



STAFF REPORT

DATE: August 24, 2021

TO: Honorable Mayor and City Council
FROM: Samuel Magureanu – Finance Director
AGENDA ITEM: 2022 Budget Information – General Fund, Utility Funds, Park Dedication Fund, Vehicle Replacement Fund, and Tax Levy

INTRODUCTION:

In preparation for adoption of the preliminary tax levy in September, this memo addresses the following information: discussion on preliminary levy, assumptions being used to prepare the preliminary budget, tax levy, and a discussion on capital improvement funding. Prior to this date, the City Administrator and Finance Director has met individually with all of the department heads and reviewed the draft requested budgets.

ISSUE BEFORE THE COUNCIL:

- 1) What changes, if any, should be made to the draft budgets?

PRELIMINARY LEVY

Historically, the City has used a financial forecasting model that helped in recommending the budget and levy to the City Council. For the last several years the city has adopted an increase of 2% in the tax rate. The forecasting model was reviewed and updated by the Finance Director, using market and historical data as well as County estimates, and it was used in the preparation of the draft 2022 budget and levy. These estimates were used to project the operating budgets, tax capacity and fiscal disparities components, which are key drivers in determining the City tax rate.

On the next page is an estimate of these numbers and a proposed tax rate for 2022 of 32.59%.

As is can be noted on the table on the next page, the 2021 tax rate was 23.477% with an overall levy of \$5,263,268 and the proposed 2022 tax rate is 32.59% with an overall levy of \$7,985,645. The proposed tax levy for 2022 would increase the tax rate by 38.83% from 2021.

There were few major factors that determined the 2022 increase in the tax rate:

- Borrowing for the New City Center and the 2021 Street Improvements. This increased the Debt Levy for 2022 by an estimated amount of \$1,014,325.77 or 70%. The City Center alone increased the 2022 Debt Levy by \$733,322.75 or 51%. See bellow presentation and discussion on the 2022 Debt Levy.
- \$985,000 increase in Public Works budget for Sealcoat, crack seal brings the 2022 budget to \$1,550,000, an increase of 174.34% from prior year budget. The 2021 budget for Sealcoating and Crack Sealing was \$565,000. The increase is catching up through 2019 constructed roads. There is no M/O scheduled for 2022. This will drop significantly in 2023.

- Staff changes. The City has budgeted for two full time fire fighters for \$90,997 each, one Code Enforcement Officer for \$79,717, and an Assistant Public Works Director for \$115,620. The proposed salaries include taxes and benefits.
- CIP Items: \$83,000 Turnout gear, \$50,000 Asphalt trailer, \$186,350 5th Street medians

Item		Actual Pay 2021 (A)	Proposed Pay 2022 (B)	% Change (C)
1. Levy before reduction for state aids		\$5,263,268	\$7,985,645	51.7%
2. State Aids	-	\$0	\$0	0.0%
3. Certified Property Tax Levy	=	\$5,263,268	\$7,985,645	51.724%
4. Fiscal Disparity Portion of Levy	-	\$271,597	\$271,597	0.0%
5. Local Portion of Levy	=	\$4,991,671	\$7,714,048	54.5%
6. Local Taxable Value	÷	21,261,511	\$23,667,969	11.3%
7. Local Tax Rate	=	23.477%	32.593%	38.8%
8. Market Value Referenda Levy		\$0	\$0	0.0%
9. Fiscal Disparity Portion of Levy (SD only)	-	\$0	\$0	0.0%
10. Local Portion of Levy	=	\$0	\$0	0.0%
11. Referenda Market Value	÷	0	0	0.0%
12. Market Value Referenda Rate	=	0.00000%	0.00000%	0.0%

Below shows estimated impact to various average valued homes % and \$ changes in tax levy.

Exhibit B

CITY OF Lake Elmo

Financial Management Plan Summary

Real City Taxes Paid by Average Homes

A. Property Tax Levy

	2021	2022	% Change	\$ Change
Operating Levy	\$3,553,282	\$5,252,585		
Existing Debt	\$1,438,390	\$1,447,137		
New Debt and Operating	\$0	\$1,014,326		
Total Tax Levy	\$4,991,672.23	\$7,714,047.97	54.5%	\$2,722,375.74

B. Taxes Paid-City Only

Market value	169,796	169,796		
Market Value Exclusion	21,958	21,958		
Taxable Market Value	147,838	147,838		
Tax capacity	1,478	1,478		
Property taxes	\$347.00	\$481.72	38.8%	\$134.72
Market value	226,395	226,395		
Market Value Exclusion	16,864	16,864		
Taxable Market Value	209,531	209,531		
Tax capacity	2,095	2,095		
Property taxes	\$491.85	\$682.82	38.8%	\$190.96
Market value	439,819	439,819		
Market Value Exclusion	-	-		
Taxable Market Value	439,819	439,819		
Tax capacity	4,398	4,398		
Property taxes	\$1,032.54	\$1,433.43	38.8%	\$400.89
Market value	565,987	565,987		
Market Value Exclusion	-	-		
Taxable Market Value	565,987	565,987		
Tax capacity	5,825	5,825		
Property taxes	\$1,367.56	\$1,898.53	38.8%	\$530.96

Tax Rate

23.47750% 32.59277%

The overall City levy is made up of the General Fund Operating Levy and the Debt Levies. The table below shows the Actual 2021 Debt Levy and the Proposed 2022 Debt Levy.

The GO 2021A Bonds are estimated since the bond issuance has not yet been finalized. The City expects to close on the bonds on December 7th, 2021.

Debt Levies		
Current Debt	2021 Debt Levy	2022 Debt Levy
GO 2010B	207,338	207,076
GO 2012B	67,313	65,417
GO 2014A	205,118	200,394
GO 2015A	12,723	14,508
GO 2016A	188,999	193,934
GO 2017A	339,904	344,104
GO 2018A Equip Cert	123,848	126,404
GO 2019A	293,148	295,301
<i>Total Current</i>	<u>1,438,390</u>	<u>1,447,137</u>
New Debt		
GO 2021A - City Hall/Fire		733,323
GO 2021A - Street Improvement		281,003
<i>Total New</i>		<u>1,014,326</u>
Total 2022 Debt Levy		<u><u>2,461,463</u></u>

OPERATING BUDGETS

Attachment #1 includes the entire General Fund Operating Budget, Utility Operating Budgets, Park Dedication Budget, and Vehicle Replacement Budget.

Salary and Benefits

The 2022 preliminary budget is currently being prepared assuming a 3% COLA adjustment for staff. Medical benefits are estimated to increase by 10%. Additionally, the City has budgeted for two full time fire fighters for \$90,997 each, one Code Enforcement Officer for \$79,717 (This position is split 80% Planning and 20% Building) , and an Assistant Public Works Director for \$115,620. The proposed salaries include taxes and benefits.

General Fund

Revenues are largely increased due to the proposed operating levy for the General Fund. Most other revenues, as noted in the bellow table, are proposed to remain relatively the same. The investment market continues to stay low and investment earnings are expected to decrease. Cable franchise

revenues best estimate, and State Fire Aid and Municipal State Aids (MSA) for road maintenance are based on the current estimates done this year. More detailed information on revenues is found in the attached budget.

General Fund Revenues \$ Change - Adopted 2021 to Proposed 2022	
Property Tax Levy	\$ 1,699,303
Building/Mechanical Permits	34,500
State Fire Aid	12,608
MSA Maintenance	16,934
Planning & Zoning Fees	19,150
Investment Earnings	(38,500)
Cable Franchise	(35,000)

Staff again worked on budgets to more accurately reflect costs in the proper departments and services as reflected in the attached budget sheets. The Administration budget remains fairly flat with the exception of an increase in the Assessing Services from the county and an increase in contracted services due to planned department operating audit.

Elections show an increase as there was no election in 2021.

Finance and Communication budgets are relatively flat, with the exception of planned department operating audit for finance.

Planning & Zoning budgets decreased as the operating audit was budgeted and completed in 2021, and Engineering budgets remain fairly flat.

City Hall budgets increased due to a budgeted increase in utilities driven by the construction of the New City Center (Staff moved back to 3800 and temporary trailer) and budgeted for security cameras for New City Center.

The Sheriff's contract assumes a 2.8% increase. The Fire Department contains the replacement of turnout gear and radios.

For 2022 Building Inspections continued to budget for a full time Building Official and two Inspectors and additional 20% for Code Enforcement Officer, and 3% increase in Inspector Contracted Service has been budgeted for MnSPECT to assist in Building Inspections. Alternatively these funds can be used for 3 additional Inspectors. A new vehicle for Building Inspections was budgeted in 2022.

Emergency Communications budget has increased due to repairs and replacement of siren pole.

Public Works is comprised of Streets (General Fund), Parks (General Fund), Water, Sewer, and Storm Water. For the last few years, public works hourly staff have submitted their timecards and identified which of the above departments they worked in each day. This has given us historical data to use in projecting where they will spend time in the future. Allocation changes for public works staff across all departments has been adjusted for 2022 based off 2020 YTD actual data. This resulted in a decrease in personnel expenses in Streets of 6.2% and an increase in Parks, Water, Sewer and Storm Water. The Streets Department budgets for Overtime and Temporary Employees has also increased. Overtime/On Call budget is based on actual 2021 projected amounts

and Temporary Employees increased due to an increase in pay to \$15h.

An additional \$985,000 increase in Public Works budget for Sealcoat, crack seal brings the 2022 budget to \$1,550,000, an increase of 174.34% from prior year budget. The increase is catching up through 2019 constructed roads. There is no M/O scheduled for 2022. This will drop significantly in 2023. The 2021 budget for Sealcoating and Crack Sealing was \$565,000.

Transfers have been added for Capital projects for Asphalt Hot Box for \$50,000 and \$186,350 for the street landscape for the 5th street medians.

As in past years, transfers to the Vehicle Replacement fund have risen from \$125,000 to \$150,000 for a total increase of \$25,000. For 2022 there will be no additional transfers to Vehicle Replacement Fund since the tax rate has increased from prior year by more than 2%. Historically, the City will allow for an additional transfer if the tax rate has not increased more than 2%.

General Fund Expenditure \$ Change - Adopted 2021 to Proposed 2022	
Assessing Services	\$ 9,763
Contracted Services - Admin	42,000
2022 Election	10,245
Contracted Services - Finance	20,000
Contracted Services - Planning	(11,000)
City Hall - Utilities	25,425
Sheriff Contract	26,227
Fire Department Equipment	92,286
Building Inspector/Code enforcement Officer	26,404
Inspector Contracted Services - Building	9,579
Emergency Communications - Sirene pole	16,786
Streets Personnel	(11,852)
Sealcoting & Crack Sealing	985,000
Capital Projects - Street	236,350
Transfers to Vehicle Replacement Fund - Street	85,714
Transfers to Vehicle Replacement Fund - Park portion	2,000
Transfers to Vehicle Replacement Fund - Building	9,728
Transfers to Vehicle Replacement Fund - Fire	52,558

Utility Funds

Revenues

Overall we have been conservative in our estimates for revenue as we have anticipated a slight slowdown in construction.

The Water Fund revenues for Water Availability Fee (WAC) budget decreased compared to prior year by 31% and it was partially offset by 11.5% increase in revenues from Water Sales. Further, the Sewer Connection Fee (SAC) revenue budget decreased by 46.5% compared to prior year and it was partially offset by a 16.6% increase in revenues from Sewer Sales. Storm Water sales are expected to increase by 20.5%. The 2022 budget for the Water, Sewer, and Storm Water Sales were

projected from the 2021 Utility Financial Management Plan.

Utility Funds Revenues \$ Change - Adopted 2021 to Proposed 2022	
Water Sales	118,264
WAC Charges	(513,000)
Sewer Sales	77,635
SAC Charges	(631,500)
Storm Water Sales	78,925

Expenditures

Utility funds personnel budgets have increased due to 2020 allocations and new Assistant Director for public works and full time Utility Clerk.

Water Materials and Supplies budgets increased due to Water Meters & Supplies by 41.8% (Includes sale of meters for Hamlet and 38/39th). Charges and Services increased by 26.26%. The increase was due to \$40,000 budgeted for Legal Services (Legal/lobbyist for WBL approp. issue), \$14,000 Building Repairs (Fill Station at Shop)

The remaining items relate to Capital Improvement Projects and Bond/Interest payments. We are proposing that there be a 1% increase in Water Rate for 2022.

The Sewer Fund operating fund is increased by 34.78% for Materials and Supplies (\$9,000 Bioxide chemical at Lisbon lift every 2-3 years) and 39.89% for Charges and Services (\$156,850 Sewer Utility – Met Council).

The remaining items relate to Capital Improvement Projects and Bond/Interest payments. We are proposing that there be a 1% increase in Sewer Rate for 2022.

The Storm Water Fund is also relatively flat showing no major changes in budgets from previous year.

We are proposing that there will be \$10 increase in Storm Water Rate for 2022.

All of the proposed increases follow City's Financial Management Plan for Water, Sanitary Sewer, and Storm Water.

Utility Funds Expenditure \$ Change - Adopted 2021 to Proposed 2022	
Water Meters & Supplies	60,600
Legal Services - Water	40,000
Building Repairs - Water	14,000
Repair/Supplies - Sewer	6,500
Sewer Utility - Met Council	156,850

EDA/Brookfield Building Fund

The EDA Fund will be closed in 2022 as the building will become part of the New City Center. Part of this transition includes the Refunding of the 2018A-EDA Bond as part of the GO 2021 Bonds. The 2018A Bonds were issued in 2018 for the purpose of acquiring the property by the EDA.

Park Dedication Fund

Revenues will increase \$215,825 or 63.16% from previous year budget. The 2022 budgeted revenues are estimates and relate to Bruggerman OP-PUD \$34,625 and Launch Properties for \$181,200. In 2021 the City Expects to collect 1 million from Royal Golf and it will be restricted for ballfields and scheduled in 2024. Additionally, the City budgeted expenditures \$331,430 for trail connections.

Vehicle Replacement Fund

Due to an increase of over 2% in tax rate the City will not be transferring any additional funds from the General fund into the Vehicle Replacement fund in 2022. However, the City will be transferring the scheduled \$150,000. Expenditures of \$396,000 were budgeted. \$30,000 Inspection Vehicle, \$41,000 Pickup Truck/Plow for PW, \$265,000 Dump Truck with Plow for PW, and Bobcat \$60,000 for PW.

Tax Impact

As noted in the graph above presented at the beginning of this memo, the current estimate is that the median value home at **\$439,819** would see an increase of about **\$400.89** in their city taxes in 2022.

Tax Rate Comparison

Washington County Tax Rates			
<u>Rank</u>	<u>Taxing Authority</u>	<u>2021</u>	<u>Proposed 2022</u>
1	Landfall	64.490	
2	Hastings	57.351	
3	Marine	56.172	
4	Newport	54.006	
5	Stillwater	52.814	
6	Willernie	51.674	
7	Oak Park Height	50.838	
8	Lake St. Croix Beach	40.727	
9	Forest Lake	40.640	
10	Hugo	39.293	
11	St. Paul Park	39.111	
12	Oakdale	38.820	
13	Cottage Grove	37.350	
14	Mahtomedi	37.307	
15	Bayport	33.791	
16	Lakeland	33.408	
17	Woodbury	32.298	
18	Afton	32.024	
19	Scandia	30.815	
20	Birchwood	29.231	
21	St. Mary's Point	24.111	
22	Lake Elmo	23.640%	32.593%
23	Lakeland Shores	23.381	
24	Grey Cloud Island	20.852	
25	White Bear Lake	20.355	
26	Stillwater Township	20.185	
27	Dellwood	19.204	
28	Baytown Township	16.372	
29	Denmark Township	15.891	
30	Grant	13.609	
31	May Township	11.518	
32	West Lakeland Township	10.877	
33	Pine Springs	9.034	

Process for This Evening:

For this evening, staff will discuss the 2022 Proposed Budget, outlining key points and answering any questions. We are seeking feedback on changes to make before the Council certifies a preliminary levy at the September 21st meeting.

ATTACHMENTS:

- 1) 2022 Proposed Master Budget Worksheet – All Budgets
- 2) Long-Range Financial Management Plan

Account Number	Description	2018	2019	2020	2021	Actual	2021	2022	Adopted 2021 to	Comments
		Actual	Actual	Actual	Adopted	6/30/2021	Projected	Proposed	Proposed 2022	
General Fund Revenues:										
Taxes										
101-410-1320-31010	Current Ad Valorem Taxes	2,216,047	2,738,122	3,250,895	3,522,782	1,104,876	3,522,782	5,222,485		48.25%
101-410-1320-31020	Delinquent Ad Valorem Taxes	15,785	11,702	20,115	15,000	26,221	26,221	15,000		0.00%
101-410-1320-31030	Delinquent Mobile Home Tax	16,079	18,680	16,819	15,000	2,913	2,913	15,000		0.00%
101-410-1320-31040	Fiscal Disparities	148,090	194,300	245,389	271,597	162,978	271,597	271,597		0.00%
101-410-1320-31520	30% Rental - County	-	2,551	-	-	4,420	4,420	-		#DIV/0!
101-410-1320-31910	Penalty & Interest on Taxes	719	1,038	1,162	500	43	64	100		-80.00%
101-000-0000-33620	Gravel Tax	-	-	3,370	-	-	-	-		#DIV/0!
Total Taxes		\$ 2,396,720	\$ 2,966,392	\$ 3,537,749	\$ 3,824,879	\$ 1,301,452	\$ 3,827,998	\$ 5,524,182		44.43%
Licenses and Permits										
101-410-1320-32110	Liquor License	8,700	12,600	9,342	8,300	-	10,000	10,000		20.48%
101-410-1320-32180	Wastehauler License	-	840	120	720	-	720	720		0.00%
101-410-1320-32181	General Contractor License	-	350	100	150	300	300	300		100.00%
101-410-1320-32183	Heating Contractor License	-	-	-	-	-	-	-		#DIV/0!
101-420-2400-32210	Building Permits	1,046,758	780,104	1,137,150	800,000	664,422	1,029,854	800,000		0.00% Residential only. 250 new homes
101-430-3100-32211	Driveway Permits	17,570	13,705	16,255	12,000	10,000	17,500	12,500		4.17%
101-420-2400-32212	Fireplace Permits	5,580	15,780	19,319	16,000	10,860	16,833	16,000		0.00%
101-420-2400-32220	Heating Permits	79,657	74,367	80,489	60,000	73,790	114,374	70,000		16.67%
101-420-2400-32230	Plumbing Permits	82,254	91,576	99,846	75,000	93,303	144,619	80,000		6.67%
101-420-2400-32232	Pool Permits	150	1,050	1,725	1,000	1,200	1,860	1,500		50.00%
101-420-2400-32213	Siding Permits	-	4,706	3,303	5,000	3,824	5,927	4,000		-20.00%
101-420-2400-32214	Roof Permits	-	12,309	15,475	10,000	13,032	20,200	15,000		50.00%
101-430-3100-32250	Utility Permits	61,620	36,898	34,974	21,600	23,398	30,000	30,000		38.89%
101-420-2220-32260	Burning Permit	2,050	1,585	1,550	1,500	1,275	1,740	1,700		13.33%
101-410-1320-32270	Massage Therapy Licenses	300	300	25	100	100	150	150		50.00%
101-420-2400-32275	Fire Suppression Permits	700	6,980	5,467	2,000	12,323	15,000	5,000		150.00%
101-420-2400-32278	Fire Permit Plan Check Fee	1,151	1,400	100	-	5,460	6,000	1,000		#DIV/0! Fire Alarm Systems
101-410-1320-32281	Golf Cart Operation Permit	-	30	30	30	30	30	30		0.00%
101-410-1320-32282	Miscellaneous Permits	25	100	175	100	88	100	100		0.00%
101-420-2400-32282	Miscellaneous Permits	3,790	3	100	-	-	-	-		#DIV/0!
Total Licenses and Permits		\$ 1,310,304	\$ 1,055,038	\$ 1,425,544	\$ 1,013,500	\$ 913,404	\$ 1,415,207	\$ 1,048,000		3.40%
Intergovernmental										
101-430-3100-33418	MSA - Maintenance	144,502	153,963	173,566	151,755	81,888	163,776	168,689		11.16%
101-420-2220-33420	State Fire Aid	64,533	68,975	76,608	64,000	-	64,000	76,608		19.70% Sept - Nov receipt for Relief Association
101-410-1320-33426	Coronavirus Aid	-	-	-	-	-	-	-		#DIV/0!
101-410-1930-33426	Miscellaneous State Grants	-	-	-	-	-	-	-		#DIV/0!
101-420-2220-33426	Miscellaneous State Grants	7,128	6,323	5,858	-	-	-	3,500		#DIV/0! Gear Washer matching grant
101-450-5200-33426	Miscellaneous State Grants	5,664	6,394	3,192	4,820	2,676	4,820	4,820		0.00% DNR/Sunfish Lake Trail Grooming
101-410-1320-33623	Payment in Lieu of Taxes	31,500	149,944	66,201	34,097	-	34,097	34,779		2.00% ISD 916 Service Fee Due in Dec. - 2% incr./yr. End in 2026
101-430-3100-33630	Grant Revenue	-	4,327	-	-	-	-	-		#DIV/0! S Washing Cty Watershed grant agreement
101-420-2220-33525	Other County Grants and Aids	4,190	2,889	-	-	-	3,400	-		#DIV/0!
101-410-1320-33521	Recycling Grant	-	16,534	-	-	-	11,951	10,000		#DIV/0!
Total Intergovernmental		\$ 261,635	\$ 415,882	\$ 330,010	\$ 256,172	\$ 84,564	\$ 282,044	\$ 298,396		16.48%
Charges for Services										
101-410-1910-34103	Zoning & Subdivision Fees	93,785	81,695	48,517	40,000	38,585	45,000	45,000		12.50%
101-420-2400-34104	Plan Check Fees	567,035	460,523	701,220	520,000	443,796	669,405	520,000		0.00%
101-410-1320-34105	Sale of Copies, Books, Maps	40	-	-	50	-	-	-		-100.00%
101-410-1520-34107	Assessment Searches	-	810	2,010	2,000	1,880	2,820	2,500		25.00%
101-420-2400-34207	Building Code Surcharges	60,740	-	5,067	-	42,909	-	-		#DIV/0! Pass Thru - not budgeted
101-450-5200-34710	Rent	12	12	-	-	-	-	-		#DIV/0!
101-410-1450-34111	Cable Operation Reimbursement	-	4,315	3,185	5,000	-	5,000	5,000		0.00% Offset with Cable Operators charge in Communications
101-420-2400-34112	Planning & Zoning Review Fee	29,400	26,600	34,200	20,000	20,634	30,000	25,000		25.00% \$100 every new review charged
101-430-3100-34114	Street Light Fee	4,902	1,161	4,338	1,000	1,548	1,935	1,500		50.00% Developer Agreements
101-410-1910-34115	Base Map Upgrading Fee	8,200	3,050	6,775	3,000	5,875	6,200	6,200		106.67% \$25/lot created
101-420-2400-34203	Day Care Inspections	50	-	-	-	-	-	-		#DIV/0!
101-410-1910-36206	Escrow Administration Fee	27,300	27,200	37,200	20,000	20,287	25,000	25,000		25.00% \$100 every new escrow is charged. Based on 250 new homes.
Total Charges for Services		\$ 791,464	\$ 605,366	\$ 842,512	\$ 611,050	\$ 575,513	\$ 785,360	\$ 630,200		3.13%
Fines and Forfeits										
101-420-2100-35100	Fines	50,857	36,696	33,584	35,000	19,569	35,000	35,000		0.00%
Total Fines and Forfeits		\$ 50,857	\$ 36,696	\$ 33,584	\$ 35,000	\$ 19,569	\$ 35,000	\$ 35,000		0.00%
Investment Earnings										
101-410-1320-36210	Interest Earnings	83,217	118,299	44,816	77,000	-	77,000	38,500		-50.00% Projected market is falling. This will be adjusted at EOY. Finance will estimate!
Total Investment Earnings		\$ 83,217	\$ 118,299	\$ 44,816	\$ 77,000	\$ -	\$ 77,000	\$ 38,500		-50.00%
Miscellaneous										
101-410-1320-31811	Cable Franchise Revenue	-	103,692	94,841	85,000	81,019	81,019	50,000		-41.18% Declining revenues do to fewer member cities and new franchise
101-410-1320-36100	Special Assessments	-	-	-	-	520	-	-		#DIV/0! clean up charges
101-410-1320-36200	Miscellaneous Revenue	1,845	15,730	21,710	3,000	154	3,000	3,000		0.00% misc. accts. Receivable, LMCIT dividend, misc. one-time revenues
101-420-2220-36200	Miscellaneous Revenue	-	23,783	2,574	-	-	-	-		#DIV/0!
101-430-3100-36200	Miscellaneous Revenue	-	25,403	24,059	500	2,083	2,500	500		0.00% Public Surplus Auction Rev
101-410-1910-36200	Miscellaneous Revenue	-	-	14,725	15,000	25	100	100		-99.33% AUAR
101-450-5200-36200	Miscellaneous Revenue	-	1,418	812	-	8,025	25	500		#DIV/0!
101-410-1320-36207	MCMA Grant	-	-	-	-	3,500	3,500	-		#DIV/0! Intern for Admin
101-410-1910-36236	Conservation Easement Fee	20,000	-	-	20,000	-	-	-		-100.00%
101-420-2220-36204	Reimbursements - Fire	20	-	5,150	-	9,765	15,627	5,000		#DIV/0! 2021 : \$4400 original reimbursement, \$11,227 additional one time reallocation from MBFTE
101-420-2220-36230	Donations-Fire	-	1,500	370	-	-	1,000	1,000		#DIV/0!
101-410-1320-36230	Donations	14,036	15,000	14,100	10,000	9,000	9,000	10,000		0.00% pull tabs from Jaycees sales at TP, NKT?
101-410-1320-34120	Tower Rent	53,531	129,587	113,316	112,517	47,000	112,517	114,767		2.00% Estimated from contracts. Sprint not yet received for 2021!
Total Miscellaneous		\$ 89,433	\$ 316,112	\$ 291,658	\$ 246,017	\$ 161,092	\$ 228,288	\$ 184,867		-24.86%
Prior Period Adjustments		32,332								
Total General Fund Revenues:		\$ 5,015,962	\$ 5,513,784	\$ 6,505,872	\$ 6,063,618	\$ 3,055,594	\$ 6,650,897	\$ 7,759,145		27.96%

Account Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	Actual 6/30/2021	2021 Projected	2022 Proposed	Adopted 2021 to Proposed 2022 Percent Change	Comments
General Fund Expenditures:										
1110	Mayor & Council									
Personnel										
101-410-1110-41030	Part-time Salaries	25,690	25,690	25,690	25,690	12,845	25,690	25,690	0.00%	
101-410-1110-41220	FICA Contributions	1,593	1,599	1,593	1,593	796	1,593	1,593	0.00%	
101-410-1110-41230	Medicare Contributions	373	373	373	373	186	373	373	0.00%	
101-410-1110-41510	Workers Compensation	237	119	136	130	118	130	150	15.00%	15% over 2021 Actual
Total Personnel		\$ 27,892	\$ 27,781	\$ 27,792	\$ 27,786	\$ 13,945	\$ 27,786	\$ 27,806	0.07%	
Materials and Supplies										
101-410-1110-42000	Office Supplies	-	78	212	125	-	125	125	0.00%	business cards, name tags, etc
101-410-1110-42001	Computer Reimbursement	1,000	1,000	-	3,000	2,859	2,859	-	-100.00%	e/o year exp
101-410-1110-43310	Mileage	-	-	-	300	-	300	300	0.00%	
101-410-1110-43185	IT Support	-	1,134	1,248	1,332	601	1,332	1,322	-0.78%	Allocation for 2022 has changed!!! Includes all the Rosville bill (IT Support, Software, and Telephone)
101-410-1110-42002	IT Hardware	-	-	-	-	-	-	-	#DIV/0!	
101-410-1110-43190	Software Programs	-	-	-	-	-	-	-	#DIV/0!	
Total Materials and Supplies		\$ 1,000	\$ 2,213	\$ 1,460	\$ 4,757	\$ 3,460	\$ 4,616	\$ 1,747	-63.28%	
Charges and Services										
101-410-1110-44300	Miscellaneous	164	6,910	5,295	7,250	1,785	7,250	7,500	3.45%	YS8, misc
101-410-1110-44330	Dues & Subscriptions	12,850	14,119	14,699	16,500	4,229	16,500	18,150	10.00%	LMC, MC, MA
101-410-1110-44370	Conferences & Training	-	450	-	1,000	175	500	1,000	0.00%	
Total Charges and Services		\$ 13,014	\$ 21,479	\$ 19,994	\$ 24,750	\$ 6,189	\$ 24,250	\$ 26,650	7.68%	
1110	Total Mayor & Council	\$ 41,906	\$ 51,473	\$ 49,246	\$ 57,293	\$ 23,595	\$ 56,652	\$ 56,202	-1.90%	
1320	Administration									
Personnel										
101-410-1320-41010	Full-time Salaries	214,777	260,732	163,213	169,407	83,457	169,407	176,559	4.22%	
101-410-1320-41030	Part-time Salaries	-	-	-	-	-	-	-	#DIV/0!	
101-410-1320-41020	Overtime	-	-	-	-	-	-	-	#DIV/0!	
101-410-1320-41040	Temporary Employees	-	-	4,780	-	1,532	1,532	-	#DIV/0!	No interns in 2022
101-410-1320-41210	PERA Contributions	16,114	18,358	19,774	12,706	6,502	12,706	13,242	4.22%	
101-410-1320-41216	MSRS Contributions - City Administration	-	-	-	1,649	573	1,649	1,540	-6.61%	
101-410-1320-41220	FICA Contributions	12,528	14,198	15,391	10,503	5,221	10,503	10,947	4.22%	
101-410-1320-41230	Medicare Contributions	2,805	3,344	3,711	2,456	1,221	2,456	2,560	4.24%	
101-410-1320-41300	Insurance	44,869	36,341	34,880	31,837	13,592	31,837	34,278	7.67%	est 10% increase in rates
101-410-1320-41325	Life Insurance	381	852	156	127	64	127	127	0.13%	
101-410-1320-41330	STD/LTD	1,536	1,178	2,172	905	471	905	927	2.46%	
101-410-1320-41420	Unemployment Benefits	461	-	-	-	-	-	-	#DIV/0!	
101-410-1320-41510	Workers Compensation	2,005	2,149	1,912	2,103	1,619	2,103	2,313	10.00%	10% over 2021 Actual
Total Personnel		\$ 295,477	\$ 337,152	\$ 245,989	\$ 231,693	\$ 114,253	\$ 233,225	\$ 242,493	4.66%	
Materials and Supplies										
101-410-1320-42000	Office Supplies	3,211	2,640	1,870	3,200	336	3,200	3,200	0.00%	
101-410-1320-42030	Printed Forms	-	-	-	100	-	100	100	0.00%	
Total Materials and Supplies		\$ 3,211	\$ 2,640	\$ 1,870	\$ 3,300	\$ 336	\$ 3,300	\$ 3,300	0.00%	
Charges and Services										
101-410-1320-43100	Assessing Services	7,983	85,831	91,773	97,625	100,475	100,475	107,388	10.00%	Wash Co bills June for previous year
101-410-1320-43040	Legal Services	132,928	80,390	120,251	87,500	30,542	87,500	87,500	0.00%	
101-410-1320-43150	Contract Services	3,109	2,155	821	3,000	439	3,000	45,000	1400.00%	Op Audit, Job Comp/Class Study, Shred it, misc
101-410-1320-43185	IT Support	7,291	6,936	7,574	7,350	3,650	7,350	5,262	-28.40%	Allocation for 2022 has changed!!! Includes all the Rosville bill (IT Support, Software, and Telephone)
101-410-1320-42002	IT Hardware	-	34	568	600	-	-	1,200	100.00%	two computers
101-410-1320-43190	Software Programs	2,011	3,000	-	2,540	-	2,540	-	-100.00%	1 additional license \$1000. Allocation for 2022 has changed!!!
101-410-1320-43210	Telephone	1,852	2,076	792	2,664	974	2,744	2,200	-17.42%	Sprint/Verizon
101-410-1320-43220	Postage	1,157	1,283	2,294	2,500	1,799	3,599	3,600	44.00%	more project mailings
101-410-1320-43310	Mileage	772	539	32	1,100	-	500	1,100	0.00%	
101-410-1320-43510	Legal Publishing	1,608	9,962	9,515	2,000	1,255	2,511	2,500	25.00%	
101-410-1320-43610	Insurance	25,565	32,212	40,970	45,067	41,177	41,177	45,294	10.00%	10% inc over 2021 actual
101-410-1320-44330	Dues & Subscriptions	1,919	1,746	1,731	2,200	1,413	2,000	2,200	0.00%	
101-410-1320-44370	Conferences & Training	2,637	1,394	600	5,000	550	1,150	5,000	0.00%	
101-410-1320-44371	Allocation to Building Inspections	-	-	-	(2,810)	-	(2,987)	(2,606)	-7.24%	Allocation of overhead charges to Bulding Dept
Total Charges and Services		\$ 188,832	\$ 227,558	\$ 276,921	\$ 256,336	\$ 182,274	\$ 251,559	\$ 305,638	19.23%	
Miscellaneous										
101-410-1320-44300	Miscellaneous	1,156	2,972	899	1,500	441	1,500	3,750	150.00%	Eagle Point Business Park Easement billing, employee recognition, etc
Total Miscellaneous		\$ 1,156	\$ 2,972	\$ 899	\$ 1,500	\$ 441	\$ 1,500	\$ 3,750	150.00%	
1320	Total Administration	\$ 488,675	\$ 570,322	\$ 525,678	\$ 492,829	\$ 297,303	\$ 489,584	\$ 555,181	12.65%	
1410	Elections									
Personnel										
101-410-1410-41030	Part-time Salaries	6,397	795	9,655	-	-	-	8,500	#DIV/0!	
101-410-1410-41510	Workers Compensation	-	-	-	-	-	-	-	#DIV/0!	
Total Personnel		\$ 6,397	\$ 795	\$ 9,655	\$ -	\$ -	\$ -	\$ 8,500	#DIV/0!	
Charges and Services										
101-410-1410-43310	Travel Expense	44	25	-	-	-	-	50	#DIV/0!	
101-410-1410-42000	Office Supplies	-	-	295	-	-	-	300	#DIV/0!	
101-410-1410-43510	Legal Notices Publishing	20	-	379	-	-	-	350	#DIV/0!	
101-410-1410-43150	Contract Services	1,660	1,660	1,660	3,150	3,100	3,100	3,195	1.43%	Wash. Cty. charges for elections
Total Charges and Services		\$ 1,724	\$ 1,685	\$ 2,334	\$ 3,150	\$ 3,100	\$ 3,100	\$ 3,895	23.65%	
Capital Outlay										
101-480-8000-45800	Other Equipment	-	-	-	-	-	-	-	#DIV/0!	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Miscellaneous										
101-410-1410-44300	Miscellaneous	630	159	1,054	-	-	-	1,000	#DIV/0!	Food & beverages for judges on election day
Total Miscellaneous		\$ 630	\$ 159	\$ 1,054	\$ -	\$ -	\$ -	\$ 1,000	#DIV/0!	
1410	Total Elections	\$ 8,751	\$ 2,639	\$ 13,043	\$ 3,150	\$ 3,100	\$ 3,100	\$ 13,395	325.24%	

Account Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	Actual 6/30/2021	2021 Projected	2022 Proposed	Adopted 2021 to Proposed 2022 Percent Change	Comments
1450	Communications									
Personnel										
101-410-1450-41010	Full-time Salaries	29,159	27,051	25,988	27,128	12,822	27,128	28,778	6.08%	
101-410-1450-41030	Part-time Salaries	-	-	-	-	-	-	-	#DIV/0!	
101-410-1450-41020	Overtime	-	-	-	-	-	-	-	#DIV/0!	
101-410-1450-41040	Temporary Employees	-	-	-	-	-	-	-	#DIV/0!	
101-410-1450-41210	PERA Contributions	2,187	1,907	2,046	2,035	961	2,035	2,158	#REF!	
101-410-1450-41220	FICA Contributions	1,792	1,543	1,692	1,682	795	1,682	1,784	#REF!	
101-410-1450-41230	Medicare Contributions	419	359	396	393	186	393	417	6.18%	
101-410-1450-41300	Insurance	4,604	5,462	2,676	6,909	1,599	6,909	7,438	7.66%	
101-410-1450-41325	Life Insurance	60	99	17	28	15	28	28	-1.45%	
101-410-1450-41330	STD/LTD	131	105	89	145	80	145	158	9.31%	
101-410-1450-41510	Workers Compensation	262	298	279	307	259	307	338	10.00%	
Total Personnel		\$ 38,613	\$ 36,824	\$ 33,183	\$ 38,627	\$ 16,717	\$ 38,627	\$ 41,100	6.40%	
Charges and Services										
101-410-1450-43090	Newsletter	2,870	3,179	1,122	1,200	615	1,291	1,400	16.67%	printing only (Split with Water and Sewer)
101-410-1450-43185	IT Support	36,861	2,619	3,778	2,789	592	2,789	1,134	-59.33%	Allocation for 2022 has changed!!! Includes all the Rosville bill (IT Support, Software, and Telephone)
101-410-1450-42002	IT Hardware	-	-	-	-	-	-	-	#DIV/0!	
101-410-1450-43190	Software Programs	2,550	-	-	-	-	-	700	#DIV/0!	
101-410-1450-43210	Telephone	-	-	-	-	-	-	-	#DIV/0!	
101-410-1450-43220	Postage	1,330	1,461	1,526	1,650	822	1,726	642	-61.09%	newsletter postage
101-410-1450-43310	Mileage	-	-	-	-	-	-	-	#DIV/0!	
101-410-1450-43510	Public Notices	-	-	-	-	-	-	-	#DIV/0!	
101-410-1450-43152	Cable Operations	5,050	4,645	3,295	5,000	770	5,000	5,000	0.00%	
101-410-1450-44370	Conferences and Training	-	-	-	500	-	-	-	-100.00%	
Total Charges and Services		\$ 48,661	\$ 11,904	\$ 9,722	\$ 11,139	\$ 2,799	\$ 10,806	\$ 8,876	-20.31%	
1450	Total Communications	\$ 87,274	\$ 48,728	\$ 42,905	\$ 49,766	\$ 19,517	\$ 49,433	\$ 49,976	0.42%	
1520	Finance									
Personnel										
101-410-1520-41010	Full-time Salaries	69,526	95,690	12,149	74,290	31,299	74,290	79,358	6.82%	higher paid position, more acct time in finance
101-410-1520-41030	Part-time Salaries	5,636	-	-	-	-	-	-	#DIV/0!	
101-410-1520-41020	Overtime	-	-	-	-	-	-	-	#DIV/0!	
101-410-1520-41040	Temporary Employees	-	5,568	-	7,102	2,711	-	-	-100.00%	No Intern in 2022
101-410-1520-41210	PERA Contributions	5,215	6,860	1,153	5,572	2,346	5,572	5,952	6.82%	
101-410-1520-41220	FICA Contributions	4,397	5,730	903	5,046	2,058	4,606	4,920	-2.49%	No Intern in 2022
101-410-1520-41230	Medicare Contributions	1,028	1,335	211	1,180	481	1,077	1,151	-2.48%	No Intern in 2022
101-410-1520-41300	Insurance	6,851	3,922	(64)	13,589	5,982	13,589	14,631	7.67%	more acct time in finance
101-410-1520-41325	Life Insurance	86	321	9	54	6	54	54	0.52%	
101-410-1520-41330	STD/LTD	41	490	45	457	34	457	468	2.37%	
101-410-1520-41420	Unemployment Benefits	5,537	-	-	-	-	-	-	#DIV/0!	
101-410-1520-41510	Workers Compensation	244	1,006	851	935	710	710	781	-16.47%	
Total Personnel		\$ 98,561	\$ 120,921	\$ 15,256	\$ 108,225	\$ 45,628	\$ 100,355	\$ 107,315	-0.84%	
Materials and Supplies										
101-410-1520-42000	Office Supplies	1,299	297	258	800	208	800	880	10.00%	
101-410-1520-42030	Printed Forms	1,039	1,301	-	1,000	153	1,000	1,670	67.00%	Check and deposit book costs
Total Materials and Supplies		\$ 2,338	\$ 1,597	\$ 258	\$ 1,800	\$ 361	\$ 1,800	\$ 2,550	41.67%	
Charges and Services										
101-410-1520-43010	Audit Services	29,820	9,246	9,105	8,227	1,465	8,227	8,706	5.82%	split GF, Water, Sewer, SW
101-410-1520-43150	Contract Services	79,620	1,750	43,155	10,000	14,959	17,951	30,000	200.00%	\$5,000 Misc - Consulting for new GASB implementations (GASB 87) 25K operational Audit
101-410-1520-43185	IT Support	1,680	3,893	4,446	4,157	2,064	4,157	2,266	-45.48%	Allocation for 2022 has changed!!! Includes all the Rosville bill (IT Support, Software, and Telephone)
101-410-1520-42002	IT Hardware	18	505	-	1,500	-	-	-	-100.00%	
101-410-1520-43190	Software Programs	18,973	3,419	5,743	2,919	330	2,919	7,192	146.40%	Accela support (slit with W, S, SW \$9226)/Banyon/Credit Card Services, Roseville
101-410-1520-43210	Telephone	580	528	-	613	-	613	-	-100.00%	No additional Phone. Budgeted with 43185
101-410-1520-43310	Mileage	168	-	-	500	-	100	200	-60.00%	
101-410-1520-44330	Dues & Subscriptions	2,071	1,294	650	2,300	460	1,000	1,470	-36.09%	GFOA and CAFR
101-410-1520-44370	Conferences & Training	642	455	-	3,200	-	500	1,600	-50.00%	
101-410-1520-44371	Allocation to Building Inspections	-	-	-	(2,324)	-	(1,152)	(1,751)	-24.64%	Allocation charge for Building Dept.
Total Charges and Services		\$ 133,573	\$ 21,090	\$ 63,099	\$ 31,092	\$ 19,278	\$ 34,315	\$ 49,683	59.79%	
Miscellaneous										
101-410-1520-44300	Miscellaneous	2,141	1,119	1,008	5,000	315	3,500	3,500	-30.00%	Bank Fees, Wire Transfer Fees, Excise Tax, Penalties, County charges, Health Partners, Ind Health Svs Network
Total Miscellaneous		\$ 2,141	\$ 1,119	\$ 1,008	\$ 5,000	\$ 315	\$ 3,500	\$ 3,500	-30.00%	
1520	Total Finance	\$ 236,614	\$ 144,727	\$ 79,621	\$ 146,117	\$ 65,581	\$ 139,970	\$ 163,049	11.59%	

Account Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	Actual 6/30/2021	2021 Projected	2022 Proposed	Adopted 2021 to Proposed 2022 Percent Change	Comments
1910	Planning & Zoning									
Personnel										
101-410-1910-41010	Full-time Salaries	148,529	161,971	152,276	163,494	76,678	163,494	223,805	36.89%	Added Code Enforcement Officer 80% Planning
101-410-1910-41030	Part-time Salaries	4,626	-	5,915	-	-	-	-	#DIV/0!	
101-410-1910-41020	Overtime	-	-	-	-	-	-	-	#DIV/0!	
101-410-1910-41040	Temporary Employees	-	4,096	-	7,102	3,400	-	-	-100.00%	No Intern in 2022
101-410-1910-41210	PERA Contributions	10,784	11,523	11,819	12,262	5,748	12,262	16,785	36.89%	
101-410-1910-41220	FICA Contributions	9,424	9,833	10,088	10,577	4,917	10,137	13,876	31.19%	
101-410-1910-41230	Medicare Contributions	2,204	2,290	2,359	2,474	1,150	2,371	3,245	31.17%	
101-410-1910-41300	Insurance	6,582	10,726	20,632	32,222	12,226	32,222	48,925	51.84%	
101-410-1910-41325	Life Insurance	294	340	53	129	30	129	182	40.70%	
101-410-1910-41330	STD/LTD	972	330	843	935	464	935	1,268	35.62%	
101-410-1910-41510	Workers Compensation	1,424	1,273	1,581	1,739	1,563	1,739	1,913	10.00%	
Total Personnel		\$ 184,839	\$ 202,382	\$ 205,567	\$ 230,934	\$ 106,176	\$ 223,288	\$ 309,999	34.24%	
Materials and Supplies										
101-410-1910-42000	Office Supplies	752	62	110	150	158	200	250	66.67%	
Total Materials and Supplies		\$ 752	\$ 62	\$ 110	\$ 150	\$ 158	\$ 200	\$ 250	66.67%	
Charges and Services										
101-410-1910-43020	Comprehensive Planning	50,885	7,796	744	400	-	-	-	-100.00%	Comp Plan complete, line item for consulting if needed
101-410-1910-43030	Engineering Services	11,170	16,450	10,255	12,000	1,584	10,000	10,000	-16.67%	
101-410-1910-43150	Contract Services	2,249	11,675	11,543	21,000	1,217	21,000	10,000	-52.38%	
101-410-1910-43185	IT Support	-	7,360	6,239	6,160	3,007	6,160	5,291	-14.11%	Roseville
101-410-1910-42002	IT Hardware	-	505	-	-	-	-	480	#DIV/0!	Code Enforcement Officer Computer at 80%
101-410-1910-43190	Software Programs	623	973	-	1,514	-	1,500	500	-66.97%	Roseville, Comp Plan Software
101-410-1910-43210	Telephone	724	528	-	600	-	600	680	13.33%	Cell for Code Enforcement Officer at 80%
101-410-1910-43220	Postage	79	-	-	150	-	100	100	-33.33%	
101-410-1910-43310	Mileage	158	271	40	100	-	50	300	200.00%	Conferences
101-410-1910-43510	Legal Publishing	2,185	1,091	1,374	1,200	371	700	700	-41.67%	
101-410-1910-44330	Dues & Subscriptions	170	354	372	500	-	500	500	0.00%	UU, AICP memberships
101-410-1910-44370	Conferences & Training	273	20	100	500	-	500	1,000	100.00%	APA Conference
Total Charges and Services		\$ 68,515	\$ 47,023	\$ 30,667	\$ 44,124	\$ 6,179	\$ 41,110	\$ 29,551	-33.03%	
Miscellaneous										
101-410-1910-44300	Miscellaneous	76	-	-	200	-	100	100	-50.00%	
Total Miscellaneous		\$ 76	\$ -	\$ -	\$ 200	\$ -	\$ 100	\$ 100	-50.00%	
1910	Total Planning & Zoning	\$ 254,182	\$ 249,467	\$ 236,344	\$ 275,408	\$ 112,513	\$ 264,698	\$ 339,900	23.42%	
1930	Engineering Services									
Charges and Services										
101-410-1930-43030	Engineering Services	31,770	38,482	30,000	40,000	12,500	30,000	35,000	-12.50%	
101-410-1930-43210	Telephone	-	-	-	-	-	-	-	#DIV/0!	
Total Charges and Services		\$ 31,770	\$ 38,482	\$ 30,000	\$ 40,000	\$ 12,500	\$ 30,000	\$ 35,000	-12.50%	
Capital Outlay										
101-480-8000-45900	Construction Projects	-	-	-	-	-	-	-	#DIV/0!	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
1930	Total Engineering Services	\$ 31,770	\$ 38,482	\$ 30,000	\$ 40,000	\$ 12,500	\$ 30,000	\$ 35,000	-12.50%	
1940	City Hall									
Materials and Supplies										
101-410-1940-42110	Cleaning Supplies	-	97	17	100	-	100	200	100.00%	increase for moving staff back to 3800
101-410-1940-42230	Building Repair Supplies	801	124	107	800	72	800	1,000	25.00%	
Total Materials and Supplies		\$ 801	\$ 221	\$ 124	\$ 900	\$ 72	\$ 900	\$ 1,200	33.33%	
Charges and Services										
101-410-1940-43185	IT Support	-	5,244	5,769	6,039	2,781	6,039	1,322	-78.12%	Allocation for 2022 has changed!!! Includes all the Rosville bill (IT Support, Software, and Telephone)
101-410-1940-42002	IT Hardware	-	505	-	-	-	-	-	#DIV/0!	
101-410-1940-43190	Software Programs	-	-	-	-	-	-	-	#DIV/0!	
101-410-1940-43210	Telephone	870	893	-	903	-	903	-	-100.00%	
101-410-1940-43810	Electric Utility	3,686	3,506	3,033	4,555	1,805	4,555	17,592	286.21%	xcel-increase for moving staff back to 3800, brookfield and temp trailer
101-410-1940-43840	Refuse	1,402	1,783	1,608	1,648	876	1,648	1,697	3.00%	
101-410-1940-44010	Repairs/Maint Contractual Bldg	11,353	5,984	5,855	6,600	4,566	6,600	13,200	100.00%	cintas and cleaning, increase every week cleaning rather than e/o
101-410-1940-44040	Repairs/Maint Contractual Eqpt	14,434	11,577	10,795	16,000	7,421	16,000	16,000	0.00%	
101-410-1940-44120	Rentals - Building	7,998	-	-	-	-	-	-	#DIV/0!	
101-410-1940-44371	Allocation to Building Inspections	-	-	-	(15,482)	-	(15,482)	(32,623)	110.72%	Allocation to Building Inspection department
Total Charges and Services		\$ 39,745	\$ 29,583	\$ 27,151	\$ 20,263	\$ 17,449	\$ 20,263	\$ 17,188	-15.18%	
Miscellaneous										
101-410-1940-44300	Miscellaneous	1,286	1,276	828	1,800	535	1,800	30,000	1566.67%	includes security cameras for new city center (\$13k) and final year of taxes on 3880 (\$15k)
Total Miscellaneous		\$ 1,286	\$ 1,276	\$ 828	\$ 1,800	\$ 535	\$ 1,800	\$ 30,000	1566.67%	
1940	Total City Hall	\$ 41,832	\$ 31,079	\$ 28,103	\$ 22,963	\$ 18,056	\$ 22,963	\$ 48,388	110.72%	
2100	Police									
Charges and Services										
101-420-2100-43150	Law Enforcement Contract	665,309	702,403	761,969	920,183	634	920,183	946,410	2.85%	
101-420-2100-44300	Misc. - Community Event	1,800	-	-	1,800	-	1,800	1,800	0.00%	
Total Charges and Services		\$ 667,109	\$ 702,403	\$ 761,969	\$ 921,983	\$ 634	\$ 921,983	\$ 948,210	2.84%	
2100	Total Police	\$ 667,109	\$ 702,403	\$ 761,969	\$ 921,983	\$ 634	\$ 921,983	\$ 948,210	2.84%	
2150	Prosecution									
Charges and Services										
101-420-2150-43045	Attorney Criminal	42,164	46,434	48,392	51,000	20,900	51,000	51,000	0.00%	est as contract ends 2021
Total Charges and Services		\$ 42,164	\$ 46,434	\$ 48,392	\$ 51,000	\$ 20,900	\$ 51,000	\$ 51,000	0.00%	
2150	Total Prosecution	\$ 42,164	\$ 46,434	\$ 48,392	\$ 51,000	\$ 20,900	\$ 51,000	\$ 51,000	0.00%	

Account Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	Actual 6/30/2021	2021 Projected	2022 Proposed	Adopted 2021 to Proposed 2022 Percent Change	Comments
2220	Fire									
Personnel										
101-420-2220-41010	Full-time Salaries	85,800	82,175	73,917	169,562	58,102	169,562	344,251	103.02%	Add 2 FT Firefighter's
101-420-2220-41030	Part-time Salaries	114,980	186,057	178,775	191,527	50,889	101,778	94,240	-50.80%	PT adjustments based on 2 FT staff.
101-420-2220-41035	Paid On Call Salaries	73,656	59,412	48,447	75,000	45,742	91,484	94,229	25.64%	Reflects increased training, all call response, EM Responder pay, FF/II class pay
101-420-2220-41210	PERA Contributions	31,340	37,736	28,053	42,012	20,408	42,012	72,932	73.60%	
101-420-2220-41220	FICA Contributions	10,945	14,185	14,323	27,038	2,284	22,495	33,029	22.16%	
101-420-2220-41230	Medicare Contributions	3,709	4,408	4,733	6,323	2,203	5,261	7,724	22.16%	
101-420-2220-41300	Insurance	14,878	15,126	9,883	31,726	11,900	31,726	69,741	119.82%	addl full time fire fighters
101-420-2220-41325	Life Insurance	120	312	-	120	20	120	252	110.10%	
101-420-2220-41330	STD/LTD	528	484	579	1,108	230	1,108	2,286	106.31%	
101-420-2220-41420	Unemployment Benefits	20	2,431	653	2,500	-	-	-	-100.00%	
101-420-2220-41510	Workers Compensation	31,635	41,977	47,294	52,023	39,378	39,378	43,316	-16.74%	
Total Personnel		\$ 367,612	\$ 444,303	\$ 406,656	\$ 598,939	\$ 231,156	\$ 504,925	\$ 762,000	27.23%	
Materials and Supplies										
101-420-2220-42000	Office Supplies	1,136	1,413	920	1,000	418	836	1,000	0.00%	
101-420-2220-42080	EMS Supplies	236	2,317	4,066	2,400	1,023	2,400	2,400	0.00%	
101-420-2220-42090	Fire Prevention	332	651	1,710	2,000	70	1,900	2,000	0.00%	
101-420-2220-42120	Fuel, Oil and Fluids	13,252	13,948	7,683	14,000	4,708	11,770	14,000	0.00%	
101-420-2220-42400	Small Tools & Equipment	27,785	16,076	15,261	24,679	21,022	29,422	25,419	3.00%	
Total Materials and Supplies		\$ 42,741	\$ 34,405	\$ 29,640	\$ 44,079	\$ 27,240	\$ 46,328	\$ 44,819	1.68%	
Charges and Services										
101-420-2220-43050	Physicals	8,796	8,878	4,883	8,300	4,636	8,678	8,500	2.41%	2 FT, 4 POC - Annual Physicals not done 2020 (COVID), resume in 2021
101-420-2220-43150	Contract Services	1,000	11,115	41,635	3,500	2,550	3,500	3,500	0.00%	Actuarial Fees for Relief Association \$1000. Risk Assessment, might increase.
101-420-2220-43185	IT Support	-	21,605	20,550	18,843	9,904	18,843	19,418	3.05%	Allcoation for 2022 has changed!!! Includes all the Rosville bill (IT Support, Software, and Telephone)
101-420-2220-42002	IT Hardware	-	2,554	-	1,200	-	1,200	3,400	183.33%	CAD Units for CV1 and T1. No Computer Replacement in 2022 per Dustin.
101-420-2220-43190	Software Programs	-	341	-	-	-	-	3,730	#DIV/0!	Moved out of Dues / Subscriptions - Staff scheduling software
101-420-2220-43210	Telephone	3,798	3,274	4,657	4,674	2,460	4,440	4,660	-0.30%	Verizon: CAD and Cell Data plans - add 2 more devices in 2022. Sprint bill out
101-420-2220-43230	Radio	18,928	18,200	19,525	20,000	4,056	21,200	21,499	7.50%	Pager replacement/ additions. Does not include any radio replacements.
101-420-2220-43310	Mileage	370	178	190	500	-	500	500	0.00%	
101-420-2220-43630	Insurance	7,195	7,825	9,515	10,467	9,563	10,467	11,514	10.00%	
101-420-2220-43810	Electric Utility	12,756	13,441	11,002	15,450	7,115	15,450	15,914	3.00%	
101-420-2220-43840	Refuse	586	746	707	1,030	427	1,030	1,061	3.00%	
101-420-2220-44010	Repairs/Maint Bldg	14,543	10,688	7,077	9,000	7,399	10,520	9,000	0.00%	Station #2 Septic Pumping
101-420-2220-44040	Repairs/Maint Eqpt	48,372	57,265	50,801	43,920	13,530	40,960	39,528	-10.00%	Decrease due to updated fleet with newer vehicles.
101-420-2220-44170	Uniforms	8,615	8,133	7,696	10,000	7,678	10,000	10,000	0.00%	New hire uniform needs
101-420-2220-44330	Dues & Subscriptions	4,285	3,998	2,779	6,330	5,705	6,330	3,450	-45.50%	NFPA Code Subscription service
101-420-2220-44350	Books	-	1,400	1,064	1,000	244	1,000	1,000	0.00%	
101-420-2220-44370	Conferences & Training	17,743	14,174	23,427	20,580	3,878	25,276	24,568	19.38%	4 POC New Hires, New Officer training / Continuing Education
Total Charges and Services		\$ 146,988	\$ 183,814	\$ 205,773	\$ 174,794	\$ 79,153	\$ 179,394	\$ 181,241	3.69%	
Capital Outlay										
101-420-2220-47200	Transfer to Vehicle Replacement Fund - Fire							52,558		
101-480-8000-45800	Equipment	-	-	-	-	-	-	92,286	#DIV/0!	Turnout gear replacements and radio grant match
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,844	#DIV/0!	
Miscellaneous										
101-420-2220-44300	Miscellaneous	1,524	1,492	439	2,000	435	-	2,000	0.00%	
Total Miscellaneous		\$ 1,524	\$ 1,492	\$ 439	\$ 2,000	\$ 435	\$ -	\$ 2,000	0.00%	
2220	Total Fire	\$ 558,866	\$ 664,014	\$ 642,509	\$ 819,812	\$ 337,985	\$ 730,647	\$ 1,134,905	38.43%	
2250	Fire Relief									
Charges and Services										
101-420-2250-44920	Fire State Aid	64,533	68,975	76,608	64,000	-	64,000	76,608	19.70%	Relief Assoc. pass through
Total Charges and Services		\$ 64,533	\$ 68,975	\$ 76,608	\$ 64,000	\$ -	\$ 64,000	\$ 76,608	19.70%	
2250	Total Fire Relief	\$ 64,533	\$ 68,975	\$ 76,608	\$ 64,000	\$ -	\$ 64,000	\$ 76,608	19.70%	

Account Number	Description	2018	2019	2020	2021	Actual	2021	2022	Adopted 2021 to	
		Actual	Actual	Actual	Adopted	6/30/2021	Projected	Proposed	Proposed 2022	Comments
2400	Building Inspection									
Personnel										
101-420-2400-41010	Full-time Salaries	210,186	214,668	245,057	400,707	139,015	305,834	427,111	6.59%	Continue to budget for B.O. Added Code Enforcement Officer 20% Building
101-420-2400-41030	Part-time Salaries	-	-	-	-	-	-	-	#DIV/0!	
101-420-2400-41020	Overtime	-	2,996	-	-	-	-	-	#DIV/0!	
101-420-2400-41040	Temporary Employees	-	-	-	-	-	-	-	#DIV/0!	
101-420-2400-41210	PERA Contributions	15,769	14,824	16,888	30,053	10,837	22,938	32,033	6.59%	
101-420-2400-41216	MSRS Contributions -City Admin	-	-	-	504	193	504	519	2.94%	
101-420-2400-41220	FICA Contributions	12,619	12,481	13,347	24,844	7,918	18,962	26,481	6.59%	
101-420-2400-41230	Medicare Contributions	2,951	2,907	3,195	5,810	1,919	4,435	6,193	6.59%	
101-420-2400-41300	Insurance	28,792	23,088	35,196	81,179	27,470	81,179	90,962	12.05%	
101-420-2400-41325	Life Insurance	297	635	124	331	95	331	344	3.94%	
101-420-2400-41330	STD/LTD	1,136	668	822	2,341	600	2,341	2,473	5.64%	
101-420-2400-41510	Workers Compensation	2,567	2,070	4,377	4,815	4,222	4,222	4,644	-3.55%	
Total Personnel		\$ 274,318	\$ 274,337	\$ 319,008	\$ 550,584	\$ 192,269	\$ 440,745	\$ 590,760	7.30%	
Materials and Supplies										
101-420-2400-42000	Office Supplies	865	558	698	1,750	33	1,000	1,750	0.00%	new staff supplies
101-420-2400-42030	Printed Forms	-	-	-	350	-	350	350	0.00%	
101-420-2400-42120	Fuel, Oil and Fluids	2,841	1,976	2,123	3,600	1,793	3,600	4,000	11.11%	
Total Materials and Supplies		\$ 3,706	\$ 2,534	\$ 2,821	\$ 5,700	\$ 1,825	\$ 4,950	\$ 6,100	7.02%	
Charges and Services										
101-420-2400-43030	Engineering	-	3,548	245	5,000	-	5,000	5,000	0.00%	
101-420-2400-43150	Inspector Contract Services	-	142,283	755,966	319,300	346,612	866,530	328,879	3.00%	MnSPECT (or equivalent of 3 FTEs) Incl contract for op audit
101-420-2400-43185	IT Support	4,312	6,667	9,688	6,820	6,368	6,820	13,378	96.16%	Allcoation for 2022 has changed!!! Includes all the Rosville bill (IT Support, Software, and Telephone)
101-420-2400-42002	IT Hardware	-	1,480	-	700	546	546	2,520	260.00%	Computer Desktops 3. Also added 20% computer cost for Code Enforcement Officer
101-420-2400-43190	Software Programs	-	986	395	1,100	-	3,280	3,500	218.18%	i-pads and PermitWorks,Roseville
101-420-2400-43210	Telephone	3,579	3,323	3,242	3,760	2,050	4,100	6,170	64.10%	Sprint, verizon card costs. One additional phone for new staff and Code Enforcement officer
101-420-2400-43630	Insurance	3,566	2,790	3,387	4,962	3,404	3,404	5,458	10.00%	
101-420-2400-44040	Repairs/Maint Eqpt	1,012	2,000	1,717	1,500	49	1,500	1,500	0.00%	
101-420-2400-44170	Uniforms	560	260	190	800	90	500	1,200	50.00%	Jackets, shirts, ID's
101-420-2400-44330	Dues & Subscriptions	65	260	130	500	65	130	500	0.00%	
101-420-2400-44350	Books	231	1,168	595	600	317	600	1,800	200.00%	
101-420-2400-44370	Conferences & Training	2,885	2,705	791	3,200	850	1,700	4,000	25.00%	
Total Charges and Services		\$ 16,209	\$ 167,470	\$ 776,346	\$ 348,242	\$ 360,351	\$ 894,110	\$ 373,905	7.37%	
Capital Outlay										
101-420-2400-47200	Transfer Out to Vehicle Replacement - Building							9,728		
101-480-2400-45500		-	-	-	-	-	-	-	#DIV/0!	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,728	#DIV/0!	
Miscellaneous										
101-420-2400-44371	Allocations from Admin, Finance, City Hall	-	-	-	20,616	-	19,620	36,981	79.38%	
101-420-2400-44300	Miscellaneous	-	266	152	1,000	325	1,000	1,000	0.00%	
Total Miscellaneous		\$ -	\$ 266	\$ 152	\$ 21,616	\$ 325	\$ 20,620	\$ 37,981	75.71%	
2400	Total Building Inspection	\$ 294,233	\$ 444,607	\$ 1,098,326	\$ 926,142	\$ 554,770	\$ 1,360,425	\$ 1,018,474	9.97%	
2500	Emergency Communications									
Charges and Services										
101-420-2500-43150	Contract Services	900	1,933	900	3,350	1,254	-	20,136	501.07%	Increase due to repair/replace siren pole.
Total Charges and Services		\$ 900	\$ 1,933	\$ 900	\$ 3,350	\$ 1,254	\$ -	\$ 20,136	501.07%	
2500	Total Emergency Communications	\$ 900	\$ 1,933	\$ 900	\$ 3,350	\$ 1,254	\$ -	\$ 20,136	501.07%	
2700	Animal Control									
Charges and Services										
101-420-2700-43150	Contract Services	10,930	19,902	13,066	13,000	4,400	13,000	13,000	0.00%	
Total Charges and Services		\$ 10,930	\$ 19,902	\$ 13,066	\$ 13,000	\$ 4,400	\$ 13,000	\$ 13,000	0.00%	
2700	Total Animal Control	\$ 10,930	\$ 19,902	\$ 13,066	\$ 13,000	\$ 4,400	\$ 13,000	\$ 13,000	0.00%	

Account Number	Description	2018	2019	2020	2021	Actual	2021	2022	Adopted 2021 to	Comments
		Actual	Actual	Actual	Adopted	6/30/2021	Projected	Proposed	Proposed 2022	
3100	Streets									
Personnel										
101-430-3100-41010	Full-time Salaries	357,436	382,736	344,197	412,315	156,572	412,315	386,752		-6.20% Reallocated based upon 2020 YTD actual re: time allocation. New Assistant Director split with other departments.
101-430-3100-41030	Part-time Salaries	-	-	126	-	-	-	-		#DIV/0!
101-430-3100-41020	Overtime	4,676	12,217	22,670	6,000	4,302	9,464	9,748		62.47% On call and overtime. Based on actuals
101-430-3100-41040	Temporary Employees	2,550	4,527	-	12,500	826	7,000	18,000		44.00% 40h x 15weeks x 2 = 18,000. Increased pay to \$15h
101-430-3100-41210	PERA Contributions	26,793	28,848	28,634	31,374	12,060	31,633	29,738		-5.22%
101-430-3100-41220	FICA Contributions	21,864	23,455	22,644	26,711	9,612	26,584	25,699		-3.79%
101-430-3100-41230	Medicare Contributions	5,113	5,463	5,322	6,247	2,248	6,217	6,010		-3.79%
101-430-3100-41300	Insurance	63,766	79,988	73,684	92,920	36,656	92,920	86,942		-6.43%
101-430-3100-41325	Life Insurance	536	1,706	320	427	159	427	379		-11.28%
101-430-3100-41330	STD/LTD	1,750	1,496	3,075	2,267	952	2,267	2,166		-4.44%
101-430-3100-41600	Safety Clothing Allowance	160	515	277	600	-	600	800		33.33% Boots (\$200 per person allocated by Salary Allocation)
101-430-3100-41420	Unemployment Benefits	3,636	-	-	-	-	-	-		#DIV/0!
101-430-3100-41510	Workers Compensation	23,593	31,402	37,462	41,208	49,530	49,530	54,483		32.21%
Total Personnel		\$ 511,872	\$ 572,353	\$ 538,412	\$ 632,569	\$ 272,917	\$ 638,959	\$ 620,717		-1.87%
Materials and Supplies										
101-430-3100-42000	Office Supplies	443	1,368	247	500	233	500	500		0.00%
101-430-3100-42120	Fuel, Oil and Fluids	41,006	17,663	20,358	21,000	10,879	21,000	22,000		4.76% more roads to maintain
101-430-3100-42150	Operating Supplies	5,606	16,628	9,998	9,500	4,529	9,500	9,500		0.00%
	Contract Service ROW	-	-	-	-	-	-	-		#DIV/0!
101-430-3100-42210	Repair/Maint. Supplies	28,270	12,678	6,131	10,000	5,857	9,000	10,000		0.00%
101-430-3100-42212	Repair/Maint. Supplies S&I	228	8,834	9,484	10,000	6,301	10,000	10,000		0.00%
101-430-3100-42240	Street Maintenance & Landscaping - Materials	31,198	50,356	22,135	39,000	17,975	33,000	35,000		-10.26% Sealcoat and Crackseal materials - potholes, landscape fixes, etc,
101-430-3100-42250	Street Maintenance	6,371	146	-	-	-	-	-		#DIV/0!
101-430-3100-42260	Street Signs	8,944	3,287	4,020	4,000	354	4,000	4,000		0.00%
101-430-3100-42290	Sand/Salt S&I	125,999	129,492	111,880	85,000	53,325	53,325	62,000		-27.06% Ordered 800 tons of regular, have 700 tons of treated and 500 tons of regular on hand
101-430-3100-42400	Small Tools & Minor Equipment	6,166	16,188	3,095	4,500	2,466	4,500	4,500		0.00%
101-430-3100-44375	Personal Protection Equipment	1,188	800	1,411	1,200	59	1,200	1,200		0.00%
Total Materials and Supplies		\$ 255,419	\$ 257,439	\$ 188,759	\$ 184,700	\$ 101,978	\$ 146,025	\$ 158,700		-14.08%
Charges and Services										
101-430-3100-43030	Engineering Services	7,844	13,178	12,938	14,000	2,210	14,000	14,000		0.00% ROW permits
101-430-3100-43090	Sealcoating & Crack Sealing	115,018	795,917	552,506	565,000	275,228	565,000	1,550,000		174.34% Sealcoat, crack seal -catching us up through 2019 constructed roads- no M/O scheduled for 2022- this will drop significantly in 2023. Tru
101-430-3100-43150	Contract Services	(3,461)	20,364	18,572	24,000	6,037	20,000	24,000		0.00% Striping, guard rail repair, tree trimming, mowing, etc,
101-430-3100-43185	IT Support	6,191	15,869	11,185	12,976	4,392	12,976	17,309		33.40% Allocation for 2022 has changed!!! Includes all the Rossville bill (IT Support, Software, and Telephone)
101-430-3100-42002	IT Hardware	37	513	-	750	-	-	750		0.00% 1 Computer
101-430-3100-43190	Software Programs	-	1,540	3,662	1,750	5,344	6,000	8,263		372.14% BeHive Asset Mgmt-added sign modual \$2500 and goodpoint
101-430-3100-43210	Telephone	6,156	3,946	3,840	5,500	2,306	5,000	5,000		-9.09% Sprint, TDS, Verizon , Comcast
101-430-3100-43230	Radio	24,117	4,091	4,001	5,000	2,120	4,700	6,750		35.00% Wash Co. fees. Add Radio
101-430-3100-43310	Mileage	-	280	-	250	-	-	100		-60.00%
101-430-3100-43510	Public Notices	-	212	134	212	-	212	212		0.00%
101-430-3100-43630	Insurance	17,740	19,293	23,443	25,787	23,562	25,787	28,366		10.00%
101-430-3100-43810	Electric Utility	65,937	25,795	31,544	25,000	13,613	27,000	30,000		20.00% US Solar Subscripion/Traffic Signals/PW Electric. Add square footage
101-430-3100-43811	Street Lights	-	39,576	41,778	39,000	23,831	45,000	45,000		15.38%
101-430-3100-43840	Refuse	5,998	7,420	5,294	4,600	2,795	5,500	5,500		19.57%
101-430-3100-44010	Repairs/Maint Bldg.	35,637	21,541	4,488	12,000	2,698	10,000	12,000		0.00%
101-430-3100-44030	Repairs/Maint Imp Other Than Bldg.	2,955	298	2,848	650	579	750	850		30.77%
101-430-3100-44040	Repairs/Maint Equip	27,429	28,422	9,971	29,500	6,266	20,000	20,000		-32.20%
101-430-3100-44041	Repairs/Maint Equip S&I	1,182	19,872	13,504	14,000	2,220	12,000	13,000		-7.14%
101-430-3100-44130	Equipment Rental	2,500	163	1,845	2,000	-	1,250	1,250		-37.50%
101-430-3100-44170	Uniforms	8,047	5,605	5,531	5,700	2,651	5,600	5,700		0.00% Allocate to all dept
101-430-3100-44330	Dues & Subscriptions	661	606	614	750	294	750	750		0.00%
101-430-3100-44370	Conferences & Training	2,956	6,043	463	4,500	540	3,500	4,175		-7.22%
Total Charges and Services		\$ 326,945	\$ 1,030,568	\$ 748,240	\$ 792,925	\$ 376,685	\$ 785,025	\$ 1,792,975		126.12%
Capital Outlay										
101-430-3100-47200	Transfer to Vehicle Replacement Fund - Streets							85,714		
101-480-3100-45500							-	236,350		#DIV/0! Patching trailer and median. \$186,350 to the street landscape budget for 2022 for the 5th St medians
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,064		#DIV/0!
Miscellaneous										
101-430-3100-44300	Miscellaneous	559	1,866	689	1,000	461	461	475		-52.50%
Total Miscellaneous		\$ 559	\$ 1,866	\$ 689	\$ 1,000	\$ 461	\$ 461	\$ 475		-52.50%
3100	Total Streets	\$ 1,094,795	\$ 1,862,226	\$ 1,476,101	\$ 1,611,194	\$ 752,041	\$ 1,570,470	\$ 2,894,931		79.68%

Account Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	Actual 6/30/2021	2021 Projected	2022 Proposed	Adopted 2021 to Proposed 2022 Percent Change	Comments
5200	Parks & Recreation									
Personnel										
101-450-5200-41010	Full-time Salaries	64,831	80,410	93,671	72,988	43,382	72,988	91,652	25.57%	Reallocated based upon 2020 YTD actual re: time allocation. New Assistant Director split with other departments.
101-450-5200-41030	Part-time Salaries	-	47	8,378	-	-	-	-	#DIV/0!	
101-450-5200-41020	Overtime	-	97	315	-	-	-	-	#DIV/0!	
101-450-5200-41040	Temporary Employees	9,311	4,725	605	10,000	1,862	7,000	10,500	5.00%	Seasonal Workers/Park Summer-Ice Rink Winter
101-450-5200-41210	PERA Contributions	4,977	5,628	7,366	5,474	3,252	5,474	6,874	25.57%	
101-450-5200-41220	FICA Contributions	4,493	4,886	6,443	5,145	2,709	4,959	6,333	23.10%	
101-450-5200-41230	Medicare Contributions	1,051	1,138	1,510	1,203	633	1,160	1,481	23.13%	
101-450-5200-41300	Insurance	5,590	11,314	18,768	15,415	9,563	15,415	19,748	28.11%	
101-450-5200-41325	Life Insurance	57	322	82	67	41	67	81	21.16%	
101-450-5200-41330	STD/LTD	181	241	713	401	254	401	514	28.19%	
101-450-5200-41600	Safety Clothing Allowance	-	175	240	350	270	270	270	-22.86%	Boots (\$200 per person allocated by Salary Allocation)
101-450-5200-41420	Unemployment Benefits	-	-	-	-	-	-	-	#DIV/0!	
101-450-5200-41510	Workers Compensation	22,078	8,772	9,910	10,901	4,145	10,901	11,991	10.00%	
Total Personnel		\$ 112,569	\$ 117,752	\$ 148,000	\$ 121,944	\$ 66,111	\$ 118,635	\$ 149,445	22.55%	
Materials and Supplies										
101-450-5200-42000	Office Supplies	394	408	43	450	106	450	450	0.00%	
101-450-5200-42120	Fuel, Oil and Fluids	-	7,839	4,702	5,500	3,600	6,000	6,250	13.64%	Allocated to all PW departments
101-450-5200-42150	Operating Supplies	989	672	444	750	369	750	750	0.00%	
101-450-5200-42160	Chemicals	579	201	201	-	-	-	-	#DIV/0!	
101-450-5200-42210	Repair/Maint. Supplies	5,107	6,969	9,479	6,000	3,959	6,000	7,250	20.83%	
101-450-5200-42230	Building Repair Supplies	63	69	-	500	80	500	500	0.00%	
101-450-5200-42250	Landscaping Materials	-	135	562	550	456	650	650	18.18%	
101-450-5200-42400	Small Tools & Minor Equipment	1,570	784	4,752	4,550	1,564	4,550	4,550	0.00%	small aluminum trailer \$1500
Total Materials and Supplies		\$ 8,701	\$ 17,076	\$ 20,184	\$ 18,300	\$ 10,133	\$ 18,900	\$ 20,400	11.48%	
Charges and Services										
101-450-5200-43030	Engineering Services	123	-	-	-	-	-	-	#DIV/0!	
101-450-5200-43150	Contracted Services	63,562	51,108	77,697	56,000	16,320	56,000	74,500	33.04%	Mowing \$50k, \$15k Fertilizer, \$7k misc (additions for mowing/ fertilizing /irrigating fields and \$2500 for sunfish prairie maintenance)
101-450-5200-43185	IT Support	2,620	5,019	5,844	5,500	2,835	5,500	2,909	-47.12%	Allocation for 2022 has changed!!! Includes all the Rosville bill (IT Support, Software, and Telephone)
101-450-5200-42002	IT Hardware	-	505	-	-	-	-	-	#DIV/0!	
101-450-5200-43190	Software Programs	-	340	-	-	-	-	-	#DIV/0!	
101-450-5200-43210	Telephone	1,085	1,770	1,290	1,750	507	1,750	1,750	0.00%	Sprint
101-450-5200-43510	Public Notices	-	-	-	-	-	-	-	#DIV/0!	
101-450-5200-43630	Insurance	5,403	5,876	7,144	7,858	7,180	7,858	8,644	10.00%	
101-450-5200-43810	Electric Utility	7,314	8,622	8,707	10,815	4,398	10,815	11,139	3.00%	
101-450-5200-43820	Water Utility	-	184	-	-	-	-	-	#DIV/0!	
101-450-5200-43840	Refuse	2,609	4,564	3,166	4,000	1,653	4,000	4,000	0.00%	
101-450-5200-44010	Repairs/Maint Bldg	2,074	6,289	4,570	3,000	1,678	2,500	3,000	0.00%	
101-450-5200-44030	Repairs/Maint Imp Not Bldgs	5,434	3,063	4,480	3,200	1,346	3,000	3,200	0.00%	
101-450-5200-44040	Repairs/Maint Eqpt	5,200	17,669	1,688	14,000	2,195	12,500	14,000	0.00%	
101-450-5200-44120	Rentals - Buildings	6,294	5,489	6,712	7,000	4,393	7,000	7,000	0.00%	porta-potties at new parks
101-450-5200-44170	Uniforms	-	837	930	1,100	534	1,100	1,100	0.00%	Allocated from Streets
101-450-5200-44301	Events	482	524	544	-	-	-	550	#DIV/0!	Tree Give Away
101-450-5200-44302	Lakes	9,934	12,570	14,956	15,000	5,000	15,000	15,000	0.00%	Grant to treat Invasive Species
101-450-5200-44330	Dues & Subscriptions	-	-	60	-	-	-	-	#DIV/0!	
101-450-5200-44370	Conferences & Training	1,495	2,137	2,828	3,000	815	2,000	3,000	0.00%	
101-450-5200-44130	Equipment Rental	650	797	415	1,000	-	500	750	-25.00%	
101-450-5200-44375	Personal Protection Equipment	1,262	229	435	400	-	400	400	0.00%	
Total Charges and Services		\$ 115,539	\$ 127,590	\$ 141,466	\$ 133,623	\$ 48,854	\$ 129,923	\$ 150,942	12.96%	
Capital Outlay										
101-450-5200-47200	Transfer Out. to Vehicle Replacement - PW - Park & Rec							2,000		
101-900-5200-45500	Capital Purchases	-	-	-	-	-	-	-	#DIV/0!	
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	#DIV/0!	
Miscellaneous										
101-450-5200-44300	Miscellaneous	958	1,555	416	1,000	-	650	750	-25.00%	
Total Miscellaneous		\$ 958	\$ 1,555	\$ 416	\$ 1,000	\$ -	\$ 650	\$ 750	-25.00%	
5200	Total Parks & Recreation	\$ 237,768	\$ 263,973	\$ 310,067	\$ 274,867	\$ 125,098	\$ 268,108	\$ 323,537	17.71%	
9000	Transfers									
Transfers										
101-900-9000-47205	Operating Transfer to EDA	25,225	30,000	30,000	30,000	-	30,000	-	-100.00%	city lease space 2019-2021 transfer to Brookfield - Budget here but JE will be a transfer See below
101-900-9000-47201	Transfer to Project Fund	-	-	15,661	-	-	-	17,254	#DIV/0!	Inwood & 5th St Stop Light
101-900-9000-47285	Transfer to Debt Service	-	67,859	-	-	-	-	-	#DIV/0!	
101-900-9000-47250	Transfer to Vehicle Replacement Fund	-	570,076	903,847	125,000	-	-	-	-100.00%	
101-900-9000-47200	Transfer to Vehicle Replacement Fund	-	75,000	100,000	135,746	-	-	-	-100.00%	
Total Transfers		\$ 25,225	\$ 742,935	\$ 1,049,508	\$ 290,746	\$ -	\$ 30,000	\$ 17,254	-94.07%	
9000	Total Transfers	\$ 25,225	\$ 742,935	\$ 1,049,508	\$ 290,746	\$ -	\$ 30,000	\$ 17,254	-94.07%	
9000	Contingency Reserve									
Contingency Reserve										
Reserve for possible Insurance Increase		-	-	-	-	-	-	-	#DIV/0!	
Total Contingency Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
9000	Contingency Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Prior Period Adjustments		\$ (52,015)								
Total General Fund Expenditures:		\$ 4,135,510	\$ 5,954,319	\$ 6,482,385	\$ 6,063,620	\$ 2,349,246	\$ 6,066,034	\$ 7,759,146	27.96%	
Total Gen Fund Revs. Over/(Under) Expenditures:		\$ 880,452	\$ (440,535)	\$ 23,487	\$ (2)	\$ 706,348	\$ 584,863	\$ (0)	-85.98%	Use of Fund Balance if negative

Account Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	Actual 6/30/2021	2021 Projected	2022 Proposed	Adopted 2021 to Proposed 2022 Percent Change	Comments
601	Water Fund									
Water Fund Revenues:										
601-000-0000-36100	Special Assessments	41,737	-	762	10,740	52,208	-	-	-100.00%	This account should zero out at year end since revenues are recognized 100% as they are issued/earned and adjusted through Receivables deferred
601-000-0000-36101	Delinquent Special Assessments	563	-	(675)	-	-	-	-	#DIV/0!	
601-000-0000-36102	Special Assessments Penalties & Interest	190	96	1	-	71	-	-	#DIV/0!	
601-000-0000-36103	Prepaid Special Assessments	-	-	-	-	-	-	-	#DIV/0!	
601-000-0000-36200	Miscellaneous	82	-	-	-	-	-	-	#DIV/0!	
601-000-0000-36206	Smart Controller Pilot Program	-	875	(3,375)	-	-	-	-	#DIV/0!	
601-000-0000-36210	Interest on Investments	43,477	183,387	128,678	39,928	(79,894)	65,379	32,689	-18.13%	50% of CY. Rates have gone down
601-000-0000-36212	Interest on Assessments	-	11,872	10,950	-	-	-	-	#DIV/0!	
601-000-0000-36220	Rent	-	10,010	26,000	26,000	-	16,000	-	-100.00%	Rent on Land from 3M
601-000-0000-37100	Water Sales	763,475	849,564	1,046,893	1,029,177	146,400	-	1,147,441	11.49%	Estimate from utility proforma
601-000-0000-37120	Bulk Water	1,122	1,394	3,381	1,000	602	2,000	2,000	100.00%	
601-000-0000-37130	Water Lat Benefit Fee	26,100	5,800	5,800	-	-	-	-	#DIV/0!	
601-000-0000-37140	Water Access Revenue	818,000	475,000	1,205,000	1,617,000	1,218,000	1,437,000	1,104,000	-31.73%	
601-000-0000-37150	Water Connections - Municipal	489,000	500,900	522,000	451,000	351,000	416,000	456,000	1.11%	
601-000-0000-37160	Penalties	-	-	10,830	-	(1,575)	-	-	#DIV/0!	
601-000-0000-37170	Meter Sales	115,036	97,342	155,831	95,000	73,468	146,937	130,600	37.47%	Includes sale of meters for Hamlet and 38/39th
601-000-0000-37180	Tower Rent	-	-	-	-	-	-	-	#DIV/0!	
601-000-0000-39200	Transfer In	-	-	-	-	-	-	-	#DIV/0!	
Total Water Fund Revenues:		\$ 2,298,782	\$ 2,136,239	\$ 3,112,076	\$ 3,269,845	\$ 1,760,280	\$ 2,083,316	\$ 2,872,730	-12.14%	
Water Fund Expenses:										
Personnel										
601-494-9400-41010	Full-time Salaries	126,525	151,029	211,891	217,707	140,389	217,707	309,664	42.24%	Reallocated based upon 2020 YTD actual re: time allocation 20% of admin time. New Assistant Director and UB full Time
601-494-9400-41030	Part-time Salaries	-	-	7,383	13,992	-	-	-	-100.00%	new utility billing clerk in 2020
601-494-9400-41020	Overtime	-	2,931	1,024	6,000	4,075	8,150	8,395	39.91%	On call pay should go here
601-494-9400-41040	Temporary Employees	-	-	-	-	-	-	-	#DIV/0!	
601-494-9400-41210	PERA Contributions	1,131	17,702	14,164	17,827	10,740	16,939	23,854	33.81%	
601-494-9400-41216	MSRS Contributions -City Admin	-	-	-	461	236	461	634	37.42%	
601-494-9400-41220	FICA Contributions	7,402	8,899	11,334	14,737	8,473	14,003	19,720	33.81%	
601-494-9400-41230	Medicare Contributions	1,703	2,075	2,666	3,447	1,982	3,275	4,612	33.79%	
601-494-9400-41300	Insurance	19,842	25,225	37,591	44,902	32,526	44,902	68,291	52.09%	
601-494-9400-41325	Life Insurance	236	635	183	197	126	197	251	27.64%	
601-494-9400-41330	STD/LTD	571	560	1,301	1,177	799	1,177	1,755	49.10%	
601-494-9400-41420	Unemployment Benefits	897	-	-	-	-	-	-	#DIV/0!	
601-494-9400-41600	Safety Clothing Allowance	-	465	370	400	-	400	665	66.25%	Boots (\$200 per person allocated by Salary Allocation)
601-494-9400-41510	Workers Compensation	7,744	5,859	6,984	7,682	7,853	7,853	8,638	12.45%	
Total Personnel		\$ 166,050	\$ 215,380	\$ 294,891	\$ 328,529	\$ 207,199	\$ 315,065	\$ 446,479	35.90%	
Materials and Supplies										
601-494-9400-42000	Office Supplies	396	770	676	800	191	700	750	-6.25%	
601-494-9400-42120	Fuel, Oil and Fluids	-	8,623	6,282	9,000	3,963	9,000	9,000	0.00%	Allocated to all PW Departments
601-494-9400-42030	Printed Forms	167	432	610	750	391	782	850	13.33%	
601-494-9400-42150	Operating Supplies	876	2,133	2,276	3,500	772	3,000	3,200	-8.57%	Lab Tests Baterial
601-494-9400-42160	Chemicals	7,511	4,260	5,089	11,000	4,518	11,000	12,000	9.09%	
601-494-9400-42210	Repair/Maint. Supplies	12,808	9,865	6,072	16,000	2,458	12,000	12,000	-25.00%	
601-494-9400-42270	Utility System Maintenance	805	564	-	-	-	-	-	#DIV/0!	
601-494-9400-42300	Water Meters & Supplies	138,652	85,217	157,615	145,000	148,672	155,000	205,600	41.79%	Water meters
601-494-9400-44375	Personal Protective Equipment	866	606	801	800	(200)	800	900	12.50%	
601-494-9400-42400	Small Tools & Minor Equipment	6,924	7,452	4,840	9,800	2,257	7,500	7,500	-23.47%	
Total Materials and Supplies		\$ 169,005	\$ 119,922	\$ 184,259	\$ 196,650	\$ 163,022	\$ 199,782	\$ 251,800	28.04%	
Charges and Services										
601-494-9400-43030	Engineering Services	(17,911)	40,064	7,073	25,000	5,436	25,000	25,000	0.00%	
601-494-9400-43040	Legal Services	132,919	1,556,524	-	-	4,605	20,000	40,000	#DIV/0!	legal/lobbyist for WBL approp issue
601-494-9400-43010	Audit Services	-	9,246	9,105	8,227	1,465	8,227	8,706	5.82%	split GF, Water, Sewer, SW
601-494-9400-43090	Newsletter	-	-	1,122	1,100	571	1,199	1,300	18.18%	printing only (split with Communications and sewer)
601-494-9400-43150	Contract Services	54,608	39,809	45,352	30,000	31,085	45,000	40,000	33.33%	New well, additional water mains, hydrants, valves etc
601-494-9400-43185	IT Support	30,331	7,761	8,860	8,027	5,263	9,746	9,817	22.30%	Allocation for 2022 has changed!!! Includes all the Rosville bill (IT Support, Software, and Telephone)
601-494-9400-42002	IT Hardware	-	505	1,030	1,000	-	1,000	1,350	35.00%	New scada monitor (1/2 sewer) and two new computers (split streets/water/sewer)
601-494-9400-43190	Software Programs	-	8,909	11,875	9,900	4,067	9,900	12,670	27.98%	Banyon, Accela-Springbrook support, Springbrook subscription, Beehive, Sensus, Misc
601-494-9400-43210	Telephone	1,141	1,991	1,508	2,000	616	2,000	2,600	30.00%	TDS. Assistant PW Director
601-494-9400-43220	Postage	3,509	2,580	2,259	4,000	825	3,500	4,142	3.55%	
601-494-9400-43310	Mileage	558	306	65	200	-	200	200	0.00%	
601-494-9400-43610	Insurance	7,981	8,680	10,552	11,607	10,605	11,607	12,768	10.00%	
601-494-9400-43810	Electric Utility	76,286	66,432	59,223	80,000	34,431	75,747	78,020	-2.48%	
601-494-9400-43820	Water Utility	29,736	14,312	27,432	23,000	11,492	25,000	28,000	21.74%	Water Connection Fees MDH.
601-494-9400-44030	Repairs/Maint Imp Not Bldgs	106,871	51,564	11,900	45,000	5,525	35,000	45,000	0.00%	
601-494-9400-44040	Repairs/Maint. Equip.	10,222	16,958	4,877	7,500	130	7,000	8,500	13.33%	
601-494-9400-44010	Repairs/Maint Imp Bldgs	1,005	3,363	4,130	4,000	1,563	4,000	18,000	350.00%	Plumb a fill station at shop
601-494-9400-44150	Equipment Rental	-	807	800	1,000	-	1,000	1,000	0.00%	valve exerciser
601-494-9400-44170	Uniforms	-	965	851	1,000	497	1,000	1,000	0.00%	
601-494-9400-44330	Dues & Subscriptions	-	310	360	400	-	400	400	0.00%	
601-494-9400-44370	Conferences & Training	1,178	1,510	142	2,500	1,040	2,500	2,450	-2.00%	
601-494-9400-44377	Credit Card Fees	740	6,397	9,017	7,262	4,762	9,523	9,809	35.07%	PSN CC fees
601-494-9400-44386	Real Estate Taxes	-	12,282	23,084	23,777	23,474	23,474	16,119	-32.21%	Taxes on 180 acres from 3M Settlement
Total Charges and Services		\$ 439,174	\$ 1,851,273	\$ 240,617	\$ 296,500	\$ 147,449	\$ 322,024	\$ 366,850	23.73%	
Capital Outlay										
601-494-9400-45300	Improvements Other Than Bldgs	45,854	-	-	658,844	-	-	6,236,219	846.54%	Meters. 75K Add CIP Items
Total Capital Outlay		\$ 45,854	\$ -	\$ -	\$ 658,844	\$ -	\$ -	\$ 6,236,219	846.54%	
Miscellaneous and Non-operating										
601-494-9400-44300	Miscellaneous	1,086	0	908	2,000	-	2,000	2,000	0.00%	
601-494-9400-46010	Bond Principal	-	-	-	790,000	585,000	790,000	880,000	11.39%	
601-494-9400-46110	Bond Interest	345,940	271,907	244,340	252,402	219,580	252,402	235,572	-6.67%	
601-494-9400-46200	Fiscal Agent Fees - Bond Payments	1,740	495	495	-	165	-	-	#DIV/0!	
601-494-9400-46250	Fiscal Agent Fees - Bond Issuance	-	-	-	-	-	-	-	#DIV/0!	
601-494-9400-46350	Bond Issuance Costs	-	-	-	-	-	-	-	#DIV/0!	
601-494-9400-47200	Transfer Out	-	-	-	-	-	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 348,766	\$ 272,402	\$ 245,743	\$ 1,044,402	\$ 804,745	\$ 1,044,402	\$ 1,117,572	7.01%	
Prior Period Adjustments		271,735								
Total Water Fund Expenses:		\$ 1,168,849	\$ 2,458,977	\$ 965,511	\$ 2,524,925	\$ 1,322,414	\$ 1,881,273	\$ 8,418,920	233.43%	
Total Water Fund Revs. Over/(Under) Expenses:		\$ 1,129,933	\$ (322,738)	\$ 2,146,566	\$ 744,920	\$ 437,866	\$ 202,043	\$ (5,546,190)	-844.53%	

Account Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	Actual 6/30/2021	2021 Projected	2022 Proposed	Adopted 2021 to Proposed 2022 Percent Change	Comments
602	Sewer Fund									
Sewer Fund Revenues:										
602-000-0000-36100	Special Assessments	239,246	-	(10,254)	162,570	130,849	162,570	-	-100.00%	This account should zero out at year end since revenues are recognized 100% as they are issued/earned and adjusted through Receivables deferred
602-000-0000-36101	Delinquent Special Assessments	-	-	-	-	-	-	-	#DIV/0!	
602-000-0000-36102	Special Assessments Penalties & Interest	344	624	1,710	-	212	-	-	#DIV/0!	
602-000-0000-36200	Miscellaneous Water	-	-	58,350	-	-	-	-	#DIV/0!	
602-000-0000-36210	Interest on Investments	65,325	190,342	142,328	39,812	-	73,667	36,834	-7.48%	50% of CY. Rates have gone down
602-000-0000-36212	Interest on Assessments	-	109,320	91,772	-	-	-	-	#DIV/0!	
602-000-0000-37160	Penalties	-	-	1,911	-	-	-	-	#DIV/0!	
602-000-0000-37200	Sewer Sales	208,908	299,779	354,947	466,378	104,549	466,378	544,013	16.65%	Estimate from utility pro forma
602-000-0000-37220	SAC Early Pay Discount/Revenue	7,803	5,308	17,375	7,500	3,877	8,529	8,500	13.33%	
602-000-0000-37230	Sewer Lat Benefit Fee	-	11,000	48,800	-	-	-	-	#DIV/0!	
602-000-0000-37240	Sewer Connection Fee Revenue (SAC)	767,500	505,732	1,256,997	1,359,000	1,200,000	1,359,000	727,500	-46.47%	
602-000-0000-37250	Sewer Connection Fees Regional	-	-	-	-	-	-	-	#DIV/0!	Pass-through
602-000-0000-37260	Sewer Connection Fees Municipal	506,050	510,001	533,500	389,000	345,000	389,000	367,000	-5.66%	
Total Sewer Fund Revenues:		\$ 1,795,175	\$ 1,632,106	\$ 2,497,435	\$ 2,424,260	\$ 1,927,086	\$ 2,459,144	\$ 1,683,847	-30.54%	
Sewer Fund Expenses:										
Personnel										
602-495-9450-41010	Full-time Salaries	54,674	58,207	87,537	82,123	44,788	82,123	132,323	61.13%	Reallocated based upon 2020 YTD actual re: time allocation. New Assistant Director and UB full Time
602-495-9450-41020	Overtime	-	2,978	108	6,000	3,726	7,453	7,676	27.94%	On call pay
602-495-9450-41040	Temporary Employees	-	-	-	-	-	-	-	#DIV/0!	
602-495-9450-41210	PERA Contributions	(11,709)	5,925	5,261	7,527	3,563	6,718	10,500	39.50%	
602-495-9450-41216	MSRS Contributions -City Admin	-	-	-	308	118	308	317	2.84%	City Administrator Deferred Comp included here
602-495-9450-41220	FICA Contributions	3,191	3,499	4,197	6,223	2,801	5,554	8,680	39.48%	
602-495-9450-41230	Medicare Contributions	803	817	991	1,455	655	1,299	2,030	39.52%	
602-495-9450-41300	Insurance	5,036	10,677	11,983	16,435	10,159	16,435	30,046	82.82%	
602-495-9450-41325	Life Insurance	72	290	50	69	35	69	95	37.26%	
602-495-9450-41330	STD/LTD	180	240	420	440	231	440	727	65.18%	
602-495-9450-41600	Safety Clothing Allowance	-	470	-	140	-	140	140	0.00%	Boots (\$200 per person allocated by Salary Allocation)
602-495-9450-41420	Unemployment Insurance	555	-	-	-	-	-	-	#DIV/0!	
602-495-9450-41510	Workers Compensation	4,626	3,442	4,197	4,617	2,716	4,000	4,000	-13.36%	
Total Personnel		\$ 57,427	\$ 86,545	\$ 121,205	\$ 137,580	\$ 68,792	\$ 124,538	\$ 196,533	42.85%	
Materials and Supplies										
602-495-9450-42210	Repair/Maint. Supplies	-	1,561	880	3,500	19	2,500	10,000	185.71%	\$25,000 Biocide chemical at lisbon lift every 3-5 yrs
602-495-9450-42000	Office Supplies	1,425	426	163	600	201	350	400	-33.33%	
602-495-9450-42030	Printed Forms	167	613	451	600	294	588	650	8.33%	
602-495-9450-42120	Fuel, Oil and Fluids	-	7,426	6,863	8,200	3,957	7,500	8,000	-2.44%	Allocated to all PW Departments
602-495-9450-42150	Operating Supplies	471	921	959	1,500	123	1,000	1,250	-16.67%	
602-495-9450-42270	Repair/Maint. Supplies	280	-	7,612	-	-	-	-	#DIV/0!	
602-495-9450-44375	Personal Protective Equipment	1,157	716	466	350	-	350	450	28.57%	
602-495-9450-42400	Small Tools & Minor Equipment	5,110	102	2,480	2,500	1,421	2,500	2,500	0.00%	
Total Materials and Supplies		\$ 8,610	\$ 11,765	\$ 19,874	\$ 17,250	\$ 6,014	\$ 14,788	\$ 23,250	34.78%	
Charges and Services										
602-495-9450-43030	Engineering Services	4,605	6,768	6,950	15,000	634	12,500	12,500	-16.67%	
602-495-9450-43010	Audit Services	-	9,246	9,105	8,227	1,465	8,227	8,706	5.82%	split GF, Water, Sewer, SW
602-495-9450-43090	Newsletter	-	-	1,122	1,100	571	1,199	1,300	18.18%	printing only (split with Communications and Water)
602-495-9450-43150	Contract Services	89,754	22,289	36,059	50,000	14,197	40,000	50,000	0.00%	
602-495-9450-43185	IT Support	31,306	4,406	5,170	4,684	2,509	4,684	4,558	-2.68%	Allocation for 2022 has changed!!! Includes all the Rosville bill (IT Support, Software, and Telephone)
602-495-9450-42002	IT Hardware	-	505	821	650	-	650	1,350	107.69%	New scada monitor (1/2 sewer) and two new computers (split streets/water/sewer)
602-495-9450-43190	Software Programs	-	8,459	9,925	9,305	4,942	9,305	12,670	36.16%	Banyon, Accela-Springbrook support, Springbrook subscription, Beehive, Sensus, Misc
602-495-9450-43210	Telephone	1,726	2,504	2,436	2,500	1,232	2,500	3,100	24.00%	TDS, T-Mobile. New phone new staff
602-495-9450-43220	Postage	3,500	2,569	2,251	3,500	705	2,600	3,392	-3.09%	
602-495-9450-43310	Mileage	-	90	-	100	-	100	100	0.00%	
602-495-9450-43610	Insurance	3,187	3,466	4,212	4,633	4,234	4,633	6,000	29.51%	
602-495-9450-43810	Electric Utility	11,782	14,813	14,889	15,500	8,175	15,500	16,500	6.45%	New lift Station
602-495-9450-43820	Sewer Utility - Met Council	98,575	169,359	229,887	265,011	154,590	265,011	421,861	59.19%	Per Met Council
602-495-9450-44010	Repairs/Maint Imp Bldgs	-	1,471	-	1,000	893	1,000	1,000	0.00%	split building expenses between all depts
602-495-9450-44040	Repairs/Maint. Equip.	3,838	12,301	3,689	4,500	-	4,500	4,500	0.00%	
602-495-9450-44150	Equipment Rental	-	7	6,500	8,000	-	8,000	8,000	0.00%	rent vac truck for 2 weeks
602-495-9450-44170	Uniforms	-	448	487	600	327	600	600	0.00%	Allocated from Streets
602-495-9450-44030	Repairs/Maint Imp Not Bldgs	1,683	16,942	7,804	4,000	3,670	4,500	4,500	12.50%	
602-495-9450-44370	Conferences & Training	1,163	3,447	1,826	3,500	66	2,500	2,700	-22.86%	
602-495-9450-44377	Credit Card Fees	25	4,787	9,017	7,262	4,762	9,523	9,809	35.07%	PSN CC Fees
Total Charges and Services		\$ 251,119	\$ 283,878	\$ 352,150	\$ 409,072	\$ 202,969	\$ 397,533	\$ 573,146	40.11%	
Capital Outlay										
602-495-9450-45300	Improvements Other Than Bldgs	34,668	-	-	275,760	-	-	22,438	-91.86%	Sewer Oversizing and Sewer to 180 Acres
Total Capital Outlay		\$ 34,668	\$ -	\$ -	\$ 275,760	\$ -	\$ -	\$ 22,438	-91.86%	
Miscellaneous and Non-operating										
602-495-9450-44300	Miscellaneous Expenses	300	20	790	1,000	-	500	500	-50.00%	
602-495-9450-46010	Bond Principal	-	-	-	470,000	465,000	470,000	475,000	1.06%	
602-495-9450-46110	Bond Interest	203,380	179,590	165,205	169,822	172,279	169,822	161,519	-4.89%	
602-495-9450-46300	Bond Issuance Costs	-	(11,469)	-	-	-	-	-	#DIV/0!	
602-495-9450-46200	Fiscal Agent Fees	-	-	-	-	165	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 203,680	\$ 168,140	\$ 165,996	\$ 640,822	\$ 637,444	\$ 640,322	\$ 637,019	-0.59%	
Prior Period Adjustment		\$ 136,324								
Total Sewer Fund Expenses:		\$ 691,829	\$ 550,327	\$ 659,225	\$ 1,480,484	\$ 915,220	\$ 1,177,181	\$ 1,452,386	-1.90%	
Total Sewer Fund Revs. Over/(Under) Expenses:		\$ 1,103,346	\$ 1,081,779	\$ 1,838,211	\$ 943,776	\$ 1,011,866	\$ 1,281,963	\$ 231,460	-75.48%	

Account Number	Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	Actual 6/30/2021	2021 Projected	2022 Proposed	Adopted 2021 to Proposed 2022 Percent Change	Comments
603	Storm Water Fund									
Storm Water Fund Revenues:										
603-000-0000-36100	Special Assessments	37,537	-	25,578	-	16,292	-	-		#DIV/0!
603-000-0000-36101	Delinquent Special Assessments	837	-	-	-	-	-	-		#DIV/0!
603-000-0000-36102	Special Assessment Penalties/Interest	497	241	-	-	-	-	-		#DIV/0!
603-000-0000-36210	Interest on Investment	23,831	37,479	15,344	4,574	-	8,925	4,463		-2.44% 50% of CY. Rates have gone down
603-000-0000-37160	Penalties	-	-	8,350	-	(225)	-	-		#DIV/0!
603-000-0000-37300	Surface Water Utility Sales	199,691	344,211	314,959	385,155	2,177	385,155	464,080		20.49% Estimate from pro forma
603-000-0000-34113	SW Review Fee Revenue	36,925	35,545	46,380	35,000	28,463	38,000	39,375		12.50%
Total Storm Water Fund Revenues:		\$ 299,318	\$ 417,475	\$ 410,611	\$ 424,729	\$ 46,707	\$ 432,080	\$ 507,918		19.59%
Storm Water Fund Expenses:										
Personnel										
603-496-9500-41010	Full-time Salaries	30,103	35,071	46,070	43,133	27,203	43,133	81,316		88.52% Reallocated based upon 2020 YTD actual re: time allocation. New Assistant Director and UB full Time
603-496-9500-41020	Overtime	-	-	169	1,000	427	853	1,000		0.00% Spring culvert drainage
603-496-9500-41040	Temporary Employees	-	-	-	-	-	-	-		#DIV/0!
603-496-9500-41210	PERA Contributions	(10,147)	3,361	2,856	3,966	2,042	3,299	6,174		55.66%
603-496-9500-41216	MSRS Contributions -City Admin	-	-	-	154	59	154	158		2.84%
603-496-9500-41220	FICA Contributions	1,767	2,057	2,305	3,278	1,597	2,727	5,104		55.69%
603-496-9500-41230	Medicare Contributions	346	480	545	767	374	638	1,194		55.62%
603-496-9500-41300	Insurance	4,885	4,163	5,750	8,599	6,778	8,599	18,616		116.49%
603-496-9500-41325	Life Insurance	44	102	21	36	21	36	55		53.08%
603-496-9500-41330	STD/LTD	87	86	197	230	143	230	477		107.28%
603-496-9500-41600	Safety Clothing Allowance	-	-	-	125	-	125	125		0.00% Boots (\$200 per person allocated by Salary Allocation)
603-496-9500-41420	Unemployment Insurance	555	-	-	-	-	-	-		#DIV/0!
603-496-9500-41510	Workers' Compensation	1,626	1,685	2,029	2,232	1,060	2,232	2,455		10.00%
Total Personnel		\$ 29,265	\$ 47,007	\$ 64,557	\$ 72,265	\$ 39,704	\$ 62,026	\$ 116,673		61.45%
Materials and Supplies										
603-496-9500-42000	Office Supplies	224	387	129	450	-	350	350		-22.22%
603-496-9500-42120	Fuel, Oil and Fluids	-	2,731	3,460	3,500	989	3,500	3,750		7.14% Allocated to all PW Departments
603-496-9500-42030	Printed Forms	167	177	513	600	294	600	500		-16.67% more postcard stock as parcel # inc
603-496-9500-42270	Repair/Maint. Maint Supplies	2,338	1,597	34	2,250	836	2,250	2,500		11.11%
603-496-9500-42150	Operating Supplies	70	588	68	1,000	-	750	750		-25.00%
603-496-9500-44375	Personal Protective Equipment	866	579	508	500	(200)	300	500		0.00%
603-496-9500-42400	Small Tools & Minor Equipment	2,478	163	3,004	2,500	250	2,500	2,500		0.00%
Total Materials and Supplies		\$ 6,144	\$ 6,220	\$ 7,715	\$ 10,800	\$ 2,169	\$ 10,250	\$ 10,850		0.46%
Charges and Services										
603-496-9500-43030	Engineering Services	2,563	17,685	5,954	10,000	5,793	11,000	12,000		20.00%
603-496-9500-43010	Audit Services	-	9,246	9,105	8,227	1,465	8,227	8,706		5.82% split GF, Water, Sewer, SW
603-496-9500-43040	Legal Services	-	403	-	-	-	-	-		#DIV/0!
603-496-9500-43150	Contract Services	10,259	5,458	12,639	6,500	1,742	6,500	6,700		3.08%
603-496-9500-43185	IT Support	9,825	4,021	5,047	4,620	2,289	4,620	2,163		-53.19% Roseville
603-496-9500-42002	IT Hardware	-	505	430	600	-	600	600		0.00% Computer
603-496-9500-43190	Software Programs	-	7,484	9,728	8,232	3,967	8,000	11,955		45.22% Banyon, Accela-Springbrook support, Springbrook subscription, Beehive, Misc
603-496-9500-43210	Telephone	65	1,063	947	1,100	507	1,100	1,100		0.00%
603-496-9500-44377	Credit Card Fees	-	-	-	500	-	500	500		0.00%
603-496-9500-43220	Postage	1,000	1,267	1,249	1,650	1,337	1,650	1,750		6.06%
603-496-9500-43510	Legal Publishing	-	58	-	60	-	60	75		25.00%
603-496-9500-43610	Insurance	5,001	5,439	6,615	7,277	6,647	7,277	8,005		10.00%
603-496-9500-44010	Street Sweeping	29,859	19,989	19,866	28,000	14,040	22,000	25,000		-10.71%
603-496-9500-44040	Repairs/Maint Equip	99	3,082	-	2,500	-	1,500	2,500		0.00%
603-496-9500-44015	Repairs/Maint Bldg	-	47	-	100	-	100	100		0.00%
603-496-9500-44030	Repairs/Maint Not Bldg	32,790	250	16,787	25,000	-	20,000	25,000		0.00%
603-496-9500-44150	Equipment Rental	1,080	237	500	1,000	-	750	1,000		0.00% Vac truck/sumps
603-496-9500-44170	Uniforms	-	201	196	250	92	250	250		0.00% Allocated from Streets
603-496-9500-44370	Conferences & Training	1,285	787	675	2,000	854	1,250	1,425		-28.75%
Total Charges and Services		\$ 93,824	\$ 77,230	\$ 89,736	\$ 107,616	\$ 38,732	\$ 95,384	\$ 108,828		1.13%
Capital Outlay										
603-496-9500-45300	Improvements Other Than Bldgs	-	-	-	-	-	-	-		#DIV/0!
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!
Miscellaneous and Non-operating										
603-496-9500-44300	Miscellaneous Expenses	666	866	83	5,000	780	5,000	5,000		0.00% New MPCA MS4 fee
603-496-9500-46010	Bond Principal	-	-	-	200,000	200,000	200,000	205,000		2.50%
603-496-9500-46110	Bond Interest	68,916	53,733	54,015	54,771	79,932	54,771	52,713		-3.76%
603-496-9500-46200	Fiscal Agent Fees	-	-	-	-	-	-	-		#DIV/0!
603-496-9500-46300	Bond Issuance Costs	-	(5,737)	-	-	-	-	-		#DIV/0!
Total Misc. and Non-operating		\$ 69,582	\$ 48,861	\$ 54,098	\$ 259,771	\$ 280,712	\$ 259,771	\$ 262,713		1.13%
Prior Period Adjustment		\$ (74,348)								
Total Storm Water Fund Expenses:		\$ 124,467	\$ 179,319	\$ 216,107	\$ 450,452	\$ 361,317	\$ 427,431	\$ 499,064		10.79%
Total Storm Water Fund Revs. Over/(Under) Expenses:		\$ 174,851	\$ 238,157	\$ 194,505	\$ (25,723)	\$ (314,610)	\$ 4,649	\$ 8,854		-134.42%

Account Number	Description	2018	2019	2020	2021	Actual	2021	2022	Adopted 2021 to	
		Actual	Actual	Actual	Adopted	6/30/2021	Projected	Proposed	Proposed 2022	Percent Change
404	Park Dedication									
Park Dedication Fund Revenues:										
404-000-0000-36210	Interest on Investments	9,173	19,943	24,505	-	(13,389)	-	-	#DIV/0!	
404-000-0000-36230	Donations	-	-	-	-	-	-	-	#DIV/0!	
404-410-1910-36235	Park Dedication	502,802	123,500	714,558	132,280	622,648	1,622,648	215,825	63.16%	Bruggerman OP-PUD and Launch Properties. 1 mill from Royall Golf in 2021
Total Park Dedication Fund Revenues:		\$ 511,975	\$ 143,443	\$ 739,063	\$ 132,280	\$ 609,259	\$ 1,622,648	\$ 215,825	63.16%	
Park Dedication Fund Expenses:										
Capital Outlay										
404-480-8000-43030	Engineering Services	174	-	-	-	-	-	-	#DIV/0!	
404-480-8000-43040	Legal Services	-	-	-	-	-	-	-	#DIV/0!	
404-480-8000-43050	Other Park Ded Prof Services	96,753	-	-	-	-	-	-	#DIV/0!	
404-480-8000-43510	Legal Publishing	-	-	-	-	-	-	-	#DIV/0!	
404-480-8000-44010	Repairs/Maint Contractual Bldg	-	-	-	-	-	-	-	#DIV/0!	
404-480-8000-44030	Repairs/Maint Imp Not Bldgs	23,488	-	-	-	-	-	-	#DIV/0!	
404-480-8000-44040	Repairs/Maint Contractual Eqpt	-	-	-	-	-	-	-	#DIV/0!	
404-480-8000-45200	Buildings and Structures	94,474	6,762	-	-	-	-	-	#DIV/0!	
404-480-8000-45300	Improv Other than Bldgs	-	401	111,562	200,000	13,600	200,000	331,430	65.72%	trail connections in 2022
404-480-8000-45805	Other Project Costs	4,485	222,478	166,569	-	2,795	-	-	#DIV/0!	
Total Capital Outlay		\$ 219,375	\$ 229,641	\$ 278,132	\$ 200,000	\$ 16,395	\$ 200,000	\$ 331,430	65.72%	
Miscellaneous and Non-operating										
404-480-8000-44300	Miscellaneous	2,854	-	-	-	-	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 2,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Total Park Dedication Fund Expenses:		\$ 222,229	\$ 229,641	\$ 278,132	\$ 200,000	\$ 16,395	\$ 200,000	\$ 331,430	65.72%	
Total Park Dedication Fund Revs. Over/(Under) Expenses:		\$ 289,745	\$ (86,198)	\$ 460,932	\$ (67,720)	\$ 592,864	\$ 1,422,648	\$ (115,605)	70.71%	
Park Dedication Fund Balance										
					Year	Revenues	Expense	Fund Balance		
					2020			1,193,853.00		
Funnd Balance Jan 1					2021	1,622,647.58	200,000.00	2,616,500.58		
Fund Balance Dec 31					2022	215,825.00	331,430.00	2,500,895.58		
410	Vehicle Replacement									
Vehicle Replacement Fund Revenues:										
410-000-0000-36210	Interest on Investments	7,139	33,975	33,576	-	-	-	-	#DIV/0!	Will be recorded at year end
410-000-0000-39101	Sale of Capital Assets	8,991	44,927	13,806	-	-	-	-	#DIV/0!	
410-000-0000-39210	Transfer from General Fund	29,667	645,076	1,003,847	260,746	-	260,746	150,000	-42.47%	Transfer at end of year
410-000-0000-39310	Bond Proceeds	940,000	698,984	-	-	-	-	-	#DIV/0!	
410-420-2220-36230	Donations	12,000	-	-	-	-	-	-	#DIV/0!	
Total Vehicle Replacement Fund Revenues:		\$ 997,797	\$ 1,422,963	\$ 1,051,228	\$ 260,746	\$ -	\$ 260,746	\$ 150,000	-42.47%	
Vehicle Replacement Fund Expenses:										
Capital Outlay										
410-420-2220-45500	Public Safety Vehicles	7,837	722,238	297,090	710,000	259,558	710,000	-	-100.00%	brush rig, engine repalcements
410-420-2400-45500	Building Vehicles	-	6,111	-	30,000	-	30,000	30,000	0.00%	inspector vehicle
410-430-8000-45500	Public Works Vehicles	121,236	316,886	299,319	70,000	200	70,000	366,000	422.86%	Parks and PW/parks dump truck
Total Capital Outlay		\$ 129,073	\$ 1,045,235	\$ 596,408	\$ 810,000	\$ 259,758	\$ 810,000	\$ 396,000	-51.11%	
Miscellaneous and Non-operating										
410-000-0000-46300	Fiscal Agent Fees	4,500	-	-	-	-	-	-	#DIV/0!	
410-480-8000-46300	Bond Issuance Costs	-	12,328	-	-	-	-	-	#DIV/0!	
Total Misc. and Non-operating		\$ 4,500	\$ 12,328	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
Total Vehicle Replacement Expenses:		\$ 133,573	\$ 1,057,563	\$ 596,408	\$ 810,000	\$ 259,758	\$ 810,000	\$ 396,000	-51.11%	
Total Vehicle Replacement Fund Revs. Over/(Under) Expenses:		\$ 864,224	\$ 365,399	\$ 454,820	\$ (549,254)	\$ (259,758)	\$ (549,254)	\$ (246,000)	-55.21%	
Vehicle Replacement Fund Balance										
					Year	Revenues	Expense	Fund Balance		
					2020			1,716,283.00		
Funnd Balance Jan 1					2021	260,746.00	979,614	997,415.00		
Fund Balance Dec 31					2022	150,000.00	396,000.00	751,415.00		

		Revenues Inflation Rate	2%										
		Expenses Inflation Rate	4%										
		2020 Actual	2021 Budget	2022 Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
REVENUES	Property Tax Levy	3,250,894.66	3,522,782.00	5,222,485.00	5,237,746.00	5,619,059.00	6,060,113.00	5,970,024.00	6,358,379.00	6,888,961.00	7,377,007.00	7,997,342.00	8,028,186.00
	Fiscal Disparities	245,388.67	271,597.00	271,597.00	271,597.00	271,597.00	271,597.00	271,597.00	271,597.00	271,597.00	271,597.00	271,597.00	271,597.00
	Other Taxes	38,342.83	30,500.00	30,100.00	30,100.00	30,100.00	30,100.00	30,100.00	30,100.00	30,100.00	30,100.00	30,100.00	30,100.00
	Licenses and Permits	1,425,694.06	1,013,500.00	1,048,000.00	1,068,960.00	1,090,339.20	1,112,145.98	1,134,388.90	1,157,076.68	1,180,218.22	1,203,822.58	1,227,899.03	1,252,457.01
	Intergovernmental	273,194.00	222,075.00	298,395.94	298,395.94	298,395.94	298,395.94	298,395.94	298,395.94	298,395.94	298,395.94	298,395.94	298,395.94
	Charges for Services	1,022,029.14	757,664.00	630,200.00	642,800.00	655,660.08	668,773.28	682,148.75	695,791.72	709,707.56	723,901.71	738,379.74	753,147.34
	Fines and Forfeits	33,583.70	35,000.00	35,000.00	35,700.00	35,700.00	37,142.28	37,885.13	38,642.83	39,415.68	40,204.00	41,008.08	41,828.24
	Interest Earnings	164,236.00	77,000.00	38,500.00	39,270.00	40,055.40	40,856.51	41,673.64	42,507.11	43,357.25	44,224.40	45,108.89	46,011.06
	Miscellaneous	183,711.00	133,500.00	184,867.34	188,564.69	192,335.98	196,182.70	200,106.35	204,108.68	208,190.65	212,354.46	216,601.55	220,933.58
	Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	765,079.00	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUES		7,402,153.06	6,063,618.00	7,759,145.28	7,813,137.63	8,157,635.66	8,715,306.69	8,589,998.77	9,096,598.76	9,593,622.36	10,201,607.09	10,790,111.29	10,942,656.18
EXPENDITURES	General Government	1,005,254.20	1,087,526.00	1,261,090.57	1,311,534.19	1,363,995.56	1,418,555.38	1,475,297.60	1,534,309.50	1,595,681.88	1,659,509.16	1,725,889.53	1,794,925.11
	Public Safety	2,641,770.01	2,799,287.00	3,200,046.82	3,328,048.70	3,461,170.65	3,599,617.47	3,743,602.17	3,893,346.26	4,049,080.11	4,211,043.31	4,379,485.04	4,554,664.45
	Public Works	1,476,101.16	1,611,194.00	2,809,216.75	2,021,585.42	2,102,448.83	2,186,546.79	2,274,008.66	2,364,969.00	2,459,567.76	2,557,950.47	2,660,268.49	2,766,679.23
	Culture and Recreation	310,066.71	274,865.00	321,537.05	334,398.53	347,774.47	361,685.45	376,152.87	391,198.98	406,846.94	423,120.82	440,045.65	457,647.48
	Economic Development												
	Miscellaneous												
	New Personnel			-	370,429.20	385,246.37	472,504.22	491,404.39	511,060.57	531,502.99	552,763.11	574,873.63	597,868.58
	New Operating Costs			-	30,142.00	-	32,897.09	29,532.97	30,714.29	31,942.86	58,220.58	60,549.40	62,971.38
	Transfers Out	15,660.64		\$ 17,254									
	Capital Equipment	100,000.00	135,746.00										
25k increase each year projections up to 200K	Additional Transfers to Capital Equipmen	903,847.00	125,000.00										
Capital Equipment - Building			9,727.98	27,043.78	32,232.03	41,733.02	12,970.64	24,060.53	33,658.80	47,926.50	61,545.67	45,909.57	
Capital Equipment - Fire			52,558.10	146,111.51	174,142.50	225,474.24	70,077.46	129,993.69	181,851.02	258,936.23	332,517.26	248,039.18	
Capital Equipment - Parks			1,999.64	5,559.00	6,625.47	8,578.45	2,666.19	6,559.00	9,851.75	12,651.05	9,436.97		
Capital Equipment - Streets			85,714.29	238,285.71	284,000.00	367,714.29	114,285.71	212,000.00	296,571.43	422,285.71	542,285.71	404,514.29	
EDA	30,000.00	30,000.00											
Miscellaneous													
TOTAL EXPENDITURES		6,482,699.72	6,063,618.00	7,759,145.56	7,813,138.04	8,157,635.88	8,715,306.40	8,589,998.66	9,096,598.61	9,593,622.55	10,201,607.45	10,790,111.75	10,942,656.22
REVENUE OVER (UNDER) EXPENSES		919,453.34	-	(0)	(0)	(0)	0	0	0	(0)	(0)	(0)	(0)
BEGINNING FUND BALANCE		4,314,184.00	5,233,637.34	5,233,637.34	5,233,637.06	5,233,636.65	5,233,636.43	5,233,636.72	5,233,636.83	5,233,636.99	5,233,636.80	5,233,636.43	5,233,635.97
ENDING FUND BALANCE		5,233,637.34	5,233,637.34	5,233,637.06	5,233,636.65	5,233,636.43	5,233,636.72	5,233,636.83	5,233,636.99	5,233,636.80	5,233,636.43	5,233,635.97	5,233,635.93
EXISTING DEBT SERVICE LEVIES		1,412,267.91	1,438,390.23	1,447,137.20	1,358,265.49	1,258,937.99	1,129,443.69	1,127,553.52	910,656.43	600,304.89	380,114.64	-	-
TOTAL EXISTING TAX LEVIES		4,947,394.07	5,263,269.23	6,971,319.20	6,897,708.49	7,180,193.99	7,491,753.69	7,399,774.52	7,571,232.43	7,791,462.89	8,059,318.64	8,299,539.00	8,330,383.00
NEW ADDITIONS TO LEVY													
New Debt Service		-	-	1,014,325.77	1,598,712.02	1,851,517.51	2,100,898.28	2,820,092.28	3,266,863.03	3,694,248.65	3,871,465.66	4,085,181.52	4,516,700.02
Other		-	-										
TOTAL NEW TAX LEVY		-	-	1,014,325.77	1,598,712.02	1,851,517.51	2,100,898.28	2,820,092.28	3,266,863.03	3,694,248.65	3,871,465.66	4,085,181.52	4,516,700.02
GROSS LEVY TO TAXPAYERS		4,947,394.07	5,263,269.23	7,985,644.97	8,496,420.51	9,031,711.50	9,592,651.97	10,219,866.80	10,838,095.46	11,485,711.54	11,930,784.30	12,384,720.52	12,847,083.02
FISCAL DISPARITIES		(245,388.67)	(271,597.00)	(271,597.00)	(271,597.00)	(271,597.00)	(271,597.00)	(271,597.00)	(271,597.00)	(271,597.00)	(271,597.00)	(271,597.00)	(271,597.00)
NET LEVY TO TAXPAYERS		4,702,005.40	4,991,672.23	7,714,047.97	8,224,823.51	8,760,114.50	9,321,054.97	9,948,269.80	10,566,498.46	11,214,114.54	11,659,187.30	12,113,123.52	12,575,486.02
TAX CERTIFICATION	Certification Amount!!!		5,263,769.23	7,985,644.97	8,496,920.51	9,031,711.50	9,592,651.97	10,219,866.80	10,838,095.46	11,485,711.54	11,930,784.30	12,384,720.52	12,847,083.02
TAX CAPACITY													
Before New Construction		21,253,284.00	22,349,589.00	24,925,258.00	24,925,258.00	26,022,268.00	27,141,218.20	28,282,547.40	29,446,703.19	30,634,142.10	31,845,329.78	33,080,741.21	34,340,860.88
From New Construction					1,097,010	1,118,950	1,141,329	1,164,156	1,187,439	1,211,188	1,235,411	1,260,120	1,285,322
TOTAL TAX CAPACITY		21,253,284.00	22,349,589.00	24,925,258.00	26,022,268.00	27,141,218.20	28,282,547.40	29,446,703.19	30,634,142.10	31,845,329.78	33,080,741.21	34,340,860.88	35,626,182.94
Less Fiscal Disparities TC Contribution	2% annual increase	(1,231,558.00)	(1,232,636.00)	(1,257,288.72)	(1,282,434.49)	(1,308,083.18)	(1,334,244.85)	(1,360,929.74)	(1,388,148.34)	(1,415,911.31)	(1,444,229.53)	(1,473,114.12)	(1,502,576.41)
NET TAX CAPACITY		20,021,726.00	21,261,511.00	23,667,969.28	24,739,833.51	25,833,135.02	26,948,302.56	28,085,773.45	29,245,993.76	30,429,418.47	31,636,511.68	32,867,746.75	34,123,606.53
General Fund Operating Tax Levy Annual Increase			8%	48%	0%	7%	8%	-7%	4%	8%	7%	8%	0%
Net Tax Capacity Annual % Change			6%	11%	5%	4%	5%	4%	4%	6%	5%	4%	4%
Tax Rate on Tax Capacity	23.48%	23.48%	32.59%	33.25%	33.91%	34.59%	35.42%	36.13%	36.85%	36.85%	36.85%	36.85%	36.85%
Tax Rate % Change	-0.03%	29%	38.83%	2.00%	2.00%	2.00%	2.41%	2.00%	2.00%	2.00%	0.00%	0.00%	0.00%
Percentage of Tax Levy for Debt	30%	29%	32%	36%	36%	35%	40%	40%	38%	36%	34%	36%	36%
Existing Tax Base Inflation			5%	12%	4%	4%	4%	4%	4%	4%	4%	4%	4%
Total Tax Base Increase			5%	12%	4%	4%	4%	4%	4%	4%	4%	4%	4%
New tax capacity assumptions													
Residential units completed in beginning of year			250	250	250	250	250	250	250	250	250	250	250
New home average value			430,200	438,804	447,580	456,532	465,662	474,976	484,475	494,165	504,048	514,129	
Commercial - New construction (15,000 s.f./year)													
New Home Value Construction Inflation			2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%