



Watertown City Council
Work Session
September 8, 2020 5:30 pm

Mayor Steve Washburn
Deborah Everson
Lindsay Guetzkow
Adam Pawelk
Michael Walters

1. Call To Order And Roll Call
2. New Business
 - 2.1. 2021 Budget Work Session #4 – General Fund Draft

Documents:

[WORK SESSION MEMO 9.8.2020.PDF](#)

3. Adjournment

309 Lewis Avenue South; P.O. Box 279, Watertown, MN 55388



To: Honorable Mayor & City Council
From: Shane Fineran, City Administrator
Date: September 8th, 2020
Re: 2021 Budget Work Session #4 – General Fund Draft

At the previous discussion of the preliminary levy and general operating budget much discussion was had around the CARES Act funding that the City has received and ability to capture additional costs to ensure that those funds are not returned to the federal government. Of the \$354,000, we have transferred \$250,000 to the EDA for use in business support programs and the remainder is held in the general fund budget for incurred expenses related to the pandemic and any upcoming expenses before the deadline. It is the opinion of staff after additional analysis of the updated guidance that the City will be able to retain all CARES Act funds as reimbursement for eligible public safety expenditures for law enforcement and first responders.

The guidance states that *“The Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency”*. Any remainder funds unused from the EDA programs, or the general fund remainder portion, could be applied to these incurred expenses and would be maintained in the general fund in 2020 as unrestricted fund balance.

Through the end of August, we have incurred approximately \$50,000 in eligible expenses related to the COVID-19 pandemic. We have also submitted to FEMA approximately \$20,000 in eligible expenses for reimbursement that could free-up additional CARES Act fund dollars held in the general fund.

At the time of publication of the memo we have had 5 applications for the Relief Grant and 3 applications for the PBR grant offered by the EDA. At this stage in the budget and levy formation process it would be my recommendation to keep the preliminary levy at the amount proposed until the deadlines of the EDA programs have passed. This would give the City Council the greatest flexibility in determining how best to utilize any unrestricted fund balance prior to final levy adoption in December. For example, a \$30,000 reduction in the levy and a \$30,000 increase to the unrestricted fund balance, would reduce the impact to the averaged value home to 1.73% increase or \$23.50 annually.

Additional analysis was also performed on the usage of the part-time wages associated with fire department activities of a general nature and not associated with emergency call response. We have reduced the increase from this line item from 800 additional hours to 200 additional hours.

The remainder of the memo is consistent with the information presented at the previous work session with the changes made to the budget and impacts on metrics noted in red.

The tax base estimates have been released by Carver County and the City stands at an overall taxable market value increase of \$359,608,200, which is an increase of 3.04% from 2020. The City continues to be a net-receiver in the fiscal disparities' calculations; however, this number has decreased to \$574,105 in 2021. This is due to growth in the community. With fiscal disparities and reduction for TIF in 2021, the estimated tax capacity in the community increased to \$3,652,401; a 2% increase from 2020. The preliminary budget as proposed

delivers a levy increase impact to the average valued home of 3.10%, or an increase of \$42.71 annually. The anticipated fund balance at this point in the process would be 49 ~~50%~~, which is below our stated target of 50%, but if revenue trends continue for the back half of the year as they have for the first half, we will have sufficient unreserved fund balance to utilize to positively affect the overall levy amount and fund balance target. The City Council is scheduled to adopt the preliminary levy at the September 22nd meeting and will have two more work sessions to consider the preliminary levy and budget.

The overall preliminary budget reflects a ~~3.7%~~ 3.5% increase in expenditure from 2020. This is a culmination of departmental increases noted below as well as some small inflationary increases for materials and chemicals related to street and park maintenance. We experienced a 10% increase in our property and casualty rates, which with our large hail damage claim could be expected, and a 5% increase in our workers compensation premiums. Additions for sanitization supplies and additional cleaning services to continue to combat the COVID-19 impacts in our facilities in 2021 has also been made.

Public Safety

2021 will mark the first full year with the three FTE Sheriff's Deputies providing contracted coverage 7 days per week in the evenings and overnights, and daytime coverage Monday through Friday. 26 hours of contracted Community Service Officer time for animal control, participation with the Southwest Metro Drug Task Force, and budgeted dollars for the back filling of shifts when contract deputies are on leave will continue.

The Fire Department will add ~~800~~ 200 hours to training wages as year 3 of a multi-year effort to invest funds to encompass fire department activities for which compensation is provided. This would allow for compensation for department meetings, community events, and public education events. Also planned is a software solution for scheduling to support the on-duty/on-call staffing model that ensures we have personnel available for adequate response. Training dollars have also been added to support organizational/professional development type activities of department staff.

Consultant Services

Additional funds are programmed to add site inspections services as well as support code enforcement efforts. In discussions with Delano, this type of combination role being available in 2021 via the joint powers agreement for building official services will not be available. If this is a priority for the City Council, this could be accomplished through either existing consultant's for engineering and planning, or another provider. Site inspections would be according to our site inspection policy, documentation, and communication and coordination with applicants and staff. Many cities employ this model for inspections of this type and have staff trained in these areas. Code enforcement would include receipt and tracking of code enforcement, initiation with problem properties and education and direction toward compliance, documentation and follow-up. I have asked our existing consultants for proposals on scope and approach to these two items. In order to help offset the cost of these services the City Council should discuss possible fee schedule changes or to fund through the general levy.

Personnel

Overall a 2% COLA adjustment is factored into the preliminary budget across all funds as well as a preliminary 10% increase for health benefits and 5% for dental benefits. These rates will be finalized in October, following the adoption of the preliminary levy in September, once renewal rates are provided by providers.

The proposed budget for 2021 includes the reclassification of the Clerk/Treasurer position to an Administrative Services Director role. Staff would work on developing and amending the job description to capture the higher-level tasks associated with human resources administration, financial management and accounting, risk management, and general operations of administrative services. It would look to also add supervisory duties over the role of the Deputy Clerk/Treasurer and Administrative Assistant. This would align the administration department in terms of structure with our other departments in terms of supervision and in the wage scale.

Earlier this year the City Council reviewed a proposal for consultant work to evaluate the City's staffing structure and wage scale program. At that time the City Council decided not to enter an engagement to deeper study and analysis. Staff continue to feel that this is an important topic long term for the City Council to be aware of. Utilizing data available to us through the League of Minnesota Cities salary survey for 2020, staff have attempted to gather market data as it relates to wage scales for cities of comparable size. We have utilized data of cities ranging in size from 4,000 to 10,000 in population in the metropolitan and greater state area. Staff is not requesting any changes to the wage scale for 2021 beyond the proposed 2% adjustment in the draft budget. However, utilizing this data as precursor to additional discussion about what the organizations philosophy around compensation shall be beyond 2021.

2020 Market Analysis @
LMC Analysis Metro/Central Cities 4,000 - 10,000

City's Position Title	WATERTOWN SCALE		LMC WAGE SCALE			LMC WAGE SCALE			LMC WAGE SCALE		
	2020	2020	90%	90%	%	95%	95%	%	100%	100%	%
	Min	Max	MIN	MAX	Chg	MIN	MAX	Chg	MIN	MAX	Chg
Administrative Assistant	\$39,386.00	\$49,188.00	\$38,997.00	\$48,967.20	-0.4%	\$41,163.50	\$51,687.60	5.1%	\$43,330.00	\$54,408.00	10.6%
Deputy Clerk/Treasurer	\$39,386.00	\$49,188.00	\$41,679.90	\$49,959.00	1.6%	\$43,995.45	\$52,734.50	7.2%	\$46,311.00	\$55,510.00	12.9%
Maintenance Worker	\$42,143.00	\$52,631.00	\$40,759.20	\$52,709.40	0.1%	\$43,023.60	\$55,637.70	5.7%	\$45,288.00	\$58,566.00	11.3%
Senior Maintenance Worker	\$42,143.00	\$52,631.00	\$44,890.20	\$56,691.00	7.7%	\$47,384.10	\$59,840.50	13.7%	\$49,878.00	\$62,990.00	19.7%
Utility Maintenance Worker	\$48,249.00	\$60,257.00	\$45,122.40	\$59,012.10	-2.1%	\$47,629.20	\$62,290.55	3.4%	\$50,136.00	\$65,569.00	8.8%
Utility Worker II	\$51,627.00	\$64,475.00	\$49,063.50	\$61,193.70	-5.1%	\$51,789.25	\$64,593.35	0.2%	\$54,515.00	\$67,993.00	5.5%
Clerk/Treasurer	\$55,241.00	\$68,988.00	\$57,556.80	\$72,402.30	4.9%	\$60,754.40	\$76,424.65	10.8%	\$63,952.00	\$80,447.00	16.6%
Public Works Superintendent	\$67,672.00	\$84,513.00	\$67,615.20	\$84,480.30	0.0%	\$71,371.60	\$89,173.65	5.5%	\$75,128.00	\$93,867.00	11.1%
Public Utilities Superintendent	\$67,672.00	\$84,513.00	\$67,615.20	\$84,480.30	0.0%	\$71,371.60	\$89,173.65	5.5%	\$75,128.00	\$93,867.00	11.1%
City Administrator	\$87,444.00	\$109,205.00	\$88,749.90	\$111,681.00	2.3%	\$93,680.45	\$117,885.50	7.9%	\$98,611.00	\$124,090.00	13.6%

Additional discussion and planning have been had by staff around addition of full-time staff in the next two to three years. Nothing is planned for 2021 but we feel that 2022 or 2023 would be likely targets for additional FTE additions. Identified as a priority is an addition FTE in the Public Services Department as maintenance worker, mechanic, or some type of combination. Our current seasonal staffing and work demands demonstrates that an additional FTE position is needed year-round. An FTE with heavy equipment and truck operation skills would also reduce the wintertime strain on utility department staff with snow removal operations and the demands of utility system operation.

The other position identified as a priority is a FT Fire Chief role. The administrative demand required to support the firefighters is significant. Department direction, employee development, and project management are included in the growing number of tasks required by department leadership. The challenges experienced by paid-on-call employees to lead and manage a city department are significant.

Sustaining the paid-on-call firefighter model is vital to our community. However, the administrative workload pulls our staff away from their primary mission while increasing their workload. To meet demands, a fulltime fire chief has been identified as an important step for success. The relief provided to our paid-on-call firefighters will help maintain the paid-on-call model into the future.

Enc: Draft Preliminary General Fund Expenditure Budget, Draft Preliminary Fire Operating Budget, Financial Model

**CITY OF WATERTOWN
2021 GENERAL FUND BUDGET
EXPENDITURES**

Department	Account Code	Description	2018 Budget	2018 YTD	2019 Budget	2019 YTD	2020 Budget	2020 YTD	2021 Budget	Percentage Change	Comments	
General Government	101-41000-151	Worker's Comp Insurance Premium	\$ 1,166	\$ 1,165	\$ 1,024	\$ 1,165	\$ 1,501	\$ 1,792	\$ 1,882	25.36%	From the renewal	
	101-41000-201	Accessories (paper, pens, etc)	\$ 1,000	\$ 770	\$ 1,000	\$ 263	\$ 1,000	\$ 36	\$ 1,000	0.00%		
	101-41000-203	Printed Forms	\$ 2,000	\$ 1,211	\$ 1,000	\$ 196	\$ 1,000	\$ 877	\$ 1,000	0.00%		
	101-41000-210	Operating Supplies (GENERAL)	\$ 1,750	\$ 1,341	\$ 1,750	\$ 4,005	\$ 1,750	\$ 2,777	\$ 2,500	42.86%		
	101-41000-240	Small Tools and Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	101-41000-301	Auditing and Acct'g Services	\$ 27,000	\$ 18,274	\$ 27,000	\$ 22,113	\$ 27,000	\$ 23,025	\$ 27,000	0.00%		
	101-41000-303	Engineering Fees	\$ 30,000	\$ 62,295	\$ 40,000	\$ 94,133	\$ 50,000	\$ 19,594	\$ 70,000	40.00%	\$20K for site condition inspection services	
	101-41000-304	Legal Fees	\$ 25,000	\$ 12,494	\$ 25,000	\$ 25,410	\$ 25,000	\$ 10,871	\$ 25,000	0.00%		
	101-41000-309	EDP, Software and Design	\$ 17,000	\$ 15,461	\$ 17,000	\$ 18,025	\$ 38,000	\$ 24,515	\$ 45,823	20.59%	Increase for hosted server solution	
	101-41000-310	Other Professional Services	\$ 64,000	\$ 48,569	\$ 64,000	\$ 51,759	\$ 64,000	\$ 16,178	\$ 64,000	0.00%	Prosecution, Assessing, etc.	
	101-41000-312	Building Inspector Services	\$ 45,000	\$ 74,939	\$ 55,000	\$ 80,775	\$ 55,000	\$ 692	\$ 55,000	0.00%	JPA Agreement w/ Delano	
	101-41000-314	Professional Planning Services	\$ 17,000	\$ 14,278	\$ 17,000	\$ 13,678	\$ 17,000	\$ 3,020	\$ 30,000	76.47%	\$13,000 for code enforcement services	
	101-41000-321	Telephone	\$ 5,600	\$ 4,467	\$ 5,600	\$ 4,660	\$ 5,600	\$ 3,516	\$ 5,600	0.00%	Voice & Internet	
	101-41000-322	Postage	\$ 4,000	\$ 2,722	\$ 4,000	\$ 2,305	\$ 4,000	\$ 1,744	\$ 4,000	0.00%		
	101-41000-340	Advertising	\$ 6,000	\$ 4,627	\$ 6,000	\$ 3,142	\$ 6,000	\$ 2,101	\$ 6,000	0.00%	4 newsletters \$4000, Community center ads	
	101-41000-341	Employment	\$ -	\$ -	\$ -	\$ 406	\$ -	\$ -	\$ -	\$ -	0.00%	
	101-41000-351	Legal Notices Publishing	\$ 3,500	\$ 2,336	\$ 3,500	\$ 2,694	\$ 3,500	\$ 2,098	\$ 3,500	0.00%		
	101-41000-353	Ordinance Publication	\$ 1,500	\$ 3,197	\$ 1,500	\$ 3,348	\$ 1,500	\$ 2,746	\$ 1,500	0.00%		
	101-41000-354	Other Print/Binding	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ 730	\$ 6,000	0.00%	Codification	
	101-41000-361	General Liability Ins	\$ 10,295	\$ 10,358	\$ 10,375	\$ 11,621	\$ 13,194	\$ 13,997	\$ 14,000	6.11%	From renewal	
	101-41000-384	Refuse/Garbage Disposal	\$ 8,000	\$ 4,617	\$ 8,000	\$ 4,311	\$ 8,000	\$ 300	\$ 8,000	0.00%	Community Clean-Up/Offset by grant funds & revenue	
	101-41000-413	Office Equipment Rental	\$ 7,000	\$ 5,989	\$ 7,000	\$ 5,466	\$ 7,000	\$ 2,362	\$ 7,000	0.00%		
	101-41000-433	Dues and Subscriptions	\$ 7,300	\$ 7,055	\$ 7,300	\$ 7,833	\$ 7,500	\$ 2,967	\$ 7,850	4.67%	League of Minnesota Cities, Metro Cities, Industry/News Publication	
	101-41000-437	Other Miscellaneous	\$ 2,000	\$ 304	\$ 2,000	\$ 1,459	\$ 2,000	\$ 500	\$ 2,000	0.00%		
	101-41000-441	Code Enforcement Costs	\$ -	\$ 730	\$ 1,000	\$ 5,678	\$ 2,000	\$ 1,120	\$ 2,000	0.00%		
	101-41000-490	Donations to Civic Org's	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,000	\$ 10,000	\$ 10,000	0.00%		
	101-41000-491	Community Celebrations	\$ 9,000	\$ 7,974	\$ 9,000	\$ 9,859	\$ 9,000	\$ 250	\$ 9,000	0.00%	Rails to Trails/Some offset by Lions donation	
	101-41000-492	Contingency	\$ 11,000	\$ 132	\$ 11,000	\$ 2,965	\$ 11,000	\$ 740	\$ 11,000	0.00%		
	101-41000-570	Office Equip and Furnishings	\$ 2,000	\$ 126	\$ 2,000	\$ 1,948	\$ 2,000	\$ -	\$ 2,000	0.00%		
	101-41000-630	Bank Service Fees	\$ 2,500	\$ 2,152	\$ 2,500	\$ 1,107	\$ 2,500	\$ 2,335	\$ 2,500	0.00%		
	101-41000-700	Transfers (GENERAL)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	101-41000-720	Operating Transfers	\$ -	\$ -	\$ -	\$ 1,193	\$ -	\$ 250,000	\$ -	\$ -	0.00%	
101-41000-810	Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 591	\$ -	\$ -	0.00%		
			\$ 327,111	\$ 318,083	\$ 347,049	\$ 392,017	\$ 382,045	\$ 401,474	\$ 425,155	11.28%		
Council	101-41110-100	Wages and Salaries (GENERAL)	\$ 22,200	\$ 22,200	\$ 22,200	\$ 22,200	\$ 22,200	\$ 14,800	\$ 22,200	0.00%	\$450 per month for Mayor, \$350 per month for council	
	101-41110-122	FICA	\$ 1,698	\$ 1,699	\$ 1,698	\$ 1,698	\$ 1,698	\$ 1,132	\$ 1,698	0.00%		
	101-41110-151	Workers Comp	\$ 77	\$ 74	\$ 63	\$ 70	\$ 70	\$ 70	\$ 74	5.00%	From Renewal	
	101-41110-208	Training and Instruction	\$ 2,500	\$ 1,103	\$ 2,500	\$ 70	\$ 2,500	\$ 754	\$ 2,500	0.00%		
	101-41110-331	Travel Expenses	\$ 500	\$ 425	\$ 750	\$ -	\$ 750	\$ 29	\$ 750	0.00%		
	101-41110-433	Dues and Subscriptions	\$ 75	\$ 30	\$ 75	\$ 30	\$ 75	\$ -	\$ 75	0.00%		
			\$ 27,050	\$ 25,531	\$ 27,286	\$ 24,068	\$ 27,293	\$ 16,785	\$ 27,297	0.01%		
Leg. Comms.	101-41120-110	Other Pay (GENERAL)	\$ 11,520	\$ 8,120	\$ 11,520	\$ 7,887	\$ 11,520	\$ 3,520	\$ 11,520	0.00%	Parks (3,840), Planning (3,840), COA (3,840) EDA moved to EDA Budget	
	101-41120-122	FICA	\$ 881	\$ 621	\$ 881	\$ 621	\$ 881	\$ 269	\$ 881	0.00%		
	101-41120-208	Training and Instruction	\$ 900	\$ -	\$ 900	\$ 170	\$ 900	\$ -	\$ 900	0.00%		
			\$ 13,301	\$ 8,741	\$ 13,301	\$ 8,678	\$ 13,301	\$ 3,789	\$ 13,301	0.00%		
Administrative Assistant	101-41300-101	Full-Time Employees Regular	\$ 47,419	\$ 47,419	\$ 48,823	\$ 49,199	\$ 49,788	\$ 32,167	\$ 50,771	1.98%		
	101-41300-103	Part-Time Employees	\$ 1,200	\$ 250	\$ 1,200	\$ 525	\$ 1,200	\$ 23	\$ 1,200	0.00%		
	101-41300-121	PERA	\$ 3,556	\$ 3,556	\$ 3,662	\$ 3,662	\$ 3,734	\$ 2,441	\$ 3,808	1.98%		
	101-41300-122	FICA	\$ 3,719	\$ 3,647	\$ 3,827	\$ 3,775	\$ 3,901	\$ 2,324	\$ 3,976	1.93%		
	101-41300-131	Employer Paid Health	\$ 11,071	\$ 11,071	\$ 12,011	\$ 1,102	\$ 13,111	\$ 8,065	\$ 14,322	9.24%		
	101-41300-133	Employer Paid Dental	\$ 562	\$ 562	\$ 562	\$ 562	\$ 562	\$ 375	\$ 590	5.00%		
	101-41300-134	Employer Paid Life/STD/LTD	\$ 552	\$ 539	\$ 563	\$ 566	\$ 611	\$ 378	\$ 620	1.43%		
	101-41300-208	Training and Instruction	\$ 250	\$ -	\$ 250	\$ -	\$ 250	\$ -	\$ 250	0.00%		
	101-41300-331	Travel Expenses	\$ 100	\$ 8	\$ 100	\$ 28	\$ 100	\$ 50	\$ 100	0.00%		
	101-41300-417	Uniforms	\$ 100	\$ 98	\$ 100	\$ 259	\$ 100	\$ 112	\$ 100	0.00%		

**CITY OF WATERTOWN
2021 GENERAL FUND BUDGET
EXPENDITURES**

Department	Account Code	Description	2018 Budget	2018 YTD	2019 Budget	2019 YTD	2020 Budget	2020 YTD	2021 Budget	Percentage Change	Comments	
			\$ 68,529	\$ 67,150	\$ 71,098	\$ 59,678	\$ 73,357	\$ 45,935	\$ 75,738	3.25%		
City Administrator	101-41310-101	Full-Time Employees Regular	\$ 72,762	\$ 72,516	\$ 74,945	\$ 75,525	\$ 76,443	\$ 49,402	\$ 77,972	2.00%		
	101-41310-121	PERA	\$ 5,457	\$ 5,462	\$ 5,621	\$ 5,670	\$ 5,733	\$ 3,781	\$ 5,848	2.00%		
	101-41310-122	FICA	\$ 5,566	\$ 5,246	\$ 5,733	\$ 5,434	\$ 5,848	\$ 3,514	\$ 5,965	2.00%		
	101-41310-131	Employer Paid Health	\$ 12,697	\$ 12,697	\$ 13,681	\$ 13,681	\$ 14,538	\$ 9,926	\$ 15,922	9.52%		
	101-41310-133	Employer Paid Dental	\$ 394	\$ 393	\$ 394	\$ 393	\$ 394	\$ 262	\$ 413	5.00%		
	101-41310-134	Employer Paid Life/STD/LTD	\$ 706	\$ 637	\$ 724	\$ 674	\$ 1,141	\$ 446	\$ 812	-28.81%		
	101-41310-208	Training and Instruction	\$ 3,500	\$ 3,541	\$ 4,675	\$ 5,033	\$ 4,675	\$ 775	\$ 4,675	0.00%		
	101-41310-321	Telephone	\$ 660	\$ 660	\$ 660	\$ 659	\$ 660	\$ 431	\$ 660	0.00%	\$55/mo per policy	
	101-41310-331	Travel Expenses	\$ 2,500	\$ 2,258	\$ 3,000	\$ 2,854	\$ 3,000	\$ -	\$ 3,000	0.00%		
	101-41310-417	Uniforms	\$ 100	\$ 103	\$ 100	\$ 91	\$ 100	\$ -	\$ 100	0.00%		
	101-41310-433	Dues and Subscriptions	\$ 1,000	\$ 959	\$ 1,000	\$ 960	\$ 1,000	\$ 1,049	\$ 1,000	0.00%		
	101-41310-437	Other Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%		
				\$ 105,342	\$ 104,472	\$ 110,533	\$ 110,974	\$ 113,532	\$ 69,586	\$ 116,368	2.50%	
City Clerk												
City Clerk	101-41400-101	Full-Time Employees Regular	\$ 45,733	\$ 45,853	\$ 48,732	\$ 49,699	\$ 50,929	\$ 33,513	\$ 53,514	5.07%		
	101-41400-121	PERA	\$ 3,430	\$ 3,476	\$ 3,655	\$ 3,667	\$ 3,820	\$ 2,493	\$ 4,014	5.07%		
	101-41400-122	FICA	\$ 3,499	\$ 3,546	\$ 3,728	\$ 3,811	\$ 3,896	\$ 2,537	\$ 4,094	5.07%		
	101-41400-131	Employer Paid Health	\$ 4,396	\$ 4,396	\$ 4,678	\$ 4,678	\$ 4,920	\$ 3,530	\$ 5,337	8.48%		
	101-41400-133	Employer Paid Dental	\$ 422	\$ 421	\$ 422	\$ 422	\$ 422	\$ 281	\$ 443	5.00%		
	101-41400-134	Employer Paid Life	\$ 496	\$ 480	\$ 520	\$ 516	\$ 580	\$ 354	\$ 603	3.97%		
	101-41400-208	Training and Instruction	\$ 2,000	\$ 1,744	\$ 2,500	\$ 1,560	\$ 2,500	\$ (445)	\$ 2,500	0.00%		
	101-41400-321	Telephone	\$ 660	\$ 495	\$ 660	\$ 495	\$ 660	\$ 323	\$ 660	0.00%		
	101-41400-331	Travel Expenses	\$ 750	\$ 684	\$ 1,000	\$ 1,524	\$ 2,000	\$ 51	\$ 2,000	0.00%		
	101-41400-417	Uniforms	\$ 100	\$ 72	\$ 100	\$ 96	\$ 100	\$ 110	\$ 100	0.00%		
	101-41400-433	Dues and Subscriptions	\$ 375	\$ 135	\$ 375	\$ 420	\$ 375	\$ 46	\$ 375	0.00%		
				\$ 61,860	\$ 61,302	\$ 66,370	\$ 66,887	\$ 70,201	\$ 42,793	\$ 73,639	4.90%	
	Elections											
Elections	101-41410-104	Temporary Employees Regular	\$ 5,000	\$ 2,146	\$ -	\$ -	\$ 5,500	\$ 2,073	\$ -	-100.00%		
	101-41410-122	FICA	\$ 383	\$ 8	\$ -	\$ -	\$ 421	\$ -	\$ -	-100.00%		
	101-41410-151	Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ 8			
	101-41410-203	Printed Forms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	101-41410-208	Training and Instruction	\$ 500	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	-100.00%		
	101-41410-210	Operating Supplies (GENERAL)	\$ 2,500	\$ 831	\$ -	\$ -	\$ 2,500	\$ 2,963	\$ -	\$ -	-100.00%	
	101-41410-309	EDP, Software and Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	101-41410-322	Postage	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	-100.00%		
	101-41410-331	Travel Expenses	\$ 1,000	\$ 751	\$ -	\$ -	\$ 1,000	\$ 485	\$ -	\$ -	-100.00%	
	101-41410-351	Legal Notices Publishing	\$ 250	\$ 151	\$ -	\$ -	\$ 250	\$ 76	\$ -	\$ -	-100.00%	
	101-41410-404	Repairs/Maint Machinery/Equip	\$ 550	\$ 222	\$ 550	\$ -	\$ 550	\$ 550	\$ 550	0.00%	Annual maintenance	
	101-41410-580	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ -	-100.00%	
				\$ 10,683	\$ 4,109	\$ 550	\$ -	\$ 11,421	\$ 6,255	\$ 558	-95.11%	Change since last election
General Govt Buildings/Plant												
General Govt Buildings/Plant	101-41940-210	Operating Supplies (GENERAL)	\$ 2,500	\$ 1,231	\$ 2,500	\$ 967	\$ 2,500	\$ 2,675	\$ 2,500	0.00%		
	101-41940-220	Repair/Maint Supply (GENERAL)	\$ 1,500	\$ 296	\$ 1,500	\$ 665	\$ 1,500	\$ 12	\$ 1,500	0.00%		
	101-41940-240	Small Tools and Minor Equip	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -			
	101-41940-310	Other Professional Services	\$ 13,500	\$ 13,906	\$ 13,500	\$ 13,374	\$ 13,500	\$ 15,045	\$ 16,040	18.81%	Cleaning Contract/Floor Stripping/Carpet Cleaning/Window Cleaning	
	101-41940-321	Telephone	\$ 1,700	\$ 2,200	\$ 2,600	\$ 2,279	\$ 2,600	\$ 1,529	\$ 2,600	0.00%	Alarm phone lines	
	101-41940-362	Property Ins	\$ 5,115	\$ 5,181	\$ 5,273	\$ 5,189	\$ 5,071	\$ 5,598	\$ 6,000	18.32%	From Renewal	
	101-41940-381	Electric Utilities	\$ 17,000	\$ 14,196	\$ 14,000	\$ 11,269	\$ 14,000	\$ 6,203	\$ 13,000	-7.14%		
	101-41940-400	Repairs & Maint Cont (GENERAL)	\$ 6,000	\$ 6,109	\$ 6,000	\$ 9,896	\$ 6,000	\$ 5,043	\$ 6,000	0.00%		
	101-41940-401	Repairs/Maint Buildings	\$ 5,000	\$ 6,078	\$ 5,000	\$ 3,900	\$ 5,000	\$ 195,435	\$ 5,000	0.00%	General facility maintenance.	
	101-41940-404	Repairs/Maint Machinery/Equip	\$ 5,000	\$ 1,879	\$ 5,000	\$ 5,801	\$ 5,000	\$ 1,818	\$ 5,000	0.00%		
	101-41940-560	Office Equip and Furnishings	\$ 6,000	\$ 5,947	\$ 6,000	\$ 4,391	\$ 6,000	\$ 7,414	\$ 6,000	0.00%	Computer Workstations	

**CITY OF WATERTOWN
2021 GENERAL FUND BUDGET
EXPENDITURES**

Department	Account Code	Description	2018 Budget	2018 YTD	2019 Budget	2019 YTD	2020 Budget	2020 YTD	2021 Budget	Percentage Change	Comments	
			\$ 63,815	\$ 57,023	\$ 61,873	\$ 57,731	\$ 61,171	\$ 240,772	\$ 63,640	4.04%		
Fire Protection Services	101-42000-124	Fire Pension Contributions	\$ 57,005	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000		\$ 15,000	0.00%		
	101-42000-630	Bank Service Fees	\$ 40									
	101-42000-720	Operating Transfers	\$ 320,704	\$ 320,704	\$ 330,637	\$ 330,637	\$ 346,294	\$ 173,147	\$ 361,500	4.39%		
			\$ 377,749	\$ 335,704	\$ 345,637	\$ 345,637	\$ 361,294	\$ 173,147	\$ 376,500	4.21%		
Police	101-42110-310	Other Professional Services	\$ 260,670	\$ 251,899	\$ 286,966	\$ 268,531	\$ 326,966	\$ 175,327	\$ 379,838	16.17%	3 FTE, 26hrs CSO, \$6K for OT, SW Metro Drug Task Force	
			\$ 260,670	\$ 251,899	\$ 286,966	\$ 268,531	\$ 326,966	\$ 175,327	\$ 379,838	16.17%		
Civil Defense	101-42500-381	Electric Utilities	\$ 500	\$ 457	\$ 500	\$ 789	\$ 500	\$ 271	\$ 789	57.80%		
	101-42500-404	Repairs/Maint Machinery/Equip	\$ 2,500		\$ 2,500	\$ 950	\$ 2,500		\$ 2,500	0.00%		
	101-42500-437	Other Miscellaneous	\$ -									
	101-42500-580	Other Equipment	\$ -									
			\$ 3,000	\$ 457	\$ 3,000	\$ 1,739	\$ 3,000	\$ 271	\$ 3,289	9.63%		
Animal Control	101-42700-310	Other Professional Services	\$ 2,000	\$ 1,500	\$ 2,000	\$ 1,727	\$ 2,000	\$ 624	\$ 500	-75.00%	Kennel Repair/Boarding	
Flood Control	101-42850-210	Operating Supplies (GENERAL)	\$ 5,000		\$ 5,000	\$ -	\$ -	\$ -	\$ -		Moved to Storm Water Operating	
	101-42850-530	Improvements Other Than Buildings	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
	101-42850-580	Other Equipment	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
	101-42850-582	Capital Building Repairs	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -			
			\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -		
Public Services	101-43000-101	Full-Time Employees Regular	\$ 67,674	\$ 67,055	\$ 71,447	\$ 72,685	\$ 74,698	\$ 49,022	\$ 78,096	4.55%		
	101-43000-103	Part-Time Employees	\$ 27,519	\$ 15,454	\$ 33,312	\$ 23,300	\$ 34,311	\$ 24,157	\$ 34,500	0.55%	Summer/Winter Seasonal Help	
	101-43000-121	PERA	\$ 5,887	\$ 5,096	\$ 7,857	\$ 5,359	\$ 8,176	\$ 3,643	\$ 5,857	-28.36%		
	101-43000-122	FICA	\$ 7,282	\$ 6,058	\$ 8,014	\$ 7,028	\$ 8,339	\$ 5,378	\$ 8,614	3.29%		
	101-43000-131	Employer Paid Health	\$ 13,024	\$ 13,024	\$ 13,936	\$ 13,936	\$ 14,754	\$ 10,169	\$ 26,187	77.50%		
	101-43000-133	Employer Paid Dental	\$ 1,475	\$ 1,475	\$ 1,475	\$ 1,475	\$ 1,475	\$ 984	\$ 1,549	5.00%		
	101-43000-134	Employer Paid Life	\$ 716	\$ 679	\$ 746	\$ 746	\$ 833	\$ 507	\$ 864	3.63%		
	101-43000-142	Unemployment Benefits	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ 4,500	0.00%		
	101-43000-151	Worker's Comp Insurance Prem	\$ 379	\$ 381	\$ 381	\$ 300	\$ 300	\$ 294	\$ 309	2.90%	From renewal with 5% increase	
	101-43000-201	Accessories	\$ -	\$ 411	\$ -	\$ 62	\$ -	\$ -	\$ -	\$ -		
	101-43000-208	Training and Instruction	\$ 2,000	\$ 1,148	\$ 4,950	\$ 4,086	\$ 4,950	\$ 20	\$ 4,950	0.00%	Hamline Public Works Leadership Academy & APWA Spring Conference	
	101-43000-210	Operating Supplies (GENERAL)	\$ 1,500	\$ 1,032	\$ 1,500	\$ 1,519	\$ 1,500	\$ 1,355	\$ 1,500	0.00%	Includes lube and additives	
	101-43000-220	Repair/Maint Supply (GENERAL)	\$ 1,500	\$ (2)	\$ 1,500	\$ 48	\$ 1,500	\$ 482	\$ 1,500	0.00%		
	101-43000-221	Equipment Parts	\$ 500	\$ 400	\$ 500	\$ 156	\$ 500	\$ 109	\$ 500	0.00%		
	101-43000-223	Building Repair Supplies	\$ 2,000	\$ 1,546	\$ 2,000	\$ 1,665	\$ 2,000	\$ 1,128	\$ 2,000	0.00%		
	101-43000-229	Safety Equipment & Training	\$ 3,000	\$ 1,700	\$ 3,000	\$ 2,421	\$ 3,000	\$ 2,052	\$ 3,000	0.00%		
	101-43000-240	Small Tools and Minor Equip	\$ 5,000	\$ 4,859	\$ 5,000	\$ 2,881	\$ 5,000	\$ 2,857	\$ 5,000	0.00%		
	101-43000-310	Other Professional Services	\$ 5,000	\$ 5,806	\$ 5,000	\$ 5,427	\$ 8,756	\$ 4,332	\$ 8,756	0.00%	Weekly office/bathroom cleaning at PW Facility	
	101-43000-321	Telephone	\$ 2,750	\$ 2,398	\$ 3,300	\$ 2,456	\$ 3,300	\$ 1,678	\$ 3,300	0.00%	Office VOIP and Fire Alarm Line	
	101-43000-331	Travel Expense	\$ 200	\$ 213	\$ 800	\$ 527	\$ 800	\$ -	\$ 800	0.00%		
	101-43000-341	Employment Advertising	\$ 200	\$ 40	\$ 500	\$ 1,942	\$ 500	\$ 940	\$ 500	0.00%		
	101-43000-362	Property Ins	\$ 972	\$ 923	\$ 854	\$ 871	\$ 895	\$ 985	\$ 985	10.06%	From renewal	
	101-43000-381	Electric Utilities	\$ 13,000	\$ 8,450	\$ 13,000	\$ 8,591	\$ 12,000	\$ 5,321	\$ 11,000	-8.33%		
	101-43000-401	Repairs/Maint Buildings	\$ 2,000	\$ 2,877	\$ 2,000	\$ 287	\$ 2,000	\$ 1,678	\$ 2,000	0.00%		
	101-43000-404	Repairs/Maint Machinery/Equip	\$ 2,000	\$ 192	\$ 2,000	\$ 243	\$ 2,000	\$ -	\$ 2,000	0.00%		
	101-43000-417	Uniforms	\$ 750	\$ 425	\$ 750	\$ 760	\$ 750	\$ 205	\$ 750	0.00%		
	101-43000-433	Dues and Subscriptions	\$ 500	\$ 306	\$ 500	\$ 352	\$ 500	\$ 319	\$ 500	0.00%		
	101-43000-437	Other Misc	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	101-43000-438	Licenses & Permits	\$ 250	\$ 280	\$ 300	\$ -	\$ 300	\$ 35	\$ 300	0.00%		
	101-43000-560	Office Equip and Furnishings	\$ 200	\$ 200	\$ 200	\$ -	\$ 200	\$ 121	\$ 200	0.00%		
	101-43000-720	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
				\$ 171,777	\$ 142,449	\$ 189,322	\$ 159,123	\$ 197,837	\$ 117,771	\$ 210,017	6.16%	
Fire	101-43100-101	Full-Time Employees Regular	\$ 48,282	\$ 48,562	\$ 50,940	\$ 51,438	\$ 52,631	\$ 34,438	\$ 53,683	2.00%		
	101-43100-121	PERA	\$ 3,621	\$ 3,597	\$ 3,821	\$ 3,782	\$ 3,947	\$ 2,553	\$ 4,026	2.00%		

**CITY OF WATERTOWN
2021 GENERAL FUND BUDGET
EXPENDITURES**

Department	Account Code	Description	2018 Budget	2018 YTD	2019 Budget	2019 YTD	2020 Budget	2020 YTD	2021 Budget	Percentage Change	Comments
Hwys, Streets, & Roads	101-43100-122	FICA	\$ 3,694	\$ 3,740	\$ 3,897	\$ 3,930	\$ 4,026	\$ 2,527	\$ 4,107	2.00%	
	101-43100-131	Employer Paid Health	\$ 5,423	\$ 5,423	\$ 5,801	\$ 6,810	\$ 10,144	\$ 10,426	\$ 11,058	9.01%	
	101-43100-133	Employer Paid Dental	\$ 562	\$ 562	\$ 562	\$ 562	\$ 562	\$ 375	\$ 590	5.00%	
	101-43100-134	Employer Paid Life	\$ 559	\$ 528	\$ 580	\$ 576	\$ 637	\$ 477	\$ 646	1.47%	
	101-43100-151	Worker's Comp Insurance Prem	\$ 4,725	\$ 4,870	\$ 4,221	\$ 3,852	\$ 3,817	\$ 3,464	\$ 3,637	-4.71%	From the renewal
	101-43100-208	Training and Instruction	\$ 1,500	\$ 473	\$ 2,000	\$ 300	\$ 2,000	\$ 70	\$ 2,000	0.00%	
	101-43100-210	Operating Supplies (GENERAL)	\$ 3,000	\$ 993	\$ 3,000	\$ 2,987	\$ 3,000	\$ 1,216	\$ 3,000	0.00%	Street, Crosswalk, Parking Lot Striping
	101-43100-212	Motor Fuels									
	101-43100-220	Maintenance Supply (GENERAL)			\$ -	\$ 2,500	\$ 6,000	\$ 6,322	\$ 6,000	0.00%	Speed sign maintenance & monitoring agreement
	101-43100-224	Street Maint Materials	\$ 35,000	\$ 34,892	\$ 40,000	\$ 39,997	\$ 40,000	\$ 40,395	\$ 45,000	12.50%	Curb/Sidewalk Repair, Catch basin repair, dustcoating, crack filling
	101-43100-226	Sign Repair Materials	\$ 27,000	\$ 26,644	\$ 5,000	\$ 4,594	\$ 6,000	\$ 5,925	\$ 6,000	0.00%	Repaire/Replacement/Retroreflectivity Requirements
	101-43100-229	Safety Equipment & Training	\$ 2,000	\$ 623	\$ 2,000	\$ 1,256	\$ 2,000	\$ 120	\$ 2,000	0.00%	
	101-43100-240	Small Tools and Minor Equip	\$ 1,000		\$ 1,000	\$ 269	\$ 1,000	\$ 158	\$ 1,000	0.00%	
	101-43100-303	Engineering Fees									
	101-43100-310	Other Professional Services									
	101-43100-321	Telephone	\$ 660	\$ 330	\$ 660	\$ 330	\$ 660	\$ 216	\$ 660	0.00%	
	101-43100-351	Legal Notices Publishing		\$ 261							
	101-43100-416	Machinery Rentals	\$ 1,000	\$ 185	\$ 1,000	\$ 635	\$ 1,000	\$ 2,400	\$ 1,000	0.00%	
101-43100-417	Uniforms	\$ 250		\$ 250	\$ 85	\$ 250		\$ 250	0.00%		
101-43100-720	Operating Transfers										
			\$ 138,276	\$ 131,683	\$ 124,732	\$ 123,903	\$ 137,674	\$ 111,082	\$ 144,658	5.07%	
Ice & Snow Removal	101-43125-103	Part-Time Employees	\$ 4,608	\$ 702	\$ -						
	101-43125-121	PERA		\$ 32							
	101-43125-122	FICA	\$ 353	\$ 54	\$ -						
	101-43125-142	Unemployment Benefits	\$ 1,020	\$ 257	\$ -						
	101-43125-212	Motor Fuels	\$ -								
	101-43125-216	Chemicals and Chem Products	\$ 20,000	\$ 27,143	\$ 20,000	\$ 19,585	\$ 20,000	\$ 17,659	\$ 22,000	10.00%	
	101-43125-220	Repair/Maint Supply (GENERAL)	\$ -	\$ 2,545	\$ -	\$ 72					
	101-43125-221	Equipment Parts	\$ 5,500	\$ 2,308	\$ 5,500	\$ 5,323	\$ 5,500	\$ 2,315	\$ 5,500	0.00%	Replacement Plow Blades
	101-43125-240	Small Tools and Minor Equip	\$ -								
	101-43125-333	Freight and Express	\$ 3,000	\$ 2,800	\$ 3,000	\$ 3,000	\$ 3,000		\$ 3,000	0.00%	Snow Hauling
	101-43125-341	Employment	\$ 200	\$ 1,314							
	101-43125-404	Repairs/Maint Machinery/Equip	\$ -	\$ (118)				\$ 1,665			
	101-43125-436	Towing Charges	\$ 1,000	\$ 125	\$ 1,000	\$ 740	\$ 1,000	\$ -	\$ 1,000	0.00%	Plow Truck Towing Needs/Winter Parking Violations
101-43125-437	Other Miscellaneous	\$ -	\$ 309		\$ 400		\$ 300				
101-43125-581	Capital Equipment Repairs	\$ -									
			\$ 35,681	\$ 37,471	\$ 29,500	\$ 29,120	\$ 29,500	\$ 21,939	\$ 31,500	6.78%	
Fleet	101-43127-201	Accessories	\$ 1,000		\$ 1,000	\$ 49	\$ 1,000		\$ 1,000	0.00%	
	101-43127-212	Motor Fuels	\$ 25,000	\$ 28,450	\$ 25,000	\$ 30,845	\$ 25,000	\$ 11,475	\$ 25,000	0.00%	
	101-43127-220	Repair/ Maint Supply	\$ 2,000	\$ 2,352	\$ 2,000	\$ 3,216	\$ 2,000	\$ 426	\$ 2,000	0.00%	
	101-43127-221	Equipment Parts	\$ 20,000	\$ 21,085	\$ 20,000	\$ 16,656	\$ 20,000	\$ 7,698	\$ 20,000	0.00%	
	101-43127-240	Small Tools and Minor Equipment	\$ 10,000	\$ 1,078	\$ 10,000	\$ 495	\$ 10,000	\$ 2,221	\$ 10,000	0.00%	
	101-43127-310	Other Professional Services	\$ 1,000		\$ 1,000	\$ 292	\$ 1,000	\$ 2,516	\$ 1,000	0.00%	
	101-43127-363	Automotive Insurance	\$ 6,239	\$ 6,430	\$ 5,664	\$ 4,777	\$ 3,349	\$ 3,603	\$ 3,603	7.58%	From Renewal
	101-43127-404	Repairs/ Maint Machinery/Equip	\$ 25,000	\$ 36,769	\$ 25,000	\$ 49,222	\$ 25,000	\$ 21,819	\$ 25,000	0.00%	
	101-43127-309	EDP/Software	\$ 2,800	\$ 1,620	\$ 2,800	\$ 2,396	\$ 2,800		\$ 2,800	0.00%	Fleet Management Tool
	101-43127-438	Licenses and Permits	\$ -		\$ -	\$ 1,207		\$ 250			
			\$ 93,039	\$ 97,784	\$ 92,464	\$ 109,155	\$ 90,149	\$ 50,008	\$ 90,403	0.28%	
Street Lightin g	101-43160-381	Electric Utilities	\$ 50,000	\$ 48,369	\$ 50,000	\$ 45,761	\$ 50,000	\$ 27,428	\$ 50,000	0.00%	
	101-43160-403	Repairs Other Than Buildings	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	0.00%	Street Light Repair
			\$ 55,000	\$ 48,369	\$ 55,000	\$ 45,761	\$ 55,000	\$ 27,428	\$ 55,000	0.00%	

**CITY OF WATERTOWN
2021 GENERAL FUND BUDGET
EXPENDITURES**

Department	Account Code	Description	2018 Budget	2018 YTD	2019 Budget	2019 YTD	2020 Budget	2020 YTD	2021 Budget	Percentage Change	Comments
Parks	101-45200-101	Full-Time Employees Regular	\$ 46,519	\$ 46,115	\$ 49,112	\$ 49,067	\$ 51,347	\$ 31,026	\$ 45,162	-12.05%	
	101-45200-103	Part-Time Employees	\$ 4,167	\$ 3,709	\$ -	\$ -					
	101-45200-121	PERA	\$ 3,489	\$ 3,679	\$ 3,683	\$ 3,701	\$ 3,851	\$ 2,388	\$ 3,387	-12.05%	
	101-45200-122	FICA	\$ 3,877	\$ 3,558	\$ 3,757	\$ 3,452	\$ 3,928	\$ 2,222	\$ 3,455	-12.05%	
	101-45200-131	Employer Paid Health	\$ 12,834	\$ 12,834	\$ 13,697	\$ 13,698	\$ 14,432	\$ 11,355	\$ 12,143	-15.86%	
	101-45200-133	Employer Paid Dental	\$ 1,475	\$ 1,475	\$ 1,475	\$ 1,475	\$ 1,475	\$ 975	\$ 1,134	-23.14%	
	101-45200-134	Employer Paid Life	\$ 544	\$ 519	\$ 565	\$ 565	\$ 625	\$ 240	\$ 570	-8.81%	
	101-45200-151	Worker's Comp Insurance Prem	\$ 2,976	\$ 2,788	\$ 2,329	\$ 2,807	\$ 3,120	\$ 3,950	\$ 4,148	32.93%	From the renewal
	101-45200-208	Training and Instruction	\$ 1,500	\$ 305	\$ 2,000	\$ 1,803	\$ 2,000	\$ 78	\$ 2,000	0.00%	
	101-45200-210	Operating Supplies (GENERAL)	\$ 2,500	\$ 1,905	\$ 2,500	\$ 2,452	\$ 2,500	\$ 1,630	\$ 2,500	0.00%	
	101-45200-212	Motor Fuels	\$ -	\$ 132							
	101-45200-216	Chemicals and Chem Products	\$ 5,000	\$ 5,000	\$ 6,000	\$ 5,812	\$ 6,000	\$ 5,445	\$ 7,000	16.67%	
	101-45200-220	Repair/Maint Supply (GENERAL)	\$ 2,000	\$ 1,303	\$ 2,000	\$ 615	\$ 2,000	\$ 1,379	\$ 2,000	0.00%	
	101-45200-221	Equipment Parts	\$ 5,000	\$ 2,826	\$ 5,000	\$ 3,349	\$ 5,000	\$ 925	\$ 5,000	0.00%	Sprinkler System Repair/Playground Equipment Parts
	101-45200-225	Landscaping Materials	\$ 15,000	\$ 16,095	\$ 15,000	\$ 15,212	\$ 15,000	\$ 6,669	\$ 15,000	0.00%	
	101-45200-226	Sign Repair Materials	\$ 1,500	\$ 1,454	\$ 2,500	\$ 1,719	\$ 2,500	\$ 605	\$ 2,500	0.00%	
	101-45200-229	Safety Equipment & Training	\$ 2,500	\$ 679	\$ 2,500	\$ 355	\$ 2,500	\$ 449	\$ 2,500	0.00%	
	101-45200-240	Small Tools and Minor Equip	\$ 5,000	\$ 3,605	\$ 5,000	\$ 1,040	\$ 5,000	\$ 259	\$ 5,000	0.00%	
	101-45200-303	Engineering Fees									
	101-45200-310	Other Professional Services	\$ 4,250	\$ 6,093	\$ 6,250	\$ 6,127	\$ 6,250	\$ 6,204	\$ 7,320	17.12%	Native Maintenance, Irrigation Maintenance
	101-45200-321	Telephone	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660	\$ 431	\$ 660	0.00%	
	101-45200-341	Employment Advertising	\$ 500	\$ 1,660	\$ -	\$ 1,090					
	101-45200-351	Legal Notices Publishing									
	101-45200-362	Property Ins	\$ 22,799	\$ 23,253	\$ 23,889	\$ 24,513	\$ 25,387	\$ 28,201	\$ 29,611	16.64%	From the renewal
	101-45200-363	Automotive Insurance	\$ -								
	101-45200-381	Electric Utilities	\$ 9,315	\$ 9,691	\$ 9,315	\$ 8,689	\$ 9,700	\$ 5,045	\$ 9,700	0.00%	
	101-45200-401	Repairs/Maint Buildings	\$ 5,000	\$ 4,009	\$ 5,000	\$ 1,029	\$ 5,000	\$ 35	\$ 5,000	0.00%	
	101-45200-403	Improvements Other Than Buildings	\$ 15,000	\$ 15,000	\$ 15,000	\$ 14,703	\$ 15,000	\$ 11,987	\$ 15,000	0.00%	Trail Seal Coating (\$10,000)
	101-45200-404	Repairs/Maint Machinery/Equip	\$ 2,500	\$ 273	\$ 2,500	\$ 975	\$ 2,500	\$ -	\$ 2,500	0.00%	
	101-45200-415	Other Equipment Rentals	\$ 6,500	\$ 4,265	\$ 6,500	\$ 4,144	\$ 6,500	\$ 2,989	\$ 6,500	0.00%	Seasonal Mower Leaseing
	101-45200-417	Uniforms	\$ 500		\$ 500		\$ 500		\$ 500	0.00%	
	101-45200-418	Other Rentals	\$ 5,880	\$ 6,958	\$ 6,000	\$ 6,836	\$ 8,500	\$ 6,695	\$ 8,500	0.00%	Portable Toilets (Evergreen/Community Park/Rick Johnson/Highland/Madison Green)
101-45200-438	Licenses & Permits	\$ 250	\$ 290	\$ 250	\$ 290	\$ 250		\$ 250	0.00%		
101-45200-493	Recreation Programs	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		\$ 1,000	0.00%	Commission on Aging Support	
101-45200-530	Improvements Other Than Buildings	\$ 15,000	\$ 14,069	\$ 15,000	\$ 16,351	\$ 15,000	\$ 41,263	\$ 15,000	0.00%	Tables, garbage cans, general replacement/upkeep	
101-45200-720	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			\$ 205,036	\$ 195,202	\$ 208,984	\$ 193,528	\$ 217,526	\$ 172,445	\$ 215,040	-1.14%	
Forestry and Nursery	101-45204-225	Landscaping Materials	\$ 5,000	\$ 4,426	\$ 5,000	\$ 4,687	\$ 6,000	\$ 4,000	\$ 6,000	0.00%	Trees for Boulevards & Parks
	101-45204-310	Other Professional Services	\$ 5,000	\$ 4,975	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,720	\$ 6,000	0.00%	Arborist Service
	101-45204-322	Postage	\$ -		\$ -						
	101-45204-415	Other Equipment Rental	\$ -		\$ -						
			\$ 10,000	\$ 9,401	\$ 10,000	\$ 9,687	\$ 12,000	\$ 10,720	\$ 12,000	0.00%	
Libraries	101-45500-321	Telephone	\$ 450	\$ 259	\$ 450	\$ 445	\$ 450	\$ 296	\$ 450	0.00%	
			\$ 450	\$ 259	\$ 450	\$ 445	\$ 450	\$ 296	\$ 450	0.00%	
Cap. Improve	101-45200-720	Transfers Out - Capital Improvements	\$ 426,297	\$ 426,297	\$ 466,401	\$ 766,401	\$ 135,000	\$ 67,500	\$ 90,000	-33.33%	\$90K "debt" gap plus additional \$45K
	101-49000-700	Park Fund Contributions	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000		\$ 65,000	0.00%	
	101-49000-720	Other Contributions/Transfer	\$ -	\$ 125,000	\$ -	\$ -	\$ -		\$ -		
			\$ 491,297	\$ 616,297	\$ 531,401	\$ 831,401	\$ 200,000	\$ 67,500	\$ 155,000	-22.50%	
Debt Service	101-41000-700	Debt Srv Bond Principal	\$ -	\$ -	\$ 93,709	\$ 93,709	\$ 93,517	\$ 93,517	\$ 93,309	-0.22%	Downtown Redevelopment TIF Support/Interfund Loan
	101-47000-611	Bond Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
			\$ -	\$ -	\$ 93,709	\$ 93,709	\$ 93,517	\$ 93,517	\$ 93,309	-0.22%	
			\$ 2,509,665	\$ 2,514,886	\$ 2,676,224	\$ 2,933,499	\$ 2,479,235	\$ 1,849,464	\$ 2,563,199	3.39%	

**City of Watertown
2021 Fire Department Fund Budget**

Fund	Department	Account	Description	2018 Budget	2018 YTD	2019 Budget	2019 YTD	2020 Budget	2020 YTD	2021 Budget	Change	Comment
Fund 603 WATERTOWN FIRE DEPARTMENT FUND												
Dept 42250 Fire Department Payroll												
		603-42250-100	Wages and Salaries (GENERAL)	\$ 12,546	\$ 12,300	\$ 12,797	\$ 12,050	\$ 12,752	\$ 1,333	\$ 13,007	2.00%	
		603-42250-106	Emergency Call Response Wages	\$ 38,702	\$ 35,606	\$ 46,200	\$ 51,538	\$ 48,195	\$ 24,647	\$ 49,159	2.00%	
		603-42250-107	PT Wages	\$ 23,456	\$ 14,615	\$ 26,187	\$ 24,316	\$ 36,776	\$ 10,073	\$ 40,420	9.91%	Additional 200 hours
		603-42250-122	FICA	\$ 5,715	\$ 4,425	\$ 6,517	\$ 6,725	\$ 7,523	\$ 2,632	\$ 7,848	4.32%	
		603-42250-151	Worker's Comp Insurance Prem	\$ 13,306	\$ 12,846	\$ 10,418	\$ 10,617	\$ 10,895	\$ 10,888	\$ 11,432	4.93%	From the renewal
		603-42250-630	Bank Service Fee	\$ 40	\$	\$ 40	\$	\$	\$	\$		
				\$93,764.77	\$79,792.00	\$102,158.49	\$105,245.63	\$116,141.18	\$49,573.00	\$121,865.87	4.93%	
Dept 42260 Fire Department Administration												
		603-42260-110	Other Pay (Chief's phone)	\$ 660	\$ 605	\$ 660	\$ 660	\$ 660	\$ 386	\$ 660	0.00%	Chief Phone
		603-42260-122	FICA	\$ 21	\$ 117	\$ 21	\$ 50	\$ 50	\$ 25	\$ 50	0.00%	
		603-42260-201	Accessories (paper, pens, etc)	\$ 1,000	\$ 318	\$ 1,000	\$ 790	\$ 1,000	\$ 125	\$ 1,000	0.00%	
		603-42260-300	Professional Svcs (GENERAL)	\$ -	\$ 19	\$	\$	\$	\$	\$		
		603-42260-301	Auditing and Acct'g Services	\$ 1,000	\$ 1,000	\$ 1,000	\$ 772	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	Proportional Share of Audit (\$25,000 annual City Cost)
		603-42260-309	EDP, Software and Design	\$ 750	\$ 665	\$ 750	\$ 607	\$ 750	\$ 1,705	\$ 4,712	528.27%	Office 365/Zoom/Scheduling Software Solution
		603-42260-310	Other Professional Services	\$ -	\$	\$	\$	\$	\$	\$		
		603-42260-321	Telephone	\$ 4,500	\$ 5,083	\$ 4,500	\$ 5,687	\$ 5,000	\$ 4,210	\$ 5,500	10.00%	Telephone, Voice, & Data
		603-42260-322	Postage	\$ 310	\$ 54	\$ 310	\$ 253	\$ 310	\$	\$ 310	0.00%	
		603-42260-329	Other Communications	\$ 750	\$	\$ 750	\$ 466	\$ 750	\$ 689	\$ 750	0.00%	
		603-42260-331	Travel Expenses	\$ 200	\$ 175	\$ 200	\$	\$ 200	\$ 139	\$ 200	0.00%	
		603-42260-361	General Liability Ins	\$ -	\$ -	\$ -	\$ -	\$	\$	\$		
		603-42260-362	Property Ins	\$ 1,825	\$ 1,848	\$ 1,882	\$ 1,942	\$ 2,025	\$ 2,236	\$ 2,348	15.94%	
		603-42260-363	Automotive Ins	\$ 7,772	\$ 5,808	\$ 3,058	\$ 3,123	\$ 3,215	\$ 3,846	\$ 4,038	25.61%	
		603-42260-365	Other Insurance	\$ 1,446	\$ 22	\$ 1,446	\$ -	\$ 1,446	\$	\$	-100.00%	
		603-42260-430	Miscellaneous (GENERAL)	\$ 3,000	\$ 3,017	\$ 3,000	\$ 1,610	\$ 3,000	\$ 3,934	\$ 3,000	0.00%	
		603-42260-433	Dues and Subscriptions	\$ 1,700	\$ 1,817	\$ 1,700	\$ 1,879	\$ 1,700	\$ 971	\$ 1,700	0.00%	
		603-42260-434	Awards and Indemnities	\$ 2,500	\$ 1,546	\$ 2,500	\$ 381	\$ 2,500	\$ 254	\$ 2,500	0.00%	
		603-42260-437	Other Miscellaneous	\$ -	\$ 134	\$	\$	\$	\$	\$		
				\$27,434.00	\$22,228.00	\$22,777.00	\$18,220.52	\$23,606.49	\$19,520.00	\$27,768.59	17.63%	
Dept 42270 Fire Department Training												
		603-42270-208	Training and Instruction	14,000.00	7,646.00	14,000.00	12,240.00	18,000.00	11,495.00	26,400.00	46.67%	Moved Convention/Add for Ord Development
		603-42270-311	Testing Fees	4,000.00	2,470.00	4,000.00	4,387.00	4,000.00	2,975.00	4,000.00	0.00%	New Fire Fighter Physical
		603-42270-343	Other Advertising	2,800.00	1,053.00	2,800.00	560.90	2,800.00	100.00	2,800.00	0.00%	Fire Prevention
		603-42270-433	Dues and Subscriptions	2,000.00	2,684.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00%	WAFTA
		603-42270-439	State Fire Convention	2,650.00	413.00	750.00	678.20	750.00	400.00	-	-100.00%	
		603-42270-440	Fire Chiefs Convention	750.00	2,531.00	2,650.00	2,873.00	2,650.00	-	-	-100.00%	
				\$26,200.00	\$16,797.00	\$26,200.00	\$22,739.10	\$30,200.00	\$16,970.00	\$35,200.00	16.56%	
Dept 42280 Fire Stations and Bldgs												
		603-42280-217	Other Operating Supplies	\$ 900	\$ 280	\$ 900	\$ 542	\$ 900	\$ 1,237	\$ 900	0.00%	
		603-42280-240	Small Tools and Minor Equip	\$ 500	\$ 279	\$ 500	\$	\$ 500	\$ 634	\$ 500	0.00%	
		603-42280-300	Professional Service	\$	\$	\$	\$	\$ 3,000	\$ 1,520	\$ 5,520	84.00%	Janitorial Services
		603-42280-381	Electric Utilities	\$ 15,000	\$ 15,167	\$ 15,000	\$ 14,956	\$ 15,000	\$ 7,365	\$ 15,000	0.00%	
		603-42280-401	Repairs/Maint Buildings	\$ 4,000	\$ 2,452	\$ 4,000	\$ 2,315	\$ 4,000	\$ 1,443	\$ 4,000	0.00%	
		603-42280-404	Repairs/Maint Machinery/Equip	\$ 1,500	\$ 3,016	\$ 1,500	\$ 292	\$ 1,500	\$ 438	\$ 1,500	0.00%	
		603-42280-415	Other Equipment Rentals	\$ -	\$	\$	\$	\$	\$	\$		
		603-42280-560	Furniture and Fixtures	\$ 500	\$ 50	\$ 500	\$ 465	\$ 500	\$ 1,370	\$ 500	0.00%	
		603-42280-580	Other Equipment	\$ 2,200	\$ 5,046	\$ 2,200	\$	\$ 2,200	\$ 18,850	\$ 2,200	0.00%	
		603-42280-720	Operating Transfers	\$ -	\$	\$	\$	\$	\$	\$		
				\$24,600.00	\$26,290.00	\$24,600.00	\$18,570.00	\$27,600.00	\$32,857.00	\$30,120.00	9.13%	

Dept 42290 Fire Department Equipment

603-42290-210	Operating Supplies (GENERAL)	\$ -	\$ 931	\$ 2,586	\$ 1,875					
603-42290-212	Motor Fuels	\$ 9,000	\$ 4,573	\$ 9,000	\$ 3,730	\$ 9,000	\$ 2,158	\$ 9,000	0.00%	
603-42290-221	Equipment Parts	\$ 4,500	\$ 8,266	\$ 4,500	\$ 2,212	\$ 4,500	\$ 9	\$ 4,500	0.00%	
603-42290-240	Small Tools and Minor Equip	\$ 23,213	\$ 29,353	\$ 7,000	\$ 13,857	\$ 7,000	\$ 3,669	\$ 7,000	0.00%	
603-42290-311	Testing Fees	\$ 1,200	\$ 1,155	\$ 1,200	\$ 2,142	\$ 1,200	\$ -	\$ 1,200	0.00%	
603-42290-322	Postage	\$ -								
603-42290-323	Radio Units	\$ 2,500		\$ 2,500	\$ 91	\$ 2,500	\$ 18	\$ 2,500	0.00%	
603-42290-404	Repairs/Maint Machinery/Equip	\$ 20,000	\$ 54,816	\$ 20,000	\$ 22,967	\$ 20,000	\$ 6,809	\$ 20,000	0.00%	
603-42290-417	Uniforms	\$ 500	\$ 859	\$ 7,500	\$ 5,119	\$ 7,500	\$ 545	\$ 7,500	0.00%	
603-42290-433	Dues and Subscriptions	\$ 620		\$ 620				\$ 620	0.00%	
603-42290-438	Licenses and Permits	\$ -	\$ 48				\$ 103			
603-42290-570	Office Equip and Furnishings	\$ -								
603-42290-571	Turn-Out Gear	\$ 10,000	\$ 11,773	\$ 10,000	\$ 10,179	\$ 10,000	\$ 1,569	\$ 10,000	0.00%	
603-42290-580	Other Equipment	\$ -					\$ 537			
603-42290-720	Operating Transfers	\$ 245,000	\$ 287,694	\$ 245,000	\$ 264,000	\$ 245,000	\$ 122,500	\$ 245,000	0.00%	Capital Equipment & Facilities
		\$316,533.00	\$399,468.00	\$307,320.00	\$326,882.49	\$307,320.00	\$139,791.72	\$307,320.00	0.00%	
		\$ 488,532	\$ 544,575	\$ 483,055	\$ 491,658	\$ 504,868	\$ 258,712	\$ 522,274	3.45%	

