0.00	0.00	0.00	0.00	
205.44.0000.3490100	MEMBERSHIPS	990,000.00	982,135.45	1,025,000.00	442,400.26	468,000.00	446,496.22	922,500.00	
205.44.0000.3490200	ADMISSIONS	205,000.00	184,169.17	216,000.00	63,840.36	100,000.00	109,165.22	193,500.00	
205.44.0000.3490301	ADMISSIONS-MISCELLANEOUS	1,000.00	752.52	1,000.00	238.49	1,000.00	128.55	1,000.00	
205.44.0000.3490400	MEMBERSHIPS MISCELLANEOUS	16,000.00	13,948.56	16,000.00	3,666.70	8,000.00	2,261.42	12,800.00	
205.44.0000.3491500	SWIM MEETS	500.00	557.50	600.00	309.00	600.00	0.00	600.00	
205.44.0000.3491800	DISTRICT 199 POOL RENTAL	39,700.00	29,086.01	42,500.00	25,339.94	45,150.00	19,087.56	48,300.00	
205.44.0000.3492001	DISTRICT 199 ICE RENTAL	98,700.00	90,372.55	94,000.00	42,144.68	94,000.00	57,617.12	92,000.00	
205.44.0000.3492200	ICE RENTALS	420,000.00	433,431.19	415,000.00	289,649.02	433,000.00	255,514.45	440,000.00	
205.44.0000.3492300	TURF RENTALS	26,000.00	26,253.84	26,000.00	8,288.68	26,000.00	4,250.80	26,000.00	
205.44.0000.3492500	ROOM RENTALS	46,000.00	62,943.83	60,700.00	22,849.79	20,000.00	14,357.81	57,000.00	
205.44.0000.3492700	POOL RENTALS	12,000.00	10,324.36	12,000.00	23,118.37	12,000.00	24,250.96	12,000.00	
205.44.0000.3492900	BIRTHDAY PARTIES	49,900.00	39,129.91	73,000.00	11,832.91	40,000.00	26,389.45	50,200.00	
205.44.0000.3493501	LESSONS/TUITION	263,300.00	274,640.76	276,500.00	118,217.28	315,700.00	269,267.04	308,500.00	
205.44.0000.3494202	MISC SUPPLIES & EQUIPMENT	700.00	317.47	700.00	589.00	500.00	96.42	200.00	
205.44.0000.3494401	SKATE RENTAL	1,200.00	1,201.33	1,200.00	463.61	1,200.00	254.22	600.00	
205.44.0000.3496000	KIDS CAMP	166,000.00	164,876.43	165,500.00	-10.00	184,100.00	77,958.22	160,000.00	
205.44.0000.3496501	CHILD CARE	2,000.00	1,383.15	2,000.00	218.86	2,000.00	35.50	2,000.00	
205.44.0000.3497000	CONCESSIONS	9,600.00	11,760.00	10,500.00	4,000.00	10,000.00	0.00	10,000.00	
205.44.0000.3497500	VENDING	12,000.00	7,447.17	13,500.00	3,248.60	7,600.00	3,289.54	7,000.00	
205.44.0000.3497700	VENDING/COKE CONTRACT	1,500.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	
205.44.0000.3498001	ADVERTISING	5,000.00	1,750.00	6,000.00	2,435.00	5,000.00	1,334.00	5,000.00	
205.44.0000.3499500	CLOTHING SALES	100.00	0.00	0.00	0.00	0.00	0.00	0.00	
205.44.0000.3630000	CONTRIBUTIONS & DONATIONS	270,700.00	326,798.35	281,200.00	357,349.44	296,000.00	138,950.00	310,500.00	

Budget Worksheet

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								Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022	
205.44.0000.3650000	OTHER REVENUES	1,300.00	8,972.32	3,100.00	1,499.59	6,400.00	529.15	14,000.00	
205.44.0000.3651000	ATM COMMISSIONS	1,500.00	841.06	1,700.00	38.66	1,400.00	70.31	1,000.00	
205.44.0000.3660000	OTHER REIMBURSEMENTS	48,200.00	51,525.91	50,300.00	50,301.22	55,100.00	39,622.28	53,000.00	
205.59.0000.3911000	OPERATING TRANSFERS IN	1,609,200.00	732,242.25	1,976,200.00	1,685,872.16	1,427,650.00	0.00	2,097,300.00	
	Revenue Total:	4,337,100.00	3,536,823.75	4,771,200.00	3,195,388.78	3,561,400.00	1,491,249.32	4,850,100.00	
Expense									
205.44.6200.453.10100	REGULAR FULL-TIME	760,100.00	767,461.52	803,400.00	750,946.55	884,000.00	576,594.05	932,400.00	
205.44.6200.453.10200	PART-TIME EMPLOYEES	148,600.00	163,268.69	104,600.00	112,068.09	111,700.00	82,672.74	116,300.00	
205.44.6200.453.10300	TEMPORARY EMPLOYEES	606,800.00	622,967.49	645,500.00	298,151.42	655,400.00	393,385.24	700,200.00	
205.44.6200.453.10400	OVERTIME	6,000.00	25,402.75	14,300.00	15,396.98	14,300.00	8,572.17	7,000.00	
205.44.6200.453.20100	FLEX. COMP. SPENDING	61,500.00	61,049.43	63,900.00	54,096.17	64,700.00	39,685.82	65,800.00	
205.44.6200.453.20300	EMPLOYER SOCIAL SECURITY	98,100.00	97,264.47	97,300.00	72,322.31	103,300.00	66,007.86	109,300.00	
205.44.6200.453.20350	EMPLOYER MEDICARE	23,000.00	22,747.13	22,700.00	17,020.28	24,100.00	15,456.70	25,600.00	
205.44.6200.453.20400	EMPLOYER PERA	114,100.00	88,310.02	117,500.00	71,707.31	124,900.00	55,619.82	132,200.00	
205.44.6200.453.20600	MEDICAL INSURANCE	153,700.00	146,800.47	149,500.00	135,034.45	144,900.00	97,001.22	150,400.00	
205.44.6200.453.20620	LIFE INSURANCE	1,400.00	1,321.03	1,400.00	1,290.76	1,500.00	957.81	1,600.00	
205.44.6200.453.20630	LTD INSURANCE	5,000.00	2,565.42	4,900.00	2,542.84	4,800.00	1,992.26	4,500.00	
205.44.6200.453.20700	UNEMPLOYMENT COMPENSATI...	0.00	930.63	0.00	428.74	0.00	0.00	0.00	
205.44.6200.453.20750	WORKERS COMPENSATION	53,300.00	53,300.04	65,100.00	65,100.00	56,700.00	42,525.00	56,700.00	
205.44.6200.453.20800	COMPENSATED ABSENCES	0.00	19,871.47	0.00	30,240.01	0.00	0.00	0.00	
205.44.6200.453.30300	ENGINEERING CONSULTANTS	0.00	0.00	0.00	0.00	1,500.00	0.00	1,500.00	
205.44.6200.453.30420	CORPORATE	1,500.00	96.00	1,500.00	1,835.00	0.00	0.00	0.00	
205.44.6200.453.30550	FLEX/COMP ACCOUNT FEE	900.00	1,200.71	900.00	998.72	1,200.00	753.80	1,200.00	
205.44.6200.453.30700	OTHER PROFESSIONAL SERVICES	21,100.00	17,627.30	27,500.00	9,067.00	18,600.00	9,846.00	31,300.00	
205.44.6200.453.40005	WATER UTILITY SERVICES	18,200.00	19,468.46	18,200.00	17,636.41	18,000.00	21,111.64	18,200.00	
205.44.6200.453.40010	GAS UTILITY SERVICES	105,000.00	158,719.07	105,000.00	152,759.91	128,000.00	137,865.09	140,800.00	
205.44.6200.453.40015	SEWER UTILITY SERVICES	20,000.00	24,008.63	21,000.00	20,816.00	21,000.00	24,489.57	21,000.00	
205.44.6200.453.40020	ELECTRIC UTILITY SERVICES	325,000.00	276,725.38	320,000.00	146,266.51	281,000.00	158,898.45	309,100.00	
205.44.6200.453.40025	REFUSE DISPOSAL	2,000.00	478.15	2,000.00	2,459.79	300.00	5,054.80	500.00	
205.44.6200.453.40030	STORM WATER UTILITY SERVICE	1,200.00	1,758.06	1,800.00	1,846.04	1,800.00	1,289.49	1,800.00	
205.44.6200.453.40040	REPAIR & MAINT - BUILDINGS	220,000.00	176,228.17	220,000.00	229,178.85	282,000.00	150,751.03	282,000.00	

Budget Worksheet

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		Defined Budgets						
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
205.44.6200.453.40042	REPAIR & MAINT - EQUIPMENT	15,600.00	8,561.82	15,600.00	8,592.57	15,600.00	7,970.77	12,600.00
205.44.6200.453.40044	REPAIR & MAINT - OFFICE EQUI...	9,000.00	8,100.00	8,900.00	16,200.00	8,900.00	-8,100.00	8,900.00
205.44.6200.453.40050	RENTAL OF EQUIPMENT	200.00	0.00	200.00	0.00	200.00	0.00	200.00
205.44.6200.453.40065	OTHER RENTALS	0.00	0.00	0.00	0.00	0.00	677.36	0.00
205.44.6200.453.40070	CENTRAL EQUIP ALLOCATION	29,300.00	29,300.04	29,300.00	29,300.04	29,300.00	21,975.03	29,300.00
205.44.6200.453.40075	CITY FACILITIES ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
205.44.6200.453.50019	INSURANCE ALLOCATION	45,600.00	45,600.00	54,000.00	54,000.00	58,100.00	43,575.03	58,100.00
205.44.6200.453.50020	TELEPHONE	3,800.00	4,608.12	900.00	1,646.06	1,300.00	1,327.50	1,100.00
205.44.6200.453.50025	ADVERTISING/PUBLISHED NOTIC...	8,700.00	9,655.53	9,700.00	4,131.97	9,200.00	71.00	3,200.00
205.44.6200.453.50030	PRINTING & BINDING	30,700.00	31,669.40	46,800.00	11,286.13	25,600.00	415.00	14,100.00
205.44.6200.453.50035	POSTAGE/DELIVERY	4,900.00	13,034.46	13,700.00	2,031.28	6,300.00	0.00	8,500.00
205.44.6200.453.50055	ALARM SERVICES / SYSTEMS	3,000.00	3,243.50	3,600.00	3,133.00	3,600.00	0.00	1,000.00
205.44.6200.453.50065	TRAVEL	1,500.00	265.47	1,100.00	705.65	1,000.00	425.33	1,200.00
205.44.6200.453.50070	DUES, LICENSES & SUBSCRIPTIO...	15,200.00	13,068.94	15,600.00	11,716.48	15,500.00	9,231.92	14,800.00
205.44.6200.453.50075	MEALS AND LODGING	1,000.00	534.42	1,600.00	0.00	1,500.00	0.00	3,200.00
205.44.6200.453.50080	CONFERENCES AND SEMINARS	5,300.00	1,038.00	7,300.00	1,354.00	5,700.00	327.34	6,300.00
205.44.6200.453.50090	RECREATION ENTRANCE FEES	21,200.00	16,850.50	21,200.00	5,636.75	20,100.00	789.00	20,100.00
205.44.6200.453.60009	RECREATION	0.00	0.00	0.00	-250.00	0.00	0.00	0.00
205.44.6200.453.60010	SUPPLIES - OFFICE	0.00	0.00	0.00	0.00	0.00	120.35	0.00
205.44.6200.453.60011	SUPPLIES-JANITOR/CLEANING	32,000.00	25,710.17	32,000.00	22,235.73	29,000.00	11,831.13	32,000.00
205.44.6200.453.60012	SUPPLIES - SHOP	1,000.00	264.01	1,000.00	194.28	1,000.00	861.21	1,600.00
205.44.6200.453.60016	SUPPLIES - MAINTENANCE	29,100.00	31,631.31	29,100.00	27,360.37	29,100.00	26,387.70	30,300.00
205.44.6200.453.60018	SUPPLIES-TRAINING	4,500.00	548.96	4,500.00	943.37	5,400.00	3,923.23	3,900.00
205.44.6200.453.60021	FUELS	0.00	8.14	0.00	0.00	0.00	7.31	0.00
205.44.6200.453.60024	POOL CHEMICALS	35,000.00	42,180.62	36,000.00	34,884.34	36,000.00	35,174.62	36,000.00
205.44.6200.453.60040	SM TOOLS & MISC EQUIPMENT	25,700.00	14,667.22	26,600.00	17,724.88	18,800.00	10,856.94	19,400.00
205.44.6200.453.60045	UNIFORMS & CLOTHING	4,600.00	5,692.59	5,200.00	2,690.62	4,800.00	7,264.50	6,600.00
205.44.6200.453.60065	SUPPLIES - OTHER	22,500.00	11,118.76	29,400.00	19,893.29	24,800.00	8,962.49	23,000.00
205.44.6200.453.60070	CENTRAL STORES ALLOCATION	18,700.00	18,699.96	17,400.00	17,400.00	19,900.00	14,291.64	19,900.00
205.44.6200.453.60071	TECHNOLOGY ALLOCATION	54,200.00	54,200.04	0.00	0.00	7,600.00	6,333.30	6,100.00
205.44.6200.453.70310	LEASE OF ARMORY	5,500.00	0.00	5,500.00	22,000.00	5,500.00	2,750.00	5,500.00

Budget Worksheet

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		Defined Budgets						
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
205.44.6200.453.70440	BANK CHARGES / CREDIT CARD	35,000.00	38,102.71	40,000.00	22,709.48	37,000.00	26,083.30	39,000.00
205.44.6200.453.70450	CASH OVER/SHORT	100.00	-65.71	100.00	68.25	100.00	-99.49	100.00
205.44.6200.453.70460	BAD DEBTS/NSF CHECKS	0.00	1,108.00	0.00	0.00	0.00	0.00	0.00
205.44.6200.453.70501	MISCELLANEOUS CONTRACTS	0.00	-82,000.00	0.00	0.00	0.00	0.00	0.00
205.44.6200.453.70600	OTHER MISCELLANEOUS	1,200.00	1,162.00	1,700.00	328.50	1,700.00	182.75	2,500.00
205.44.6200.453.70610	TRANSPORTATION	2,000.00	2,917.74	2,000.00	0.00	2,000.00	0.00	2,000.00
205.44.6200.453.75050	FOOD INVENTORY	0.00	0.00	1,100.00	0.00	1,100.00	0.00	0.00
205.44.6200.453.80200	BUILDINGS	865,000.00	257,975.91	1,335,500.00	209,670.31	192,000.00	76,521.96	1,270,200.00
205.44.6200.453.80300	IMPROVEMENTS (NON-BLDG)	130,500.00	66,968.49	61,600.00	469.00	0.00	7,651.01	0.00
205.44.6200.453.80500	FURNITURE AND FIXTURES	0.00	0.00	29,200.00	0.00	0.00	0.00	0.00
205.44.6200.453.80800	OTHER EQUIPMENT	48,000.00	41,315.37	72,800.00	0.00	0.00	6,810.53	40,000.00
205.44.6200.453.91100	OPERATING TRANSFERS OUT	0.00	0.00	0.00	401,480.74	0.00	0.00	0.00
	Expense Total:	4,256,100.00	3,467,306.98	4,768,200.00	3,158,747.23	3,561,400.00	2,215,130.32	4,850,100.00
	Total Revenues	4,337,100.00	3,536,823.75	4,771,200.00	3,195,388.78	3,561,400.00	1,491,249.32	4,850,100.00
	Fund: 205 - COMMUNITY CENTER Surplus (Deficit):	81,000.00	69,516.77	3,000.00	36,641.55	0.00	-723,881.00	0.00



		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
								2022
Fund: 440 - PAVEMENT MANAGEMENT PROJ								
Revenue								
440.00.0000.3111000	CURRENT PROPERTY TAXES	0.00	109,704.42	0.00	105,377.33	2,381,300.00	1,143,302.90	2,550,000.00
440.00.0000.3112000	DELINQUENT PROPERTY TAXES	0.00	436.88	0.00	502.05	0.00	624.84	0.00
440.00.0000.3113000	CURRENT FISCAL DISPARITY	0.00	13,437.30	0.00	13,842.31	0.00	144,001.51	0.00
440.00.0000.3302200	MARKET VALUE HOMESTEAD CR	0.00	337.27	0.00	189.43	0.00	0.00	0.00
440.00.0000.3305000	MSA - MAINTENANCE	0.00	417,208.00	0.00	453,671.00	350,000.00	411,592.00	400,000.00
440.00.0000.3306000	MSA - CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	2,240,800.00
440.00.0000.3308500	STATE GRANTS	0.00	415,625.00	0.00	0.00	0.00	0.00	0.00
440.00.0000.3610000	INVESTMENT INTEREST	0.00	112,654.37	0.00	64,131.95	50,000.00	8,320.84	20,000.00
440.00.0000.3611000	ACCRUED INTEREST RECEIVABLE	0.00	0.00	0.00	20,280.47	0.00	0.00	0.00
440.00.0000.3612000	FAIR MARKET VALUE ALLOCATION	0.00	0.00	0.00	61,825.53	0.00	0.00	0.00
440.43.0000.3187001	FRANCHISE FEES-XCEL	0.00	0.00	0.00	0.00	0.00	505,129.50	1,000,000.00
440.43.0000.3187002	FRANCHISE FEES-DAKOTA ELECTR..	0.00	0.00	0.00	0.00	0.00	33,383.50	65,000.00
440.43.0000.3414000	PUBLIC WORKS/CHARGES-SER	0.00	330.00	0.00	1,175.00	0.00	285.00	0.00
440.43.0000.3652000	MISC DEVELOPMENT IMPROVE...	0.00	102,745.00	0.00	369,597.00	0.00	4,000.00	0.00
440.43.0000.3660000	OTHER REIMBURSEMENTS	0.00	0.00	0.00	52,183.22	0.00	0.00	0.00
440.43.0000.3701000	SA CURRENT	0.00	204,656.19	0.00	259,768.29	277,450.00	210,739.76	400,000.00
440.43.0000.3702000	SA DELINQUENT	0.00	4,095.35	0.00	10,004.93	0.00	490.33	0.00
440.43.0000.3703000	SA DEFERRED	0.00	196,269.56	0.00	485,445.50	0.00	21,700.56	0.00
440.43.0000.3706000	SA PENALTIES & INTEREST	0.00	1,493.26	0.00	641.78	0.00	55.50	0.00
440.59.0000.3911000	OPERATING TRANSFERS IN	0.00	1,289,169.78	0.00	2,765,830.79	5,074,600.00	3,711,286.25	1,000,000.00
	Revenue Total:	0.00	2,868,162.38	0.00	4,664,466.58	8,133,350.00	6,194,912.49	7,675,800.00
Expense								
440.57.9200.590.91100	OPERATING TRANSFERS OUT	0.00	91,610.99	0.00	102,285.58	0.00	0.00	0.00
440.74.5900.740.30150	FISCAL CONSULTANTS	0.00	0.00	0.00	0.00	0.00	651.00	0.00
440.74.5900.740.30300	ENGINEERING CONSULTANTS	0.00	317,407.62	0.00	707,016.06	400,000.00	375,620.61	400,000.00

Budget Worksheet

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								Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022	
440.74.5900.740.30310	RESIDENT ENGINEERING	0.00	206,553.36	0.00	291,568.55	250,000.00	74,673.23	250,000.00	
440.74.5900.740.30340	GEOTECHNICAL SERVICES	0.00	274,788.98	0.00	103,707.70	30,000.00	13,876.50	30,000.00	
440.74.5900.740.30420	CORPORATE	0.00	9,776.00	0.00	13,784.50	25,000.00	6,159.00	25,000.00	
440.74.5900.740.30700	OTHER PROFESSIONAL SERVICES	0.00	43,598.20	0.00	38,387.47	50,000.00	304,742.98	50,000.00	
440.74.5900.740.40046	REPAIR & MAINT - ROAD	0.00	476,665.94	0.00	306,601.38	450,000.00	291,620.42	450,000.00	
440.74.5900.740.50025	ADVERTISING/PUBLISHED NOTIC...	0.00	3,656.89	0.00	4,428.90	4,000.00	2,586.34	4,000.00	
440.74.5900.740.50030	PRINTING & BINDING	0.00	830.57	0.00	1,418.69	1,500.00	378.56	1,500.00	
440.74.5900.740.70500	OTHER MISCELLANEOUS	0.00	0.00	0.00	4,772.21	0.00	0.00	0.00	
440.74.5900.740.80100	LAND	0.00	0.00	0.00	7,246.80	0.00	470.00	0.00	
440.74.5900.740.80300	IMPROVEMENTS (NON-BLDG)	0.00	1,392,767.18	0.00	3,301,167.60	5,767,500.00	651,938.81	12,453,475.00	
	Expense Total:	0.00	2,817,655.73	0.00	4,882,385.44	6,978,000.00	1,722,717.45	13,663,975.00	
	Total Revenues	0.00	2,868,162.38	0.00	4,664,466.58	8,133,350.00	6,194,912.49	7,675,800.00	
	Fund: 440 - PAVEMENT MANAGEMENT PROJ Surplus (Deficit):	0.00	50,506.65	0.00	-217,918.86	1,155,350.00	4,472,195.04	-5,988,175.00	



		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 2022
Fund: 501 - WATER UTILITY FUND								
Revenue								
501.00.0000.3610000	INVESTMENT INTEREST	44,000.00	70,333.77	42,800.00	62,152.66	0.00	7,744.19	10,000.00
501.00.0000.3611000	ACCRUED INTEREST RECEIVABLE	0.00	0.00	0.00	21,818.74	0.00	0.00	0.00
501.00.0000.3612000	FAIR MARKET VALUE ALLOCATION	0.00	0.00	0.00	66,516.01	0.00	0.00	0.00
501.50.0000.3308500	STATE GRANTS	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00
501.50.0000.3600000	PERA PENSION OTHER REVENUE	0.00	861.00	0.00	1,137.00	0.00	0.00	0.00
501.50.0000.3650000	OTHER REVENUES	0.00	104.00	0.00	0.00	0.00	0.00	0.00
501.50.0000.3660000	OTHER REIMBURSEMENTS	0.00	4,136.87	0.00	1,984.05	0.00	7,486.31	2,500.00
501.50.0000.3701000	SA CURRENT	0.00	159,568.06	0.00	-183,482.13	0.00	90.00	0.00
501.50.0000.3702000	SA DELINQUENT	0.00	7,583.47	0.00	12,091.75	0.00	3,460.31	2,000.00
501.50.0000.3706000	SA PENALTIES & INTEREST	0.00	2,595.01	0.00	6,131.21	0.00	664.52	0.00
501.50.0000.3811000	WATER CHARGES	2,941,200.00	2,633,030.19	2,925,000.00	2,875,274.78	2,685,000.00	2,484,191.36	3,050,000.00
501.50.0000.3811100	EAGAN	206,500.00	253,890.29	200,000.00	176,456.15	210,000.00	247,911.56	210,000.00
501.50.0000.3811200	SO. ST. PAUL	1,200.00	1,470.61	1,500.00	1,899.28	1,600.00	1,799.24	1,800.00
501.50.0000.3812000	WATER SALES-PENALTIES	35,000.00	60,452.39	35,000.00	5,567.00	35,000.00	390.00	0.00
501.50.0000.3813000	OTHER WATER CHGS/SERVICES	6,000.00	10,040.29	6,000.00	124,383.85	0.00	6,321.62	125,000.00
501.50.0000.3814000	METER SALES - WD	18,800.00	26,195.00	22,000.00	11,168.75	32,800.00	18,750.00	32,800.00
501.50.0000.3815000	SO WATER-PINE BEND LANDFI	34,400.00	35,975.07	35,100.00	0.00	36,500.00	0.00	36,500.00
501.50.0000.3970000	CAPITAL CONTRIBUTIONS	0.00	102,300.57	0.00	223,378.18	0.00	0.00	0.00
501.59.0000.3911000	OPERATING TRANSFERS IN	0.00	0.00	0.00	531.05	0.00	0.00	0.00
	Revenue Total:	3,287,100.00	3,368,536.59	3,267,400.00	3,407,008.33	3,000,900.00	2,788,809.11	3,470,600.00
Expense								
501.50.7100.512.10100	REGULAR FULL-TIME	494,400.00	449,614.07	441,200.00	425,399.30	467,500.00	363,475.59	491,200.00
501.50.7100.512.10300	TEMPORARY EMPLOYEES	18,400.00	11,806.67	18,400.00	15,411.24	23,600.00	9,851.11	23,600.00
501.50.7100.512.10400	OVERTIME	35,800.00	25,169.68	35,800.00	28,737.75	35,800.00	13,904.53	35,800.00
501.50.7100.512.20100	FLEX. COMP. SPENDING	32,900.00	29,247.99	28,100.00	28,196.03	26,600.00	21,207.21	30,300.00

Budget Worksheet

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		Defined Budgets						
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
501.50.7100.512.20300	EMPLOYER SOCIAL SECURITY	36,100.00	30,623.88	29,600.00	30,537.73	32,700.00	23,324.67	34,100.00
501.50.7100.512.20350	EMPLOYER MEDICARE	8,400.00	7,162.63	6,900.00	7,176.55	7,600.00	5,474.74	8,000.00
501.50.7100.512.20400	EMPLOYER PERA	41,100.00	35,174.42	35,800.00	35,120.87	39,500.00	25,748.70	41,300.00
501.50.7100.512.20550	PENSION EXPENSE	0.00	12,993.00	0.00	11,861.00	0.00	0.00	0.00
501.50.7100.512.20600	MEDICAL INSURANCE	74,000.00	59,462.02	63,800.00	60,179.39	61,200.00	44,956.86	67,800.00
501.50.7100.512.20620	LIFE INSURANCE	700.00	621.63	700.00	586.57	700.00	409.57	700.00
501.50.7100.512.20630	LTD INSURANCE	2,400.00	1,075.75	2,600.00	1,193.02	2,300.00	859.96	2,000.00
501.50.7100.512.20700	UNEMPLOYMENT COMPENSATI...	0.00	469.64	0.00	0.00	0.00	0.00	0.00
501.50.7100.512.20750	WORKERS COMPENSATION	23,100.00	23,100.00	22,800.00	22,800.00	21,600.00	16,200.00	21,600.00
501.50.7100.512.20800	COMPENSATED ABSENCES	0.00	11,647.04	0.00	4,235.45	0.00	0.00	0.00
501.50.7100.512.20850	OPEB	2,000.00	-466.00	2,000.00	222.00	0.00	0.00	0.00
501.50.7100.512.30300	ENGINEERING CONSULTANTS	25,000.00	8,770.85	90,000.00	18,997.84	51,500.00	2,250.50	35,000.00
501.50.7100.512.30420	CORPORATE	2,000.00	0.00	2,000.00	36.00	2,000.00	0.00	2,000.00
501.50.7100.512.30550	FLEX/COMP ACCOUNT FEE	700.00	602.23	700.00	529.42	500.00	434.67	500.00
501.50.7100.512.30700	OTHER PROFESSIONAL SERVICES	88,200.00	79,565.37	103,200.00	80,291.45	89,400.00	61,068.66	89,400.00
501.50.7100.512.40005	WATER SERVICES-EAGAN/SSP	223,700.00	162,058.81	234,500.00	185,200.52	227,600.00	31,042.19	211,800.00
501.50.7100.512.40010	GAS UTILITY SERVICES	19,000.00	20,075.08	19,000.00	12,709.37	19,800.00	8,127.26	19,800.00
501.50.7100.512.40015	SEWER UTILITY SERVICES	30,800.00	31,624.74	31,900.00	31,013.64	33,000.00	20,231.71	34,150.00
501.50.7100.512.40020	ELECTRIC UTILITY SERVICES	244,900.00	229,564.22	250,500.00	253,712.20	260,500.00	141,320.97	270,900.00
501.50.7100.512.40030	STORM WATER UTILITY SERVICE	1,000.00	1,358.47	1,300.00	1,426.32	1,400.00	1,101.96	1,400.00
501.50.7100.512.40040	REPAIR & MAINT - BUILDINGS	82,000.00	79,659.80	57,000.00	80,537.09	137,000.00	60,250.48	104,000.00
501.50.7100.512.40042	REPAIR & MAINT - EQUIPMENT	11,000.00	11,868.74	41,000.00	41,802.60	129,100.00	36,269.01	87,000.00
501.50.7100.512.40043	REPAIR & MAINT - UTILITIES	66,500.00	84,726.15	66,500.00	69,578.56	69,500.00	35,020.79	70,000.00
501.50.7100.512.40044	REPAIR & MAINT - OFFICE EQUI...	6,000.00	8,109.21	1,000.00	0.00	1,000.00	0.00	1,000.00
501.50.7100.512.40046	REPAIR & MAINT - ROAD	60,000.00	46,618.25	60,000.00	87,798.26	60,000.00	46,160.76	80,000.00
501.50.7100.512.40050	RENTAL OF EQUIPMENT	1,500.00	276.29	1,500.00	0.00	1,500.00	0.00	1,500.00
501.50.7100.512.40070	CENTRAL EQUIP ALLOCATION	123,800.00	123,800.04	121,300.00	121,299.96	125,900.00	94,425.03	127,600.00
501.50.7100.512.40075	CITY FACILITIES ALLOCATION	8,500.00	8,499.96	9,100.00	9,099.96	8,800.00	6,599.97	27,700.00
501.50.7100.512.50019	INSURANCE ALLOCATION	50,900.00	50,900.04	59,400.00	59,400.00	63,900.00	47,925.00	63,900.00
501.50.7100.512.50020	TELEPHONE	5,800.00	5,210.95	0.00	33.90	0.00	175.00	6,400.00
501.50.7100.512.50030	PRINTING & BINDING	5,200.00	2,373.16	5,200.00	1,500.49	5,200.00	657.00	5,200.00

Budget Worksheet

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		Defined Budgets						
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
501.50.7100.512.50032	PRINT. & BIND. INSIGHTS	6,200.00	6,350.00	6,200.00	6,350.00	7,200.00	7,594.79	7,200.00
501.50.7100.512.50035	POSTAGE/DELIVERY	3,000.00	2,703.42	3,000.00	12,537.52	13,300.00	9,606.90	13,300.00
501.50.7100.512.50070	DUES, LICENSES & SUBSCRIPTIO...	2,400.00	2,109.42	2,400.00	2,100.00	2,400.00	3,201.59	4,400.00
501.50.7100.512.50075	MEALS AND LODGING	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
501.50.7100.512.50080	CONFERENCES AND SEMINARS	5,900.00	1,515.00	5,900.00	2,030.00	2,100.00	684.87	2,100.00
501.50.7100.512.60010	SUPPLIES - OFFICE	0.00	0.00	0.00	0.00	0.00	166.30	0.00
501.50.7100.512.60011	SUPPLIES-JANITOR/CLEANING	1,000.00	727.78	1,000.00	511.28	1,000.00	773.79	1,000.00
501.50.7100.512.60016	SUPPLIES - MAINTENANCE	40,000.00	16,765.68	40,000.00	44,603.58	40,000.00	19,171.68	44,000.00
501.50.7100.512.60019	SUPPLIES-UTIL SYS (CHEM)	60,000.00	46,400.99	60,000.00	44,310.86	60,000.00	47,313.19	60,000.00
501.50.7100.512.60022	LUBRICANTS	1,400.00	0.00	1,400.00	0.00	0.00	0.00	0.00
501.50.7100.512.60040	SM TOOLS & MISC EQUIPMENT	2,200.00	1,710.71	2,200.00	3,322.06	2,200.00	1,113.61	3,000.00
501.50.7100.512.60041	MISC COMPUTER HARDWARE	0.00	0.00	700.00	0.00	700.00	204.48	0.00
501.50.7100.512.60045	UNIFORMS & CLOTHING	3,200.00	3,273.50	3,200.00	4,088.81	3,200.00	3,475.72	4,000.00
501.50.7100.512.60065	SUPPLIES - OTHER	1,500.00	749.80	1,500.00	1,502.68	1,500.00	450.14	1,500.00
501.50.7100.512.60070	CENTRAL STORES ALLOCATION	300.00	300.00	300.00	300.00	300.00	225.00	300.00
501.50.7100.512.60071	TECHNOLOGY ALLOCATION	28,400.00	28,400.04	0.00	0.00	2,800.00	2,099.97	2,500.00
501.50.7100.512.70100	DEPRECIATION EXPENSE	1,046,400.00	963,409.64	1,026,900.00	991,864.89	1,000,000.00	749,999.97	1,000,000.00
501.50.7100.512.70440	BANK CHARGES / CREDIT CARD	15,000.00	22,076.72	18,500.00	26,645.89	0.00	18,592.99	0.00
501.50.7100.512.70510	UT SERVICE FOR LIBRARY	3,500.00	576.10	3,500.00	1,037.04	2,000.00	2,195.82	2,000.00
501.50.7100.512.70700	ADMINISTRATIVE CHARGES	236,000.00	236,000.04	286,000.00	285,999.96	294,500.00	220,875.03	302,600.00
501.50.7100.512.75500	METERS	0.00	20,715.66	22,000.00	15,825.99	24,500.00	16,591.63	70,000.00
501.57.9000.570.90500	AMORTIZATION	0.00	-9,087.79	0.00	-9,087.79	0.00	0.00	0.00
501.57.9200.590.91100	OPERATING TRANSFERS OUT	0.00	161,654.00	0.00	622,551.89	403,000.00	201,487.50	202,400.00
	Expense Total:	3,283,200.00	3,159,715.49	3,328,500.00	3,783,119.14	3,867,400.00	2,424,298.87	3,716,950.00
	Total Revenues	3,287,100.00	3,368,536.59	3,267,400.00	3,407,008.33	3,000,900.00	2,788,809.11	3,470,600.00
	Fund: 501 - WATER UTILITY FUND Surplus (Deficit):	3,900.00	208,821.10	-61,100.00	-376,110.81	-866,500.00	364,510.24	-246,350.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

								Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022	
Fund: 403 - WATER CONNECTION FUND									
Revenue									
403.00.0000.3610000	INVESTMENT INTEREST	4,100.00	9,098.84	5,900.00	7,206.96	500.00	896.71	0.00	
403.00.0000.3611000	ACCRUED INTEREST RECEIVABLE	0.00	0.00	0.00	2,415.73	0.00	0.00	0.00	
403.00.0000.3612000	FAIR MARKET VALUE ALLOCATION	0.00	0.00	0.00	7,365.50	0.00	0.00	0.00	
403.43.0000.3431000	CONNECTION FEES WATER - BC	173,900.00	251,440.00	173,900.00	97,740.00	110,200.00	252,377.50	0.00	
403.43.0000.3432500	WATER TREATMENT PLANT FEE -...	0.00	113,150.00	0.00	40,690.00	45,000.00	169,920.00	0.00	
403.43.0000.3701000	SA CURRENT	0.00	94.46	0.00	47.24	0.00	217.87	0.00	
403.59.0000.3911000	OPERATING TRANSFERS IN	0.00	13,243.61	0.00	0.00	0.00	0.00	0.00	
	Revenue Total:	178,000.00	387,026.91	179,800.00	155,465.43	155,700.00	423,412.08	0.00	
Expense									
403.57.9200.590.91100	OPERATING TRANSFERS OUT	0.00	198,850.00	0.00	200,337.50	0.00	201,487.50	202,400.00	
	Expense Total:	0.00	198,850.00	0.00	200,337.50	0.00	201,487.50	202,400.00	
	Total Revenues	178,000.00	387,026.91	179,800.00	155,465.43	155,700.00	423,412.08	0.00	
	Fund: 403 - WATER CONNECTION FUND Surplus (Deficit):	178,000.00	188,176.91	179,800.00	-44,872.07	155,700.00	221,924.58	-202,400.00	

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

							Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
Fund: 361 - WATER REV REF 2012A								
Revenue								
361.59.0000.3911000	OPERATING TRANSFERS IN	0.00	397,700.00	0.00	400,675.00	403,000.00	402,975.00	404,800.00
Revenue Total:		0.00	397,700.00	0.00	400,675.00	403,000.00	402,975.00	404,800.00
Expense								
361.57.9000.570.90100	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	390,000.00	390,000.00	400,000.00
361.57.9000.570.90200	INTEREST PAYMENTS	27,700.00	24,617.00	20,200.00	17,032.67	12,500.00	12,500.00	4,300.00
361.57.9000.570.90300	PAYING AGENT FEES	500.00	0.00	500.00	475.00	500.00	475.00	500.00
361.57.9000.570.90500	AMORTIZATION	-7,100.00	-7,112.76	-7,100.00	-7,112.76	0.00	0.00	0.00
Expense Total:		21,100.00	17,504.24	13,600.00	10,394.91	403,000.00	402,975.00	404,800.00
Total Revenues		0.00	397,700.00	0.00	400,675.00	403,000.00	402,975.00	404,800.00
Fund: 361 - WATER REV REF 2012A Surplus (Deficit):		-21,100.00	380,195.76	-13,600.00	390,280.09	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

		Defined Budgets						
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
Fund: 502 - SEWER UTILITY FUND								
Revenue								
502.00.0000.3610000	INVESTMENT INTEREST	63,900.00	112,745.10	71,600.00	62,375.13	0.00	6,230.75	8,000.00
502.00.0000.3611000	ACCRUED INTEREST RECEIVABLE	0.00	0.00	0.00	19,049.58	0.00	0.00	0.00
502.00.0000.3612000	FAIR MARKET VALUE ALLOCATION	0.00	0.00	0.00	58,074.01	0.00	0.00	0.00
502.51.0000.3600000	PERA PENSION OTHER REVENUE	0.00	538.00	0.00	736.00	0.00	0.00	0.00
502.51.0000.3701000	SA CURRENT	0.00	0.00	0.00	54.54	0.00	0.00	0.00
502.51.0000.3821000	SEWER CHARGES	3,296,400.00	3,351,476.96	3,411,800.00	3,490,734.30	3,531,200.00	2,775,368.39	3,750,000.00
502.51.0000.3821100	EAGAN	188,700.00	299,101.47	192,000.00	201,922.88	198,100.00	182,081.48	200,000.00
502.51.0000.3821200	SO. ST. PAUL	2,300.00	2,278.22	2,500.00	2,510.22	2,600.00	2,076.78	2,600.00
502.51.0000.3822000	SEWER CHARGES-PENALTIES	25,000.00	44,369.49	25,000.00	7,632.36	40,000.00	390.00	0.00
502.51.0000.3823000	OTHER SEWER CHGS/SERVICES	0.00	0.00	0.00	94,001.89	0.00	0.00	95,000.00
502.51.0000.3970000	CAPITAL CONTRIBUTIONS	0.00	145,028.97	0.00	198,238.00	0.00	0.00	0.00
502.59.0000.3911000	OPERATING TRANSFERS IN	0.00	0.00	0.00	183.56	0.00	0.00	0.00
	Revenue Total:	3,576,300.00	3,955,538.21	3,702,900.00	4,135,512.47	3,771,900.00	2,966,147.40	4,055,600.00
Expense								
502.51.7200.514.10100	REGULAR FULL-TIME	302,700.00	277,512.57	290,600.00	274,198.03	308,800.00	226,581.40	286,900.00
502.51.7200.514.10300	TEMPORARY EMPLOYEES	18,400.00	11,633.17	18,400.00	11,382.08	23,600.00	6,303.64	23,600.00
502.51.7200.514.10400	OVERTIME	11,000.00	16,314.47	11,000.00	13,937.35	11,000.00	6,164.00	11,000.00
502.51.7200.514.20100	FLEX. COMP. SPENDING	19,500.00	17,383.71	17,800.00	17,738.57	16,000.00	13,170.39	17,600.00
502.51.7200.514.20300	EMPLOYER SOCIAL SECURITY	21,800.00	19,321.18	18,000.00	19,855.79	20,600.00	14,219.50	19,300.00
502.51.7200.514.20350	EMPLOYER MEDICARE	5,100.00	4,518.46	4,400.00	4,657.79	5,000.00	3,335.44	4,700.00
502.51.7200.514.20400	EMPLOYER PERA	24,900.00	21,805.66	22,600.00	22,721.10	25,800.00	15,924.08	26,000.00
502.51.7200.514.20550	PENSION EXPENSE	0.00	10,082.00	0.00	17,646.00	0.00	0.00	0.00
502.51.7200.514.20600	MEDICAL INSURANCE	43,700.00	33,881.08	38,000.00	36,920.26	36,100.00	28,593.88	39,400.00
502.51.7200.514.20620	LIFE INSURANCE	500.00	387.10	400.00	401.42	500.00	209.36	400.00
502.51.7200.514.20630	LTD INSURANCE	1,800.00	734.99	1,700.00	817.65	1,500.00	542.75	800.00
502.51.7200.514.20700	UNEMPLOYMENT COMPENSATI...	0.00	201.28	0.00	0.00	0.00	0.00	0.00
502.51.7200.514.20750	WORKERS COMPENSATION	14,500.00	14,499.96	14,200.00	14,199.96	13,800.00	10,350.00	13,800.00
502.51.7200.514.20800	COMPENSATED ABSENCES	0.00	4,750.31	0.00	15,613.55	0.00	0.00	0.00
502.51.7200.514.20850	OPEB	1,500.00	-20.00	1,500.00	1,267.00	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

								Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022	
502.51.7200.514.30300	ENGINEERING CONSULTANTS	0.00	0.00	75,000.00	0.00	45,000.00	0.00	20,000.00	
502.51.7200.514.30420	CORPORATE	0.00	48.00	0.00	36.00	0.00	0.00	0.00	
502.51.7200.514.30550	FLEX/COMP ACCOUNT FEE	400.00	336.10	400.00	335.31	300.00	264.91	300.00	
502.51.7200.514.30700	OTHER PROFESSIONAL SERVICES	0.00	168.50	0.00	5,948.91	3,000.00	3,557.85	3,000.00	
502.51.7200.514.40010	GAS UTILITY SERVICES	3,000.00	2,573.29	3,000.00	1,938.87	3,000.00	1,010.51	3,000.00	
502.51.7200.514.40015	SEWER SERVICES-MET COUNCIL/...	2,156,600.00	2,172,613.88	2,228,600.00	2,230,742.22	2,153,400.00	1,504,317.36	2,277,400.00	
502.51.7200.514.40020	ELECTRIC UTILITY SERVICES	16,900.00	15,360.87	16,900.00	14,672.38	17,600.00	6,502.05	18,150.00	
502.51.7200.514.40030	STORM WATER UTILITY SERVICE	1,500.00	815.24	1,500.00	864.41	900.00	0.00	900.00	
502.51.7200.514.40042	REPAIR & MAINT - EQUIPMENT	10,000.00	10,436.78	10,000.00	12,045.02	11,000.00	7,202.94	15,000.00	
502.51.7200.514.40043	REPAIR & MAINT - UTILITIES	50,400.00	49,203.43	50,400.00	79,819.57	50,400.00	25,526.00	52,900.00	
502.51.7200.514.40050	RENTAL OF EQUIPMENT	800.00	-50.00	800.00	0.00	800.00	0.00	800.00	
502.51.7200.514.40070	CENTRAL EQUIP ALLOCATION	123,800.00	123,800.04	121,300.00	121,299.96	125,900.00	94,425.03	127,600.00	
502.51.7200.514.40075	CITY FACILITIES ALLOCATION	5,200.00	5,199.96	5,700.00	5,700.00	5,500.00	4,124.97	24,800.00	
502.51.7200.514.50019	INSURANCE ALLOCATION	27,600.00	27,600.00	29,100.00	29,100.00	31,300.00	23,474.97	31,300.00	
502.51.7200.514.50020	TELEPHONE	0.00	0.00	0.00	0.00	0.00	175.00	0.00	
502.51.7200.514.50030	PRINTING & BINDING	500.00	0.00	500.00	0.00	500.00	0.00	500.00	
502.51.7200.514.50035	POSTAGE/DELIVERY	0.00	0.00	0.00	9,753.00	10,300.00	6,874.13	10,300.00	
502.51.7200.514.50080	CONFERENCES AND SEMINARS	2,700.00	780.00	2,700.00	0.00	2,700.00	1,423.62	2,700.00	
502.51.7200.514.60010	SUPPLIES - OFFICE	0.00	0.00	0.00	0.00	0.00	166.30	0.00	
502.51.7200.514.60016	SUPPLIES - MAINTENANCE	8,200.00	4,816.46	8,200.00	7,447.97	5,000.00	2,686.58	5,000.00	
502.51.7200.514.60040	SM TOOLS & MISC EQUIPMENT	1,000.00	0.00	1,000.00	652.29	1,000.00	0.00	1,500.00	
502.51.7200.514.60045	UNIFORMS & CLOTHING	3,500.00	3,425.63	3,500.00	3,776.43	3,500.00	1,284.95	4,000.00	
502.51.7200.514.60065	SUPPLIES - OTHER	500.00	120.00	500.00	882.38	500.00	0.00	800.00	
502.51.7200.514.60070	CENTRAL STORES ALLOCATION	300.00	300.00	300.00	300.00	300.00	225.00	300.00	
502.51.7200.514.60071	TECHNOLOGY ALLOCATION	20,500.00	20,499.96	0.00	0.00	500.00	375.03	800.00	
502.51.7200.514.70100	DEPRECIATION EXPENSE	771,700.00	672,245.63	762,100.00	793,220.26	700,000.00	524,999.97	750,000.00	
502.51.7200.514.70440	BANK CHARGES / CREDIT CARD	15,000.00	22,076.62	18,500.00	26,645.76	0.00	18,592.95	0.00	
502.51.7200.514.70510	UT SERVICE FOR LIBRARY	400.00	272.60	400.00	175.92	400.00	131.35	400.00	
502.51.7200.514.70700	ADMINISTRATIVE CHARGES	236,000.00	236,000.04	286,000.00	285,999.96	294,500.00	220,875.03	302,600.00	

Budget Worksheet

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	2019		2020		2021		Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 2022
502.57.9200.590.91100 OPERATING TRANSFERS OUT	0.00	0.00	0.00	218,200.18	0.00	540.87	0.00
Expense Total:	3,921,900.00	3,801,648.97	4,065,000.00	4,300,913.35	3,930,000.00	2,774,151.81	4,097,550.00
Total Revenues	3,576,300.00	3,955,538.21	3,702,900.00	4,135,512.47	3,771,900.00	2,966,147.40	4,055,600.00
Fund: 502 - SEWER UTILITY FUND Surplus (Deficit):	-345,600.00	153,889.24	-362,100.00	-165,400.88	-158,100.00	191,995.59	-41,950.00

Budget Worksheet

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								Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity		
Fund: 512 - NWA - SEWER									
Revenue									
512.51.0000.3432100	PLAT CONNECT CHG NW AREA SR..	185,200.00	43,248.00	185,200.00	179,323.00	163,700.00	0.00		0.00
512.51.0000.3432200	PERMIT CONNECT-NW AREA SR ...	542,600.00	727,070.00	542,600.00	195,550.00	220,000.00	1,632,734.00		0.00
512.51.0000.3660000	OTHER REVENUES	0.00	14,359.47	0.00	0.00	0.00	165,785.37		0.00
512.51.0000.3821000	SEWER CHARGES	47,000.00	41,584.00	47,000.00	50,536.00	0.00	0.00		0.00
512.51.0000.3911000	OPERATING TRANSFERS IN	652,600.00	652,643.00	652,600.00	910,137.00	0.00	96,895.24		0.00
512.51.0000.3970000	CAPITAL CONTRIBUTIONS	0.00	0.00	0.00	247,623.00	0.00	0.00		0.00
	Revenue Total:	1,427,400.00	1,478,904.47	1,427,400.00	1,583,169.00	383,700.00	1,895,414.61		0.00
Expense									
512.51.7200.514.30150	FISCAL CONSULTANTS	5,000.00	0.00	0.00	0.00	0.00	0.00		0.00
512.57.9200.590.91100	OPERATING TRANSFERS OUT	0.00	1,228,080.21	0.00	1,480,229.18	1,224,163.00	1,224,087.50		1,223,488.00
	Expense Total:	5,000.00	1,228,080.21	0.00	1,480,229.18	1,224,163.00	1,224,087.50		1,223,488.00
	Total Revenues	1,427,400.00	1,478,904.47	1,427,400.00	1,583,169.00	383,700.00	1,895,414.61		0.00
	Fund: 512 - NWA - SEWER Surplus (Deficit):	1,422,400.00	250,824.26	1,427,400.00	102,939.82	-840,463.00	671,327.11		-1,223,488.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

								Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022	
Fund: 363 - G.O. SEWER REFUND 2014B									
Revenue									
363.59.0000.3911000	OPERATING TRANSFERS IN	0.00	445,689.50	0.00	445,773.50	446,688.00	446,662.50	449,388.00	
Revenue Total:		0.00	445,689.50	0.00	445,773.50	446,688.00	446,662.50	449,388.00	
Expense									
363.57.9000.570.30150	FISCAL CONSULTANTS	3,000.00	0.00	3,000.00	2,010.00	0.00	0.00	0.00	
363.57.9000.570.90100	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	360,000.00	360,000.00	370,000.00	
363.57.9000.570.90200	INTEREST PAYMENTS	100,200.00	97,362.00	93,300.00	90,371.00	86,188.00	86,187.50	78,888.00	
363.57.9000.570.90300	PAYING AGENT FEES	500.00	453.00	500.00	475.00	500.00	475.00	500.00	
363.57.9000.570.90500	AMORTIZATION	10,700.00	10,718.66	10,700.00	10,768.72	0.00	0.00	0.00	
Expense Total:		114,400.00	108,533.66	107,500.00	103,624.72	446,688.00	446,662.50	449,388.00	
Total Revenues		0.00	445,689.50	0.00	445,773.50	446,688.00	446,662.50	449,388.00	
Fund: 363 - G.O. SEWER REFUND 2014B Surplus (Deficit):		-114,400.00	337,155.84	-107,500.00	342,148.78	0.00	0.00	0.00	

Budget Worksheet

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								Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity		
Fund: 366 - GO SEWER REVENUE BONDS, 2015B									
Revenue									
366.59.0000.3911000	OPERATING TRANSFERS IN	0.00	359,175.00	0.00	434,808.00	359,000.00	358,975.00	358,800.00	
Revenue Total:		0.00	359,175.00	0.00	434,808.00	359,000.00	358,975.00	358,800.00	
Expense									
366.57.9000.570.30150	FISCAL CONSULTANTS	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	
366.57.9000.570.90100	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	250,000.00	250,000.00	260,000.00	
366.57.9000.570.90200	INTEREST PAYMENTS	127,700.00	123,867.00	118,300.00	114,300.00	108,500.00	108,500.00	98,300.00	
366.57.9000.570.90300	PAYING AGENT FEES	500.00	475.00	500.00	475.00	500.00	475.00	500.00	
366.57.9000.570.90500	AMORTIZATION	-15,900.00	-15,875.08	-15,900.00	-15,875.08	0.00	0.00	0.00	
Expense Total:		112,300.00	108,466.92	102,900.00	100,399.92	359,000.00	358,975.00	358,800.00	
Total Revenues		0.00	359,175.00	0.00	434,808.00	359,000.00	358,975.00	358,800.00	
Fund: 366 - GO SEWER REVENUE BONDS, 2015B Surplus (Deficit):		-112,300.00	250,708.08	-102,900.00	334,408.08	0.00	0.00	0.00	

Budget Worksheet

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		Defined Budgets						
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
Fund: 368 - G.O. SEWER REVENUE REFUND 2017A								
Revenue								
368.00.0000.3610000	INVESTMENT INTEREST	0.00	17.70	0.00	4.56	0.00	0.00	0.00
368.59.0000.3911000	OPERATING TRANSFERS IN	0.00	82,614.71	0.00	415,070.27	418,475.00	418,450.00	415,300.00
	Revenue Total:	0.00	82,632.41	0.00	415,074.83	418,475.00	418,450.00	415,300.00
Expense								
368.57.9000.570.30150	FISCAL CONSULTANTS	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00
368.57.9000.570.30900	BOND ISSUANCE COSTS	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00
368.57.9000.570.90100	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	270,000.00	270,000.00	275,000.00
368.57.9000.570.90200	INTEREST PAYMENTS	159,800.00	143,124.50	156,000.00	152,675.50	147,975.00	147,975.00	139,800.00
368.57.9000.570.90300	PAYING AGENT FEES	0.00	475.00	500.00	475.00	500.00	475.00	500.00
368.57.9000.570.90500	AMORTIZATION	-5,000.00	-4,556.87	-5,000.00	-4,971.13	0.00	0.00	0.00
368.57.9200.590.91200	RESID. EQUITY TRANS. OUT	0.00	15,372.84	0.00	0.00	0.00	0.00	0.00
	Expense Total:	157,800.00	158,415.47	151,500.00	148,179.37	418,475.00	418,450.00	415,300.00
	Total Revenues	0.00	82,632.41	0.00	415,074.83	418,475.00	418,450.00	415,300.00
	Fund: 368 - G.O. SEWER REVENUE REFUND 2017A Surplus (Deficit):	-157,800.00	-75,783.06	-151,500.00	266,895.46	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

		Defined Budgets						
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
Fund: 441 - STORM WATER MANAGEMENT								
Revenue								
441.00.0000.3610000	INVESTMENT INTEREST	6,500.00	16,401.31	7,400.00	12,063.08	0.00	719.74	1,000.00
441.00.0000.3611000	ACCRUED INTEREST RECEIVABLE	0.00	0.00	0.00	4,106.55	0.00	0.00	0.00
441.00.0000.3612000	FAIR MARKET VALUE ALLOCATION	0.00	0.00	0.00	12,518.88	0.00	0.00	0.00
441.43.0000.3433500	STORM WATER MGMT FEE	503,100.00	472,407.80	495,500.00	498,072.68	520,300.00	293,857.05	650,000.00
441.43.0000.3433501	STORM WATER MGMT FEE - EA...	21,900.00	21,374.24	21,200.00	19,916.52	21,600.00	17,690.45	21,600.00
441.43.0000.3433502	STORM WATER MGMT FEE - SSP	300.00	283.20	300.00	305.76	300.00	252.18	300.00
441.43.0000.3433600	STORM WATER CHG-PENALTIES	0.00	5,920.05	0.00	1,729.40	0.00	-2.06	0.00
441.43.0000.3434000	OTHER PUBLIC WORKS	0.00	2,385.52	0.00	5,198.64	0.00	0.00	2,500.00
441.43.0000.3434500	STORM WATER MODELING FEES	0.00	0.00	0.00	2,713.75	0.00	-30,662.00	20,000.00
441.59.0000.3911000	OPERATING TRANSFERS IN	0.00	0.00	0.00	26,663.86	0.00	0.00	0.00
	Revenue Total:	531,800.00	518,772.12	524,400.00	583,289.12	542,200.00	281,855.36	695,400.00
Expense								
441.57.9200.590.91100	OPERATING TRANSFERS OUT	0.00	127,412.80	0.00	572,520.92	61,500.00	0.00	61,500.00
441.74.5900.741.10100	REGULAR FULL-TIME	29,800.00	29,868.75	114,600.00	109,501.71	114,700.00	83,848.96	123,100.00
441.74.5900.741.10400	OVERTIME	0.00	1,425.84	0.00	303.00	0.00	675.17	0.00
441.74.5900.741.20100	FLEX. COMP. SPENDING	2,300.00	2,316.60	4,300.00	6,949.80	6,900.00	5,078.70	6,900.00
441.74.5900.741.20300	EMPLOYER SOCIAL SECURITY	2,000.00	2,073.19	4,600.00	7,049.77	7,100.00	5,284.91	7,600.00
441.74.5900.741.20350	EMPLOYER MEDICARE	500.00	484.69	1,100.00	1,648.56	1,700.00	1,267.52	1,800.00
441.74.5900.741.20400	EMPLOYER PERA	2,200.00	2,349.18	5,600.00	8,248.54	8,600.00	6,339.12	9,200.00
441.74.5900.741.20600	MEDICAL INSURANCE	5,200.00	5,128.37	11,200.00	15,466.04	15,200.00	10,957.87	16,000.00
441.74.5900.741.20620	LIFE INSURANCE	0.00	44.12	100.00	161.85	200.00	126.55	200.00
441.74.5900.741.20630	LTD INSURANCE	200.00	93.64	400.00	348.95	700.00	263.30	500.00
441.74.5900.741.20750	WORKERS COMPENSATION	1,700.00	1,700.04	2,500.00	2,499.96	6,300.00	4,725.00	6,300.00
441.74.5900.741.20800	COMPENSATED ABSENCES	0.00	422.80	0.00	1,708.64	0.00	0.00	0.00
441.74.5900.741.30300	ENGINEERING CONSULTANTS	50,000.00	0.00	50,000.00	72,198.66	50,000.00	63,980.75	75,000.00
441.74.5900.741.30420	CORPORATE	0.00	0.00	0.00	0.00	0.00	228.00	0.00
441.74.5900.741.30550	FLEX/COMP ACCOUNT FEE	100.00	58.52	100.00	166.25	200.00	126.61	200.00
441.74.5900.741.30700	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	55,102.40	0.00	0.00	55,000.00
441.74.5900.741.40020	ELECTRIC UTILITY SERVICES	13,800.00	9,927.72	8,000.00	8,375.76	8,000.00	320.07	8,000.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

								Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022	
441.74.5900.741.40030	STORM WATER UTILITY SERVICE	22,200.00	21,657.44	21,500.00	22,821.42	21,900.00	5,316.38	21,900.00	
441.74.5900.741.40066	REPAIR & MAINT - STORM WATER	269,500.00	37,014.59	187,000.00	35,763.83	125,700.00	77,132.02	125,700.00	
441.74.5900.741.40075	CITY FACILITIES ALLOCATION	700.00	699.96	2,100.00	2,100.00	2,100.00	1,575.00	6,800.00	
441.74.5900.741.50019	INSURANCE ALLOCATION	800.00	800.04	900.00	900.00	1,000.00	749.97	1,000.00	
441.74.5900.741.50025	ADVERTISING/PUBLISHED NOTIC...	0.00	60.38	0.00	0.00	0.00	0.00	0.00	
441.74.5900.741.50035	POSTAGE/DELIVERY	0.00	0.00	0.00	1,158.00	0.00	0.00	1,200.00	
441.74.5900.741.50070	DUES, LICENSES & SUBSCRIPTIO...	43,800.00	43,697.57	48,000.00	50,830.34	55,800.00	49,882.11	55,800.00	
441.74.5900.741.60045	UNIFORMS & CLOTHING	0.00	100.00	200.00	200.00	200.00	275.00	200.00	
441.74.5900.741.60071	TECHNOLOGY ALLOCATION	1,100.00	1,100.04	0.00	0.00	0.00	0.00	0.00	
441.74.5900.741.70510	UT SERVICE FOR LIBRARY	400.00	592.61	600.00	622.35	600.00	489.59	600.00	
441.74.5900.741.70600	OTHER MISCELLANEOUS	85,500.00	0.00	61,700.00	29.24	61,700.00	0.00	0.00	
Expense Total:		531,800.00	289,028.89	524,500.00	976,675.99	550,100.00	318,642.60	584,500.00	
Total Revenues		531,800.00	518,772.12	524,400.00	583,289.12	542,200.00	281,855.36	695,400.00	
Fund: 441 - STORM WATER MANAGEMENT Surplus (Deficit):		0.00	229,743.23	-100.00	-393,386.87	-7,900.00	-36,787.24	110,900.00	



		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
								2022
Fund: 602 - RISK MANAGEMENT								
Revenue								
602.46.0000.3461000	W.C. INTERNAL REVENUES	579,200.00	579,199.92	691,100.00	691,100.04	649,200.00	486,900.00	688,800.00
602.46.0000.3462000	INSURANCE INTERNAL REV.	382,200.00	382,199.76	436,700.00	436,700.16	473,100.00	354,825.00	473,100.00
602.46.0000.3600000	PERA PENSION OTHER REVENUE	0.00	14.00	0.00	34.00	0.00	0.00	0.00
602.46.0000.3610000	INVESTMENT INTEREST	10,400.00	18,235.39	11,600.00	10,921.93	5,000.00	1,306.36	5,000.00
602.46.0000.3611000	ACCRUED INTEREST RECEIVABLE	0.00	0.00	0.00	3,541.73	0.00	0.00	0.00
602.46.0000.3612000	FAIR MARKET VALUE ALLOCATION	0.00	0.00	0.00	10,796.81	0.00	0.00	0.00
602.46.0000.3650000	OTHER REVENUES	0.00	0.00	0.00	1,302.00	0.00	0.00	0.00
602.46.0000.3660000	OTHER REIMBURSEMENTS	40,000.00	17,628.00	15,000.00	5,735.00	10,000.00	12,281.80	10,000.00
602.46.0000.3911000	OPERATING TRANSFERS IN	0.00	0.00	0.00	13,614.00	0.00	0.00	0.00
	Revenue Total:	1,011,800.00	997,277.07	1,154,400.00	1,173,745.67	1,137,300.00	855,313.16	1,176,900.00
Expense								
602.00.2100.415.10100	REGULAR FULL-TIME	14,800.00	6,050.15	13,500.00	14,117.46	14,900.00	11,020.28	21,100.00
602.00.2100.415.10400	OVERTIME	0.00	56.53	0.00	0.00	0.00	6.22	0.00
602.00.2100.415.20100	FLEX. COMP. SPENDING	700.00	530.67	600.00	655.33	700.00	483.36	900.00
602.00.2100.415.20300	EMPLOYER SOCIAL SECURITY	1,000.00	392.59	800.00	849.19	900.00	661.86	1,000.00
602.00.2100.415.20350	EMPLOYER MEDICARE	200.00	91.77	200.00	198.75	200.00	154.70	300.00
602.00.2100.415.20400	EMPLOYER PERA	1,100.00	556.40	1,000.00	1,058.49	1,100.00	826.73	2,100.00
602.00.2100.415.20550	PENSION EXPENSE	0.00	-5,597.00	0.00	5,656.00	0.00	0.00	0.00
602.00.2100.415.20600	MEDICAL INSURANCE	1,600.00	901.21	1,700.00	1,539.30	1,500.00	1,116.31	2,100.00
602.00.2100.415.20620	LIFE INSURANCE	0.00	11.95	0.00	19.70	0.00	17.18	0.00
602.00.2100.415.20630	LTD INSURANCE	100.00	23.71	100.00	32.66	100.00	32.51	100.00
602.00.2100.415.20750	WORKERS COMPENSATION	100.00	99.96	100.00	99.96	100.00	74.97	100.00
602.00.2100.415.20800	COMPENSATED ABSENCES	0.00	23.89	0.00	1,157.75	0.00	0.00	0.00
602.00.2100.415.30420	CORPORATE	0.00	49,325.80	0.00	32,229.88	25,000.00	8,928.00	14,000.00
602.00.2100.415.30550	FLEX/COMP ACCOUNT FEE	0.00	23.55	0.00	20.96	100.00	14.19	100.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

								Defined Budgets
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
602.00.2100.415.30700	OTHER PROFESSIONAL SERVICES	0.00	50,469.51	0.00	10,958.33	0.00	0.00	0.00
602.00.2100.415.40048	REPAIR & MAINT - INS PAID CLA...	50,000.00	41,595.52	50,000.00	59,337.89	50,000.00	42,907.51	50,000.00
602.00.2100.415.50009	WORKERS' COMP INSURANCE	579,200.00	561,321.51	691,100.00	571,153.30	610,000.00	529,446.21	635,000.00
602.00.2100.415.50010	GENERAL LIAB. INSURANCE	150,000.00	148,937.23	171,200.00	176,478.67	197,300.00	180,243.75	210,000.00
602.00.2100.415.50011	PROPERTY DAMAGE INSURANCE	108,200.00	104,345.80	121,200.00	119,911.33	134,400.00	106,197.67	140,000.00
602.00.2100.415.50012	AUTOMOBILE INSURANCE	38,200.00	31,327.99	34,500.00	34,760.00	39,400.00	35,207.08	48,000.00
602.00.2100.415.50015	BONDS INSURANCE	2,000.00	5,266.63	2,200.00	2,158.66	2,000.00	1,881.67	2,100.00
602.00.2100.415.50016	MOBILE INSURANCE	8,000.00	8,743.02	9,200.00	9,473.67	9,600.00	7,532.50	10,000.00
602.00.2100.415.50020	TELEPHONE	0.00	7.50	0.00	30.00	0.00	22.50	0.00
602.00.2100.415.50080	CONFERENCES AND SEMINARS	6,600.00	0.00	7,000.00	0.00	0.00	0.00	0.00
602.00.2100.415.60018	SUPPLIES-TRAINING	0.00	6,810.66	0.00	0.00	0.00	0.00	0.00
602.00.2100.415.70200	INS CLAIMS-DEDUCTIBLE	50,000.00	24,219.28	50,000.00	36,462.52	50,000.00	2,646.93	40,000.00
602.00.2100.415.70600	OTHER MISCELLANEOUS	0.00	92,050.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	1,011,800.00	1,127,585.83	1,154,400.00	1,078,359.80	1,137,300.00	929,422.13	1,176,900.00
	Total Revenues	1,011,800.00	997,277.07	1,154,400.00	1,173,745.67	1,137,300.00	855,313.16	1,176,900.00
	Fund: 602 - RISK MANAGEMENT Surplus (Deficit):	0.00	-130,308.76	0.00	95,385.87	0.00	-74,108.97	0.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

								Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022	
Fund: 603 - CENTRAL EQUIPMENT									
Revenue									
603.46.0000.3466000	VEHICLE RENTAL REVENUE	2,885,500.00	2,885,499.96	2,896,900.00	2,911,899.84	3,083,400.00	2,172,112.56	3,169,200.00	
603.46.0000.3600000	PERA PENSION OTHER REVENUE	0.00	520.00	0.00	713.00	0.00	0.00	0.00	
603.46.0000.3610000	INVESTMENT INTEREST	115,300.00	192,578.58	113,600.00	116,315.02	85,200.00	13,212.54	50,000.00	
603.46.0000.3611000	ACCRUED INTEREST RECEIVABLE	0.00	0.00	0.00	37,824.60	0.00	0.00	0.00	
603.46.0000.3612000	FAIR MARKET VALUE ALLOCATION	0.00	0.00	0.00	115,311.03	0.00	0.00	0.00	
603.46.0000.3650000	OTHER REVENUES	0.00	587.67	0.00	4,141.60	0.00	883.82	0.00	
603.46.0000.3660000	OTHER REIMBURSEMENTS	0.00	6,930.30	0.00	38,549.90	0.00	25,053.19	0.00	
603.46.0000.3680000	GAIN ON DISPOSAL OF FIXED AS...	0.00	0.00	0.00	10,860.00	0.00	0.00	0.00	
603.46.0000.3911000	OPERATING TRANSFERS IN	0.00	0.00	0.00	3,295.55	0.00	527,917.41	0.00	
603.46.0000.3970000	CAPITAL CONTRIBUTIONS	0.00	8,259.30	0.00	12,245.24	0.00	0.00	0.00	
	Revenue Total:	3,000,800.00	3,094,375.81	3,010,500.00	3,251,155.78	3,168,600.00	2,739,179.52	3,219,200.00	
Expense									
603.00.5300.444.10100	REGULAR FULL-TIME	263,500.00	268,949.63	265,500.00	282,566.42	290,700.00	211,881.00	376,300.00	
603.00.5300.444.10300	TEMPORARY EMPLOYEES	17,500.00	2,876.68	16,000.00	2,760.00	8,900.00	0.00	8,900.00	
603.00.5300.444.10400	OVERTIME	13,700.00	18,248.19	14,000.00	13,585.34	13,700.00	5,108.34	13,700.00	
603.00.5300.444.20100	FLEX. COMP. SPENDING	16,200.00	14,874.60	16,200.00	14,874.60	16,200.00	10,869.90	20,200.00	
603.00.5300.444.20300	EMPLOYER SOCIAL SECURITY	19,300.00	18,360.43	17,900.00	18,879.54	19,400.00	13,673.97	25,300.00	
603.00.5300.444.20350	EMPLOYER MEDICARE	4,500.00	4,293.50	4,200.00	4,415.11	4,500.00	3,267.37	5,900.00	
603.00.5300.444.20400	EMPLOYER PERA	22,100.00	21,274.60	21,600.00	21,962.78	23,500.00	16,296.96	30,600.00	
603.00.5300.444.20550	PENSION EXPENSE	0.00	10,590.00	0.00	14,937.00	0.00	0.00	0.00	
603.00.5300.444.20600	MEDICAL INSURANCE	36,400.00	31,276.40	36,800.00	31,647.47	33,900.00	22,793.78	46,100.00	
603.00.5300.444.20620	LIFE INSURANCE	400.00	400.41	400.00	413.50	400.00	316.65	600.00	
603.00.5300.444.20630	LTD INSURANCE	1,300.00	834.75	1,400.00	878.07	1,300.00	667.03	1,500.00	
603.00.5300.444.20750	WORKERS COMPENSATION	11,500.00	11,499.96	21,200.00	21,200.04	14,800.00	11,099.97	14,800.00	
603.00.5300.444.20800	COMPENSATED ABSENCES	0.00	7,258.71	0.00	12,831.01	0.00	0.00	0.00	
603.00.5300.444.30550	FLEX/COMP ACCOUNT FEE	200.00	138.52	200.00	131.72	200.00	111.70	200.00	
603.00.5300.444.30700	OTHER PROFESSIONAL SERVICES	0.00	500.29	0.00	1,340.92	0.00	596.67	0.00	
603.00.5300.444.40005	WATER UTILITY SERVICES	4,200.00	3,117.56	4,200.00	2,747.37	3,500.00	4,658.68	3,500.00	
603.00.5300.444.40010	GAS UTILITY SERVICES	18,000.00	11,207.16	18,000.00	8,253.41	14,000.00	3,925.17	14,000.00	

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

		Defined Budgets						
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
603.00.5300.444.40015	SEWER UTILITY SERVICES	5,100.00	4,226.65	5,100.00	3,778.23	4,500.00	6,441.54	4,500.00
603.00.5300.444.40020	ELECTRIC UTILITY SERVICES	22,700.00	20,244.62	22,700.00	25,843.16	22,700.00	9,930.29	22,700.00
603.00.5300.444.40025	REFUSE DISPOSAL	1,400.00	801.43	1,400.00	461.03	1,000.00	271.03	1,000.00
603.00.5300.444.40040	REPAIR & MAINT - BUILDINGS	925,000.00	55,363.36	1,401,000.00	69,731.60	876,500.00	76,630.99	272,500.00
603.00.5300.444.40041	REPAIR & MAINT - VEHICLES	250,000.00	322,104.80	250,000.00	257,347.02	275,000.00	257,158.75	275,000.00
603.00.5300.444.40042	REPAIR & MAINT - EQUIPMENT	46,000.00	7,939.48	46,000.00	5,851.80	46,000.00	6,643.54	46,000.00
603.00.5300.444.40050	RENTAL OF EQUIPMENT	500.00	0.00	500.00	0.00	500.00	1,190.00	500.00
603.00.5300.444.40065	OTHER RENTALS	6,700.00	11,086.03	6,700.00	9,554.35	6,700.00	6,308.51	6,700.00
603.00.5300.444.50019	INSURANCE ALLOCATION	7,600.00	7,599.96	8,800.00	8,799.96	9,500.00	7,125.03	9,500.00
603.00.5300.444.50020	TELEPHONE	1,500.00	1,806.66	0.00	84.92	0.00	0.00	0.00
603.00.5300.444.50025	ADVERTISING/PUBLISHED NOTIC...	200.00	0.00	200.00	0.00	200.00	0.00	200.00
603.00.5300.444.50070	DUES, LICENSES & SUBSCRIPTIO...	1,600.00	1,967.99	2,000.00	3,387.51	2,200.00	2,102.13	2,200.00
603.00.5300.444.50075	MEALS AND LODGING	0.00	-7,675.00	0.00	0.00	0.00	0.00	0.00
603.00.5300.444.50080	CONFERENCES AND SEMINARS	1,000.00	100.00	1,000.00	81.50	1,000.00	0.00	1,000.00
603.00.5300.444.60010	SUPPLIES - OFFICE	600.00	450.60	1,400.00	66.53	1,400.00	0.00	1,400.00
603.00.5300.444.60011	SUPPLIES-JANITOR/CLEANING	4,200.00	962.04	5,800.00	1,260.33	7,000.00	274.73	7,000.00
603.00.5300.444.60012	SUPPLIES - SHOP	12,000.00	14,224.02	12,000.00	39,006.63	14,000.00	10,300.04	14,000.00
603.00.5300.444.60014	SUPPLIES - TIRES	28,000.00	32,475.79	32,000.00	40,853.37	32,000.00	28,918.87	32,000.00
603.00.5300.444.60016	SUPPLIES - MAINTENANCE	1,000.00	40.13	1,000.00	832.94	1,000.00	-50.00	1,000.00
603.00.5300.444.60021	FUELS	347,500.00	233,184.87	347,500.00	197,265.43	260,700.00	149,365.58	378,000.00
603.00.5300.444.60022	LUBRICANTS	16,800.00	11,699.25	16,800.00	13,663.42	16,800.00	8,685.70	20,000.00
603.00.5300.444.60040	SM TOOLS & MISC EQUIPMENT	8,400.00	7,873.56	8,400.00	6,282.61	8,400.00	10,140.69	8,400.00
603.00.5300.444.60045	UNIFORMS & CLOTHING	3,500.00	3,241.60	3,500.00	3,030.88	3,500.00	2,038.87	3,500.00
603.00.5300.444.60065	SUPPLIES - OTHER	1,000.00	36.00	1,000.00	72.15	1,000.00	0.00	1,000.00
603.00.5300.444.70100	DEPRECIATION EXPENSE	730,000.00	978,018.72	700,100.00	1,044,013.02	0.00	0.00	0.00
603.00.5300.444.70300	LEASE PAYMENTS	0.00	0.00	0.00	35,461.89	50,000.00	0.00	0.00
603.00.5300.444.70600	OTHER MISCELLANEOUS	0.00	19,026.25	0.00	16,467.50	20,000.00	0.00	0.00
603.00.5300.444.70800	LOSS DISPOSAL FIXED ASSET	0.00	52,139.26	0.00	0.00	0.00	0.00	0.00
603.00.5300.444.80400	HEAVY MACHINERY & EQUIPME...	0.00	0.00	0.00	0.00	164,800.00	0.00	180,000.00
603.00.5300.444.80700	MOTOR VEHICLES	0.00	0.00	0.00	0.00	281,600.00	0.00	710,000.00
603.00.5300.444.80800	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	64,401.20	0.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

	2019		2020		2021		Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
603.00.9200.590.91100 OPERATING TRANSFERS OUT	0.00	158,318.99	0.00	329,911.50	60,000.00	60,000.00	0.00
Expense Total:	2,851,100.00	2,362,958.45	3,312,500.00	2,566,533.58	2,613,000.00	1,013,144.68	2,559,700.00
Total Revenues	3,000,800.00	3,094,375.81	3,010,500.00	3,251,155.78	3,168,600.00	2,739,179.52	3,219,200.00
Fund: 603 - CENTRAL EQUIPMENT Surplus (Deficit):	149,700.00	731,417.36	-302,000.00	684,622.20	555,600.00	1,726,034.84	659,500.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
								2022
Fund: 604 - CENTRAL STORES								
Revenue								
604.46.0000.3467000	CENTRAL STORES INT. REV.	99,200.00	99,199.80	113,200.00	113,199.96	129,400.00	145,800.00	129,400.00
604.46.0000.3610000	INVESTMENT INTEREST	6,000.00	9,579.31	6,000.00	6,205.47	6,000.00	704.80	3,000.00
604.46.0000.3611000	ACCRUED INTEREST RECEIVABLE	0.00	0.00	0.00	2,036.85	0.00	0.00	0.00
604.46.0000.3612000	FAIR MARKET VALUE ALLOCATION	0.00	0.00	0.00	6,208.54	0.00	0.00	0.00
604.46.0000.3650000	OTHER REVENUES	0.00	1,566.35	0.00	3,128.38	0.00	0.00	0.00
604.46.0000.3911000	OPERATING TRANSFERS IN	0.00	0.00	0.00	1,422.94	0.00	0.00	0.00
	Revenue Total:	105,200.00	110,345.46	119,200.00	132,202.14	135,400.00	146,504.80	132,400.00
Expense								
604.00.2200.416.30700	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	500.00	0.00	0.00	0.00
604.00.2200.416.40044	REPAIR & MAINT - OFFICE EQUI...	0.00	0.00	0.00	2,475.00	0.00	825.00	0.00
604.00.2200.416.40050	RENTAL OF EQUIPMENT	72,700.00	75,883.10	74,700.00	50,450.10	50,400.00	23,581.56	50,000.00
604.00.2200.416.50030	PRINTING & BINDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
604.00.2200.416.50035	POSTAGE/DELIVERY	0.00	0.00	0.00	12,758.25	50,000.00	6,024.53	25,000.00
604.00.2200.416.60005	SUPPLIES - COPY	2,500.00	5,387.58	14,500.00	1,096.86	5,000.00	814.32	5,000.00
604.00.2200.416.60010	SUPPLIES - OFFICE	30,000.00	25,650.77	30,000.00	28,108.81	30,000.00	9,196.86	30,000.00
	Expense Total:	105,200.00	106,921.45	119,200.00	95,389.02	135,400.00	40,442.27	110,000.00
	Total Revenues	105,200.00	110,345.46	119,200.00	132,202.14	135,400.00	146,504.80	132,400.00
Fund: 604 - CENTRAL STORES Surplus (Deficit):		0.00	3,424.01	0.00	36,813.12	0.00	106,062.53	22,400.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

								Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022	
Fund: 605 - CITY FACILITIES									
Revenue									
605.42.0000.3620000	RENTS & ROYALTIES	9,000.00	8,962.92	0.00	8,975.28	12,270.00	24,606.23	13,000.00	
605.46.0000.3468000	BUILDINGS INTERNAL CHARGE	612,500.00	612,500.04	760,300.00	760,300.20	732,700.00	549,524.97	740,000.00	
605.46.0000.3600000	PERA PENSION OTHER REVENUE	0.00	107.00	0.00	309.00	0.00	0.00	0.00	
605.46.0000.3610000	INVESTMENT INTEREST	1,300.00	6,697.22	3,000.00	5,707.12	3,000.00	750.65	2,500.00	
605.46.0000.3611000	ACCRUED INTEREST RECEIVABLE	0.00	0.00	0.00	1,941.14	0.00	0.00	0.00	
605.46.0000.3612000	FAIR MARKET VALUE ALLOCATION	0.00	0.00	0.00	5,918.29	0.00	0.00	0.00	
605.46.0000.3911000	OPERATING TRANSFERS IN	0.00	0.00	0.00	121,994.70	0.00	72,723.84	0.00	
	Revenue Total:	622,800.00	628,267.18	763,300.00	905,145.73	747,970.00	647,605.69	755,500.00	
Expense									
605.00.7500.460.10100	REGULAR FULL-TIME	57,900.00	60,046.64	139,900.00	130,193.11	159,400.00	106,245.46	208,900.00	
605.00.7500.460.10300	TEMPORARY EMPLOYEES	0.00	0.00	0.00	0.00	0.00	2,273.36	0.00	
605.00.7500.460.10400	OVERTIME	0.00	0.00	0.00	6.75	0.00	0.00	0.00	
605.00.7500.460.20100	FLEX. COMP. SPENDING	4,600.00	3,962.40	8,200.00	5,158.45	8,200.00	5,301.36	11,400.00	
605.00.7500.460.20300	EMPLOYER SOCIAL SECURITY	3,900.00	2,868.21	8,700.00	6,990.98	9,900.00	5,704.92	9,400.00	
605.00.7500.460.20350	EMPLOYER MEDICARE	900.00	670.85	2,000.00	1,676.67	2,300.00	1,333.75	3,000.00	
605.00.7500.460.20400	EMPLOYER PERA	4,300.00	4,335.32	10,500.00	9,522.15	12,000.00	7,345.08	21,300.00	
605.00.7500.460.20550	PENSION EXPENSE	0.00	1,090.00	0.00	57,949.00	0.00	0.00	0.00	
605.00.7500.460.20600	MEDICAL INSURANCE	10,400.00	10,997.76	22,500.00	17,255.47	22,600.00	15,349.74	32,700.00	
605.00.7500.460.20620	LIFE INSURANCE	100.00	87.36	200.00	181.12	200.00	138.22	300.00	
605.00.7500.460.20630	LTD INSURANCE	300.00	181.01	800.00	345.55	700.00	257.44	900.00	
605.00.7500.460.20750	WORKERS COMPENSATION	3,300.00	3,300.00	7,700.00	7,700.04	5,000.00	3,750.03	5,000.00	
605.00.7500.460.20800	COMPENSATED ABSENCES	0.00	1,134.94	0.00	15,430.96	0.00	0.00	0.00	
605.00.7500.460.30550	FLEX/COMP ACCOUNT FEE	100.00	42.00	100.00	109.31	200.00	121.22	200.00	
605.00.7500.460.30700	OTHER PROFESSIONAL SERVICES	115,000.00	37,623.61	155,000.00	97,533.44	130,000.00	64,510.32	90,000.00	
605.00.7500.460.40005	WATER UTILITY SERVICES	3,000.00	1,861.36	3,500.00	1,885.25	3,500.00	1,980.52	2,000.00	
605.00.7500.460.40015	SEWER UTILITY SERVICES	900.00	1,146.89	1,000.00	920.68	1,200.00	245.35	1,200.00	
605.00.7500.460.40020	ELECTRIC UTILITY SERVICES	93,000.00	89,413.51	93,000.00	90,279.84	99,000.00	53,930.25	99,000.00	
605.00.7500.460.40030	STORM WATER UTILITY SERVICE	2,500.00	1,874.50	2,500.00	1,972.52	2,500.00	1,454.58	2,500.00	
605.00.7500.460.40040	REPAIR & MAINT - BUILDINGS	225,000.00	126,144.82	225,000.00	225,922.90	150,000.00	176,219.99	193,000.00	

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

		Defined Budgets						
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
605.00.7500.460.40042	REPAIR & MAINT - EQUIPMENT	1,100.00	67.00	1,100.00	756.10	1,100.00	735.31	1,000.00
605.00.7500.460.40044	REPAIR & MAINT - OFFICE EQUI...	3,300.00	5,181.88	3,300.00	825.00	3,300.00	825.00	1,800.00
605.00.7500.460.40047	REPAIR & MAINT - OTHER STRUC...	500.00	597.25	500.00	0.00	500.00	0.00	500.00
605.00.7500.460.40050	RENTAL OF EQUIPMENT	3,000.00	0.00	3,000.00	0.00	3,000.00	139.59	800.00
605.00.7500.460.40065	OTHER RENTALS	3,000.00	3,088.46	3,000.00	2,365.57	3,000.00	2,454.15	3,000.00
605.00.7500.460.50019	INSURANCE ALLOCATION	28,800.00	28,800.00	33,300.00	33,300.00	35,800.00	26,849.97	35,800.00
605.00.7500.460.50020	TELEPHONE	0.00	4.58	600.00	150.00	600.00	270.00	600.00
605.00.7500.460.50035	POSTAGE/DELIVERY	45,000.00	44,323.32	45,000.00	100.00	0.00	200.00	0.00
605.00.7500.460.50050	SIGNAGE	0.00	0.00	500.00	0.00	500.00	0.00	500.00
605.00.7500.460.50055	ALARM SERVICES / SYSTEMS	1,000.00	1,283.55	1,000.00	243.70	1,000.00	8,417.50	10,000.00
605.00.7500.460.50065	TRAVEL	0.00	0.00	500.00	0.00	500.00	0.00	100.00
605.00.7500.460.50070	DUES, LICENSES & SUBSCRIPTIO...	1,000.00	219.42	1,000.00	10.00	1,000.00	10.00	300.00
605.00.7500.460.50075	MEALS AND LODGING	0.00	0.00	200.00	0.00	200.00	0.00	100.00
605.00.7500.460.60010	SUPPLIES - OFFICE	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	100.00
605.00.7500.460.60011	SUPPLIES-JANITOR/CLEANING	6,000.00	6,042.41	6,000.00	7,451.56	6,000.00	3,722.94	6,000.00
605.00.7500.460.60016	SUPPLIES - MAINTENANCE	6,000.00	6,498.15	6,000.00	3,873.23	6,000.00	2,327.32	6,000.00
605.00.7500.460.60040	SM TOOLS & MISC EQUIPMENT	4,000.00	3,907.84	4,000.00	13,530.97	4,000.00	581.69	4,000.00
605.00.7500.460.60045	UNIFORMS & CLOTHING	200.00	370.52	600.00	460.00	600.00	485.00	600.00
605.00.7500.460.60065	SUPPLIES - OTHER	9,000.00	1,217.79	9,000.00	13,231.54	9,000.00	1,835.23	6,000.00
605.00.7500.460.70100	DEPRECIATION EXPENSE	629,800.00	629,746.72	629,500.00	630,384.94	0.00	0.00	0.00
605.00.7500.460.80200	BUILDINGS	0.00	0.00	100,000.00	0.00	300,000.00	24,039.41	0.00
605.00.7500.460.80500	FURNITURE AND FIXTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605.00.7500.460.80800	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605.00.7500.460.91100	OPERATING TRANSFERS OUT	41,200.00	41,200.00	0.00	0.00	0.00	0.00	0.00
	Expense Total:	1,311,100.00	1,119,330.07	1,531,700.00	1,377,716.80	985,800.00	519,054.70	758,000.00
	Total Revenues	622,800.00	628,267.18	763,300.00	905,145.73	747,970.00	647,605.69	755,500.00
	Fund: 605 - CITY FACILITIES Surplus (Deficit):	-688,300.00	-491,062.89	-768,400.00	-472,571.07	-237,830.00	128,550.99	-2,500.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

								Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022	
Fund: 606 - TECHNOLOGY FUND									
Revenue									
606.46.0000.3467100	TECH INTERNAL CHARGES	1,170,300.00	1,170,300.00	0.00	0.00	65,000.00	0.00	65,000.00	
606.46.0000.3600000	PERA PENSION OTHER REVENUE	0.00	632.00	0.00	-1.00	0.00	0.00	0.00	
606.46.0000.3610000	INVESTMENT INTEREST	12,900.00	20,613.97	12,200.00	12,950.92	0.00	1,245.27	2,000.00	
606.46.0000.3611000	ACCRUED INTEREST RECEIVABLE	0.00	0.00	0.00	4,197.72	0.00	0.00	0.00	
606.46.0000.3612000	FAIR MARKET VALUE ALLOCATION	0.00	0.00	0.00	12,796.93	0.00	0.00	0.00	
606.46.0000.3660000	OTHER REIMBURSEMENTS	0.00	0.00	0.00	100.00	0.00	100.00	0.00	
606.46.0000.3911000	OPERATING TRANSFERS IN	0.00	0.00	0.00	10,065.91	0.00	0.00	0.00	
	Revenue Total:	1,183,200.00	1,191,545.97	12,200.00	40,110.48	65,000.00	1,345.27	67,000.00	
Expense									
606.00.1400.413.10100	REGULAR FULL-TIME	343,800.00	340,252.08	0.00	484.71	0.00	0.00	0.00	
606.00.1400.413.10300	TEMPORARY EMPLOYEES	0.00	-647.80	0.00	0.00	0.00	0.00	0.00	
606.00.1400.413.10400	OVERTIME	7,200.00	5,149.63	0.00	0.00	0.00	0.00	0.00	
606.00.1400.413.20100	FLEX. COMP. SPENDING	18,500.00	18,746.00	0.00	89.10	0.00	0.00	0.00	
606.00.1400.413.20300	EMPLOYER SOCIAL SECURITY	22,900.00	21,523.91	0.00	-17.76	0.00	0.00	0.00	
606.00.1400.413.20350	EMPLOYER MEDICARE	5,400.00	5,033.75	0.00	-4.13	0.00	0.00	0.00	
606.00.1400.413.20400	EMPLOYER PERA	26,300.00	25,827.89	0.00	-40.33	0.00	0.00	0.00	
606.00.1400.413.20550	PENSION EXPENSE	0.00	-10,344.00	0.00	-271,945.00	0.00	0.00	0.00	
606.00.1400.413.20600	MEDICAL INSURANCE	41,700.00	40,442.24	0.00	2,117.70	0.00	0.00	0.00	
606.00.1400.413.20620	LIFE INSURANCE	500.00	418.46	0.00	6.65	0.00	0.00	0.00	
606.00.1400.413.20630	LTD INSURANCE	1,400.00	702.92	0.00	8.45	0.00	0.00	0.00	
606.00.1400.413.20750	WORKERS COMPENSATION	2,700.00	2,700.00	0.00	0.00	0.00	0.00	0.00	
606.00.1400.413.20800	COMPENSATED ABSENCES	0.00	13,248.72	0.00	30,413.25	0.00	0.00	0.00	
606.00.1400.413.30550	FLEX/COMP ACCOUNT FEE	300.00	300.90	0.00	8.55	0.00	20.73	0.00	
606.00.1400.413.30700	OTHER PROFESSIONAL SERVICES	87,800.00	172,458.28	0.00	0.00	30,000.00	4,887.50	5,000.00	
606.00.1400.413.30750	I-NET SERVICES	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
606.00.1400.413.30760	BROADBAND	6,000.00	11,470.75	0.00	0.00	0.00	0.00	0.00	
606.00.1400.413.40044	REPAIR & MAINT - OFFICE EQUI...	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
606.00.1400.413.40049	REPAIR & MAINT - COMPUTERS	25,000.00	6,698.49	0.00	0.00	0.00	0.00	0.00	
606.00.1400.413.50020	TELEPHONE	35,100.00	40,059.04	0.00	0.00	0.00	0.00	0.00	

Budget Worksheet

For Fiscal: 2021 Period Ending: 09/30/2021

								Defined Budgets	
		2019	2019	2020	2020	2021	2021	2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022	
606.00.1400.413.50030	PRINTING & BINDING	0.00	38.09	0.00	0.00	0.00	0.00	0.00	
606.00.1400.413.50065	TRAVEL	2,500.00	641.87	0.00	0.00	0.00	0.00	0.00	
606.00.1400.413.50070	DUES, LICENSES & SUBSCRIPTIO...	140,500.00	151,752.80	0.00	0.00	0.00	0.00	75,000.00	
606.00.1400.413.50075	MEALS AND LODGING	3,400.00	547.58	0.00	0.00	0.00	0.00	0.00	
606.00.1400.413.50080	CONFERENCES AND SEMINARS	9,000.00	2,368.51	0.00	0.00	0.00	0.00	0.00	
606.00.1400.413.60010	SUPPLIES - OFFICE	9,000.00	1,388.52	0.00	0.00	0.00	0.00	0.00	
606.00.1400.413.60040	SM TOOLS & MISC EQUIPMENT	300.00	217.33	0.00	0.11	0.00	0.00	0.00	
606.00.1400.413.60041	MISC COMPUTER HARDWARE	33,300.00	105,034.90	0.00	152,528.07	0.00	0.00	0.00	
606.00.1400.413.60042	MISC-COMPUTER SOFTWARE	4,000.00	0.00	0.00	0.00	10,000.00	0.00	8,000.00	
606.00.1400.413.60065	SUPPLIES - OTHER	2,500.00	212.87	0.00	0.00	0.00	0.00	0.00	
606.00.1400.413.70100	DEPRECIATION EXPENSE	40,500.00	157,644.13	141,900.00	148,810.51	0.00	0.00	0.00	
606.00.1400.413.80610	COMPUTER HARDWARE	0.00	0.00	52,000.00	0.00	50,600.00	19,362.98	52,000.00	
	Expense Total:	877,600.00	1,113,887.86	193,900.00	62,459.88	90,600.00	24,271.21	140,000.00	
	Total Revenues	1,183,200.00	1,191,545.97	12,200.00	40,110.48	65,000.00	1,345.27	67,000.00	
	Fund: 606 - TECHNOLOGY FUND Surplus (Deficit):	305,600.00	77,658.11	-181,700.00	-22,349.40	-25,600.00	-22,925.94	-73,000.00	



City Council Memorandum

To: Mayor and City Council
From: Kris Wilson, City Administrator
Subject: 2022 Utility Connection Fees & Utility Rates
Date: November 1, 2021 City Council Work Session

INTRODUCTION

During regular meetings between now and the end of the year, the Council will be asked to consider and act on two important items related to funding of the City's utility systems:

1. An ordinance revising utility connection fees.
2. A resolution establishing utility rates for 2022.

These are items that the City Council considers every year around this time and they are important to the City's short and long-term financial picture.

The three utility systems managed by the City of Inver Grove Heights are 1) potable water, 2) sanitary sewer and 3) stormwater.

Utility Connection Fees

- Utility connection fees are generally paid by developers and builders as they develop property in the City, although they are also paid at times by individual property owners connecting a single house or building up to municipal services for the first time.
- Connection fees are primarily intended to cover the capital costs the City incurred to build out the trunk water and sewer systems.
- The Council held a first reading of an ordinance on this subject at its October 11 meeting and is scheduled to hold the second reading and public hearing at the November 8 meeting.

Utility Rates

- Utility rates are paid by current property owners on a quarterly basis based on their metered water consumption and estimated sanitary sewer use.

- They are intended to cover the operating costs for the system and depreciation/ eventual replacement of the existing infrastructure as it ages. Operating costs include wages and benefits for staff in the utilities division of our Public Works Department, costs for operating the water treatment plant and lift stations, and the fees we pay to the Metropolitan Council each month for treating the wastewater collected by the City's sanitary sewer system. Funds set aside to cover depreciation are used to pay for the water and sewer components of various reconstruction projects. (*A combination of the pavement management fund and assessments cover the street and stormwater costs of those projects.*)
- The Council has not yet been presented with proposed water and sewer rates for 2022, but did receive a preliminary presentation and recommendation on stormwater rates from the interim public works director at the October 4 City Council work session.

BACKGROUND

The City has established two sets of connection fees - those for the northwest area (NWA) and those for the remainder of the city. There are unique connection fees for the NWA because:

- 1) The City has historically subscribed to the principle that new development should pay for itself, and existing residents of the community should not have to pay to fund the extension of utilities to newly developing areas.
- 2) There are unique topographical features in the NWA that make the installation of utilities more expensive than if that same infrastructure was being installed to serve large, flat parcels of land. These higher costs for extending municipal services to the NWA are likely one of the reasons why this area of the city did not develop sooner.

More than a decade ago the City fronted the cost of extending water and sewer to the NWA - using money on hand in the water fund and by selling bonds for the sewer work. Connection fees collected from developments in the NWA are intended to rebuild the balance of the water fund and to make the debt service payments on the sewer bonds.

As the Council has heard during previous presentations, development in the NWA has not occurred as quickly, or at as high of densities, as was originally projected when the utility investments were made. This has made it challenging for the City to rebuild the water fund and make the debt service payments on the sewer bonds. To try to address this, in recent years there have been larger percentage increases adopted for the connection fees in the NWA than for connection fees in the remainder of the city.

The second area where the City has unique charges for the NWA area is in utility rates - specifically sewer rates. Starting in 2016, in an effort to help cover the capital costs incurred extending the systems - without further increasing connection fees, the City Council approved a \$2.00 per 1,000 gallons surcharge to quarterly utility bills in the NWA. The funds generated from this surcharge are tracked and transferred out of the fund that holds the rest of our operating revenue and into the fund that pays for the annual debt service on the sewer bonds. For 2021, this surcharge is estimated to yield approximately \$60,000 in revenue. As the NWA continues to develop and add rate payers,

this surcharge has the potential to yield increasing amounts of revenue to help make the necessary debt service payments.

OPTIONS for 2022

The City Administrator, Finance Director and interim Public Works Director are all in agreement that a comprehensive rate study - encompassing both utility connection fees and utility rates, inside and outside the NWA - is needed. Such a study would factor in the amount of revenue that is needed to meet the City's financial obligations, fairness of the fees both inside and outside the NWA, and market competitiveness. There would also be an intent to determine if the fee structure can be simplified while still achieving the City's goals, as the current structure for connection fees in the NWA is complex, challenging to administer and difficult to explain to developers and members of the public.

This study will be a significant undertaking for the first, second, and possibly third, quarter of 2022. However, rates for 2022 need to be set yet this year, using the best information we do have available.

Understanding that there has been some concern expressed regarding the higher fees in the NWA, but lacking the benefit of a completed rate study, staff has been examining possible options for the Council's consideration when setting 2022 fees and rates.

These include:

1. For Utility Connection Fees -

- a. Applying a uniform percentage increase to rates inside and outside the NWA. There would continue to be two rate structures - one for inside and one for outside the NWA - but this would prevent them from further diverging while a rate study is completed;
- b. Aligning some fees inside and outside the NWA that currently diverge by a nominal amount, thereby creating unnecessary complexity with little financial benefit.

2. For Utility Rates -

- a. Eliminating the \$2.00 per 1,000 gallons surcharge in the NWA and recouping that revenue (which is intended to fund capital costs) through either:
 - i. A targeted increase in the sewer connection fees in the NWA; putting the collection of funds for capital expenditures back into the development phase, or
 - ii. A modest, but uniform, sewer rate increase across the entire city. This would be in addition to the standard annual increase needed to cover increasing operating costs and rising fees paid to Met Council Environmental Services.

Staff is still working with the City's financial consultants to understand the likely impacts of these options, and therefore does not have a recommendation at this time. Additional work will be completed between the writing of this memo and the Council's November 1 work session to help inform the discussion at the work session.

REQUESTED ACTION

No formal action is being requested at the November 1 work session regarding either the utility connection fees or utility rates for 2022. However, Council questions, discussion and feedback will be helpful to staff in formulating a recommendation for action at an upcoming regular meeting. If Council supports or opposes any of the above options, or has other options that it would like explored, staff would appreciate hearing that during the work session discussion.

City of IGH – Utility Connection Fees

As established in Title 3, Chapter 4 of the City Code

The City Code contains the following water, sewer and stormwater connection fees, some of which are collected at the time of platting and others which are due at the time a building permit is issued.

Water Connection Fees

Fees Payable at Time of Plat

1. Water Plat Connection Fee

Fees Payable at Time of Building Permit

1. Water Building Permit Connection Unit Fee
2. Water Treatment Plant Fee
3. Water Core Connection Fee (based on water service size)

Sanitary Sewer Connection Fees

Fees Payable at Time of Plat

1. Sanitary Sewer Plat Connection Fee

Fees Payable at Time of Building Permit

1. MCES SAC Unit Fee
2. Sanitary Sewer Building Permit Connection Unit Fee
3. B-Line Special Connection Charge (applicable only to the B-Line area)
4. Sewer Core Connection Fee (based on water service size)

Stormwater Connection Fees

Fees Payable at Time of Plat

1. Storm Water Plat Connection Fee (*per city code, charged only in the NWA*)

NOTES:

Q. What is the MCES SAC Unit Fee?

A. MCES stands for Metropolitan Council Environmental Services and SAC stands for Sewer Availability Charge. MCES is the regional system that treats the wastewater collected by various city's local sanitary sewer systems. This is a fee charged to cover a property's share of the capital investment in this regional infrastructure.

Q. What is the “B-Line Area”?

A. The B-Line area is an area along the east and west sides of Hwy 52 – mostly north of 70th street, but including some land south of 70th, to which sewer was extended many years ago. Most of this area has developed, but some parcels remain undeveloped and would be subject to this connection charge if and when they do develop.

City of IGH – Utility Rates

The following categories of utility rates have historically been established annually by the City Council via Resolution. They are paid via quarterly utility bills issued to all serviced properties in the city.

WATER RATES

<u>Single Family Dwelling</u>	<u>Current Rates (2021)</u>
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The first 6,000 gallons or less	\$24.02
6,001 – 20,000 gallons	\$2.78 per 1,000
20,001 – 40,000 gallons	\$3.21 per 1,000
40,001 and more gallons	\$3.47 per 1,000

The minimum charge per quarter is for 6,000 gallons.

<u>Multi-Family/Mobile Homes</u>	
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The first 2,000 gallons or less	\$8.01
2,001 – 7,000 gallons	\$2.78 per 1,000
7,001 – 13,000 gallons	\$3.21 per 1,000
13,001 and more gallons	\$3.47 per 1,000

The minimum charge per unit per month is for 2,000 gallons.

<u>Commercial/Institutional/Industrial</u>	
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The first 2,000 gallons or less	\$8.01
2,001 – 7,000 gallons	\$2.78 per 1,000
7,001 – 13,000 gallons	\$3.21 per 1,000
13,001 and more gallons	\$3.47 per 1,000

The minimum charge per month is for 2,000 gallons.

<u>Special Senior Rates</u>	
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The first 6,000 gallons or less	\$11.78
6,001 and more gallons	same as applicable rates above

SEWER RATES

<u>Single Family Dwelling</u>	<u>Current Rates (2021)</u>
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The first 6,000 gallons or less	\$37.66
All over 6,000 gallons	\$4.75 per 1,000 gallons

The minimum charge per quarter is for 6,000 gallons.

<u>Multi-Family/Mobile Homes</u>	
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The first 2,000 gallons or less	\$12.53
All over 2,000 gallons	\$4.75 per 1,000 gallons

The minimum charge per unit per month is for 2,000 gallons.

Commercial/Institutional/Industrial

The first 2,000 gallons or less	\$12.53
All over 2,000 gallons	\$4.75 per 1,000 gallons

The minimum charge per month is for 2,000 gallons.

There is currently a \$2.00 per 1,000 gallons surcharge on sewer rates in the NWA. So, for example, the minimum charge per quarter for a single family dwelling in the NWA is currently \$49.66 per quarter – the \$37.66 per quarter base charge + \$12.00 surcharge (\$2.00 per 1,000 gallons x 6). The same surcharge is applied to all property types in the NWA.