



To: Honorable Mayor and City Council
From: Shane Fineran, City Administrator
Date: November 24, 2020
Re: Work Session #9 – Review Final Budget & Levy Impacts

1. Enterprise Fund Update

At the October 13th work session, the City Council reviewed the proposed Enterprise Fund budgets and proposed utility rates for 2021. An unknown at the time was the status of a bonding bill to be passed by the state legislature yet in 2020 that would have funded the Point Source Implementation Grant Program and made funding available through the Public Facilities Authority. The following week the legislature passed a \$1.87 billion dollar bonding bill that funneled \$269 million into water and wastewater infrastructure across the state. While this is good news our situation still remains a little murky heading into 2021 as it relates to accessing state funding.

The PFA will be meeting in December to amend the Intended Use Plan, likely moving us into the “fundable” range for low cost financing through the PFA. In the bonding bill, only a total of \$44 million was appropriated to the PSIG program and we remain below the fundable range based on the available funds as it stands currently. As 2021 progresses we will begin to know more about how projects ranked ahead of us move through the program. Our best hope to secure funding in 2021 will be for projects that rank ahead of us to not move forward through the process, which would then open funding up to lower ranked projects. We are in position to take advantage of that scenario as our permit has been issued and plans and specifications have been submitted and approved by the MPCA. We should know more about the status of projects ahead of us in late spring. Additional funds being appropriated during the upcoming session to the PSIG program is a possibility, but generally unlikely and typically results in \$8-\$10 million annually and/or pursuing a special appropriation.

At the previous work session, the Council directed that staff prepare some additional rate scenarios as a means to add capacity to the enterprise funds to absorb a greater share of the wastewater treatment plant expansion costs and to bridge a large jump in rates. In the preliminary budget previously reviewed, staff is recommending an increase in rates of 1% for water, 4% for sewer, and 5% for storm water, consistent with our financial management plan. This would result in an increase of 2.52% overall for the average user.

At an 8% increase in sewer rates and maintaining the 1% for water and 5% for storm water, the average residential user would see an increase of \$3.97 monthly, or \$47.64 annually for utility services. This would result in a 4.84% increase overall.

At a 10% increase in sewer rates and maintaining the 1% for water and 5% for storm water, the average residential user would see an increase of \$4.83 monthly, or \$57.97 annually for utility services. This would result in a 5.88% increase overall.

2. General Fund Update

The City's benefit offering is not proposed to change as we will continue to offer the high deductible health plan with HSA from Health Partners. The overall premium will increase 2.2%. However, the deductible will increase \$400 for individuals and \$800 for families. To offset this increase, we propose to increase the City

contribution to employee HSA accounts from \$1,000 to \$1,400. The dental benefit offering will remain with Delta Dental for an overall increase of 1% annually, or \$68 dollars. The city paid individual rate will be a decrease from 2020. The preliminary budget estimated medical & dental benefit costs of \$151,800. With the premium increase and HSA contribution, the final budget cost is \$136,545, which is a decrease of \$1,455 from 2020. The City's broker did do a market comparison and the current plan offerings continue to be the most competitive in the market in terms of premium and coverage. No rates increases are planned in 2021 for LTD, STD, or disability offerings.

A cost of living adjustment of 2% across all wage scales is programmed and step movement for those eligible is also programmed for the final budget.

A change to the Fire Department wage scale is programmed. To incorporate and recognize the paid-on call station crew model implemented. A wage of \$20 is proposed, with general emergency call response to remain at the \$10.92 per hour level. In the paid-on call station crew model up to 3 fire fighters sign up to be "on duty" for a minimum of 6 shifts per month. During this assigned time, they are the primary responder to medical only calls. On average 8.5 fire fighters respond to medical calls. In this model only 3 fire fighters respond. This reduces the burden on staffing need and better allocates manpower and resources to this level of call. In analysis of the financial impact this model is forecast to be budget neutral and no additional wage resources are necessary.

3. Levy Impacts

We were able to trim an additional \$5,000 from the Special Debt Levy for 2021 following the recent refunding actions the Council took on the 2020A and 2020B bonds. Overall, the planned general fund expenditures have been trimmed from the preliminary levy stage by \$11,000. To support the discussion the City Council had at the November 10 work session, staff is proposing to increase the Contingency line item by \$30,000 to support efforts around facilitated organizational analysis and team building efforts across the organization, wage study efforts, and some virtual training options identified for fire department personnel. Additional work on available facilitators and/or consultants will need to be performed to further refine the costs.

As reviewed at the November 10 work session, staff was working toward a final budget impact of a 1.21% increase to the average valued home, or a total of \$16.31 annually. From the certified preliminary levy, and additional \$40,750 has been reduced from the proposed final levy to achieve this reduction in impact. As it stands currently, we project an unrestricted fund balance position at the end of 2021 of 54% and will likely be higher as the 2nd half tax settlement is paid and year end revenues are cleared. This will give us some flexibility as we head into 2021 for unplanned expenses or impacts related to the COVID-19 pandemic.

Staff is seeking discussion and direction on these items in preparation for the 2021 Budget and Levy Public Information session scheduled for December 1st.

Enc: Utility Rate Comparisons, Financial Management Plan, General Fund Budget, Fire Operating Budget, Water Operating Budget, Sewer Operating Budget, Storm Operating Budget

		2020	2020	2020	MN			1%	4%	5%	MN		Monthly	Annual	Monthly	Annual
		WATER	SEWER	STORM	Fee	TOTAL		WATER	SEWER	STORM	FEE	TOTAL	Increase	Increase	ERU Increase	ERU Increase
ISD Schools																
avg gallons	48000	\$ 241.44	\$ 277.92					\$ 243.85	\$ 289.04							
ERU	33	\$ 619.40	\$ 656.75	\$ 3.75	\$ 0.83	\$ 1,800.09		\$ 625.60	\$ 683.02	\$ 3.93	\$ 0.81	\$ 1,313.36	\$ (486.74)	\$ (5,840.83)	\$ 32.64	\$ 391.73
avg gallons	37000	\$ 186.11	\$ 214.23					\$ 187.97	\$ 222.80							
ERU	28	\$ 525.56	\$ 557.24	\$ 3.75	\$ 0.83	\$ 1,487.72		\$ 530.81	\$ 579.53	\$ 3.93	\$ 0.81	\$ 1,525.85	\$ 38.14	\$ 457.63	\$ 27.73	\$ 332.70
avg gallons	146000	\$ 814.68	\$ 845.35					\$ 822.83	\$ 879.16							
ERU	51	\$ 957.26	\$ 1,014.97	\$ 3.75	\$ 0.83	\$ 3,636.85		\$ 966.83	\$ 1,055.57	\$ 3.93	\$ 0.81	\$ 3,729.14	\$ 92.29	\$ 1,107.51	\$ 50.35	\$ 604.22
Health Care																
avg gallons	127000	\$ 708.66	\$ 735.30					\$ 715.75	\$ 764.71							
ERU	19	\$ 356.63	\$ 378.13	\$ 3.75	\$ 0.83	\$ 2,183.29		\$ 360.19	\$ 393.25	\$ 3.93	\$ 0.81	\$ 2,238.64	\$ 55.35	\$ 664.20	\$ 18.87	\$ 226.46
avg gallons	46000	\$ 231.38	\$ 266.34					\$ 233.69	\$ 276.99							
ERU	16	\$ 300.32	\$ 318.42	\$ 3.75	\$ 0.83	\$ 1,121.04		\$ 303.32	\$ 331.16	\$ 3.93	\$ 0.81	\$ 1,149.91	\$ 28.87	\$ 346.41	\$ 15.92	\$ 191.04
avg gallons	4000	\$ 15.64	\$ 23.16					\$ 15.80	\$ 24.09							
ERU	9	\$ 168.93	\$ 179.19	\$ 3.75	\$ 0.83	\$ 391.50		\$ 170.62	\$ 186.36	\$ 3.93	\$ 0.81	\$ 401.60	\$ 10.10	\$ 121.20	\$ 9.04	\$ 108.44
APARTMENTS																
avg gallons	18000	\$ 90.54	\$ 104.22					\$ 91.45	\$ 108.39							
ERU	9	\$ 168.93	\$ 179.19	\$ 3.75	\$ 0.81	\$ 547.44		\$ 170.62	\$ 186.36	\$ 3.93	\$ 0.81	\$ 561.55	\$ 14.11	\$ 169.33	\$ 9.04	\$ 108.44
Mobile Home Parks																
avg gallons	519000	\$ 2,896.02	\$ 3,005.01					\$ 2,924.98	\$ 3,125.21							
ERU	144	\$ 2,702.86	\$ 2,865.81	\$ 3.75	\$ 0.81	\$ 11,474.25		\$ 2,729.89	\$ 2,980.44	\$ 3.93	\$ 0.81	\$ 11,765.26	\$ 291.00	\$ 3,492.02	\$ 141.84	\$ 1,702.09
avg gallons	167000	\$ 931.86	\$ 966.93					\$ 941.18	\$ 1,005.61							
ERU	44	\$ 825.88	\$ 876.04	\$ 3.75	\$ 0.81	\$ 3,605.27		\$ 834.14	\$ 911.08	\$ 3.93	\$ 0.81	\$ 3,696.75	\$ 91.48	\$ 1,097.71	\$ 43.48	\$ 521.76
Commercial																
avg gallons	34000	\$ 171.02	\$ 196.86					\$ 172.73	\$ 204.73							
ERU	10	\$ 187.70	\$ 199.10	\$ 3.75	\$ 0.81	\$ 759.24		\$ 189.58	\$ 207.06	\$ 3.93	\$ 0.81	\$ 778.84	\$ 19.61	\$ 235.27	\$ 10.02	\$ 120.25
avg gallons	12000	\$ 56.88	\$ 69.48					\$ 57.45	\$ 72.26							
ERU	9	\$ 168.93	\$ 179.19	\$ 3.75	\$ 0.81	\$ 479.04		\$ 170.62	\$ 186.36	\$ 3.93	\$ 0.81	\$ 491.42	\$ 12.38	\$ 148.62	\$ 9.04	\$ 108.44
Residential																
avg gallons	4,000	\$ 15.64	\$ 23.16					\$ 15.80	\$ 24.09							
ERU	1	\$ 18.77	\$ 19.91	\$ 3.75	\$ 0.81	\$ 82.04		\$ 18.96	\$ 20.71	\$ 3.93	\$ 0.81	\$ 84.29	\$ 2.25	\$ 26.96	\$ 1.16	\$ 13.97

4% Sewer Rate as Recommended by Staff

		2020	2020	2020	MN			1%	8%	5%	MN		Monthly	Annual	Monthly	Annual
		WATER	SEWER	STORM	Fee	TOTAL		WATER	SEWER	STORM	FEE	TOTAL	Increase	Increase	ERU Increase	ERU Increase
ISD Schools																
avg gallons	48000	\$ 241.44	\$ 277.92					\$ 243.85	\$ 300.15							
ERU	33	\$ 619.40	\$ 656.75	\$ 3.75	\$ 0.83	\$ 1,800.09		\$ 625.60	\$ 709.29	\$ 3.93	\$ 0.81	\$ 1,883.63	\$ 83.54	\$ 1,002.50	\$ 58.91	\$ 706.97
avg gallons	37000	\$ 186.11	\$ 214.23					\$ 187.97	\$ 231.37							
ERU	28	\$ 525.56	\$ 557.24	\$ 3.75	\$ 0.83	\$ 1,487.72		\$ 530.81	\$ 601.82	\$ 3.93	\$ 0.81	\$ 1,556.71	\$ 68.99	\$ 827.93	\$ 50.01	\$ 600.18
									\$ -							
avg gallons	146000	\$ 814.68	\$ 845.35					\$ 822.83	\$ 912.98							
ERU	51	\$ 957.26	\$ 1,014.97	\$ 3.75	\$ 0.83	\$ 3,636.85		\$ 966.83	\$ 1,096.17	\$ 3.93	\$ 0.81	\$ 3,803.55	\$ 166.71	\$ 2,000.46	\$ 90.95	\$ 1,091.41
									\$ -							
Health Care																
avg gallons	127000	\$ 708.66	\$ 735.30					\$ 715.75	\$ 794.12							
ERU	19	\$ 356.63	\$ 378.13	\$ 3.75	\$ 0.83	\$ 2,183.29		\$ 360.19	\$ 408.38	\$ 3.93	\$ 0.81	\$ 2,283.18	\$ 99.89	\$ 1,198.64	\$ 34.00	\$ 407.96
									\$ -							
avg gallons	46000	\$ 231.38	\$ 266.34					\$ 233.69	\$ 287.65							
ERU	16	\$ 300.32	\$ 318.42	\$ 3.75	\$ 0.83	\$ 1,121.04		\$ 303.32	\$ 343.90	\$ 3.93	\$ 0.81	\$ 1,173.30	\$ 52.26	\$ 627.10	\$ 28.66	\$ 343.88
									\$ -							
avg gallons	4000	\$ 15.64	\$ 23.16					\$ 15.80	\$ 25.01							
ERU	9	\$ 168.93	\$ 179.19	\$ 3.75	\$ 0.83	\$ 391.50		\$ 170.62	\$ 193.53	\$ 3.93	\$ 0.81	\$ 409.69	\$ 18.19	\$ 218.32	\$ 16.20	\$ 194.45
									\$ -							
APARTMENTS																
avg gallons	18000	\$ 90.54	\$ 104.22					\$ 91.45	\$ 112.56							
ERU	9	\$ 168.93	\$ 179.19	\$ 3.75	\$ 0.81	\$ 547.44		\$ 170.62	\$ 193.53	\$ 3.93	\$ 0.81	\$ 572.89	\$ 25.45	\$ 305.37	\$ 16.20	\$ 194.45
									\$ -							
Mobile Home Parks																
avg gallons	519000	\$ 2,896.02	\$ 3,005.01					\$ 2,924.98	\$ 3,245.41							
ERU	144	\$ 2,702.86	\$ 2,865.81	\$ 3.75	\$ 0.81	\$ 11,474.25		\$ 2,729.89	\$ 3,095.07	\$ 3.93	\$ 0.81	\$ 12,000.09	\$ 525.83	\$ 6,310.01	\$ 256.47	\$ 3,077.68
									\$ -							
avg gallons	167000	\$ 931.86	\$ 966.93					\$ 941.18	\$ 1,044.28							
ERU	44	\$ 825.88	\$ 876.04	\$ 3.75	\$ 0.81	\$ 3,605.27		\$ 834.14	\$ 946.12	\$ 3.93	\$ 0.81	\$ 3,770.47	\$ 165.20	\$ 1,982.34	\$ 78.52	\$ 942.26
									\$ -							
Commercial																
avg gallons	34000	\$ 171.02	\$ 196.86					\$ 172.73	\$ 212.61							
ERU	10	\$ 187.70	\$ 199.10	\$ 3.75	\$ 0.81	\$ 759.24		\$ 189.58	\$ 215.03	\$ 3.93	\$ 0.81	\$ 794.68	\$ 35.44	\$ 425.33	\$ 17.98	\$ 215.82
									\$ -							
avg gallons	12000	\$ 56.88	\$ 69.48					\$ 57.45	\$ 75.04							
ERU	9	\$ 168.93	\$ 179.19	\$ 3.75	\$ 0.81	\$ 479.04		\$ 170.62	\$ 193.53	\$ 3.93	\$ 0.81	\$ 501.37	\$ 22.33	\$ 267.98	\$ 16.20	\$ 194.45
									\$ -							
Residential																
avg gallons	4,000	\$ 15.64	\$ 23.16					\$ 15.80	\$ 25.01							
ERU	1	\$ 18.77	\$ 19.91	\$ 3.75	\$ 0.81	\$ 82.04		\$ 18.96	\$ 21.50	\$ 3.93	\$ 0.81	\$ 86.01	\$ 3.97	\$ 47.64	\$ 1.96	\$ 23.53

8% Sewer Rate

		2020	2020	2020	MN			1%	10%	5%	MN		Monthly	Annual	Monthly	Annual
		WATER	SEWER	STORM	Fee	TOTAL		WATER	SEWER	STORM	FEE	TOTAL	Increase	Increase	ERU Increase	ERU Increase
ISD Schools																
avg gallons	48000	\$ 241.44	\$ 277.92					\$ 243.85	\$ 305.71							
ERU	33	\$ 619.40	\$ 656.75	\$ 3.75	\$ 0.83	\$ 1,800.09		\$ 625.60	\$ 722.42	\$ 3.93	\$ 0.81	\$ 1,902.33	\$ 102.24	\$ 1,226.82	\$ 72.05	\$ 864.59
avg gallons	37000	\$ 186.11	\$ 214.23					\$ 187.97	\$ 235.65							
ERU	28	\$ 525.56	\$ 557.24	\$ 3.75	\$ 0.83	\$ 1,487.72		\$ 530.81	\$ 612.96	\$ 3.93	\$ 0.81	\$ 1,572.14	\$ 84.42	\$ 1,013.08	\$ 61.16	\$ 733.92
									\$ -							
avg gallons	146000	\$ 814.68	\$ 845.35					\$ 822.83	\$ 929.89							
ERU	51	\$ 957.26	\$ 1,014.97	\$ 3.75	\$ 0.83	\$ 3,636.85		\$ 966.83	\$ 1,116.47	\$ 3.93	\$ 0.81	\$ 3,840.76	\$ 203.91	\$ 2,446.94	\$ 111.25	\$ 1,335.00
									\$ -							
Health Care																
avg gallons	127000	\$ 708.66	\$ 735.30					\$ 715.75	\$ 808.83							
ERU	19	\$ 356.63	\$ 378.13	\$ 3.75	\$ 0.83	\$ 2,183.29		\$ 360.19	\$ 415.94	\$ 3.93	\$ 0.81	\$ 2,305.45	\$ 122.16	\$ 1,465.87	\$ 41.56	\$ 498.71
									\$ -							
avg gallons	46000	\$ 231.38	\$ 266.34					\$ 233.69	\$ 292.97							
ERU	16	\$ 300.32	\$ 318.42	\$ 3.75	\$ 0.83	\$ 1,121.04		\$ 303.32	\$ 350.27	\$ 3.93	\$ 0.81	\$ 1,184.99	\$ 63.95	\$ 767.44	\$ 35.03	\$ 420.31
									\$ -							
avg gallons	4000	\$ 15.64	\$ 23.16					\$ 15.80	\$ 25.48							
ERU	9	\$ 168.93	\$ 179.19	\$ 3.75	\$ 0.83	\$ 391.50		\$ 170.62	\$ 197.11	\$ 3.93	\$ 0.81	\$ 413.74	\$ 22.24	\$ 266.89	\$ 19.79	\$ 237.46
									\$ -							
APARTMENTS																
avg gallons	18000	\$ 90.54	\$ 104.22					\$ 91.45	\$ 114.64							
ERU	9	\$ 168.93	\$ 179.19	\$ 3.75	\$ 0.81	\$ 547.44		\$ 170.62	\$ 197.11	\$ 3.93	\$ 0.81	\$ 578.55	\$ 31.12	\$ 373.39	\$ 19.79	\$ 237.46
									\$ -							
Mobile Home Parks																
avg gallons	519000	\$ 2,896.02	\$ 3,005.01					\$ 2,924.98	\$ 3,305.51							
ERU	144	\$ 2,702.86	\$ 2,865.81	\$ 3.75	\$ 0.81	\$ 11,474.25		\$ 2,729.89	\$ 3,152.39	\$ 3.93	\$ 0.81	\$ 12,117.50	\$ 643.25	\$ 7,719.01	\$ 313.79	\$ 3,765.47
									\$ -							
avg gallons	167000	\$ 931.86	\$ 966.93					\$ 941.18	\$ 1,063.62							
ERU	44	\$ 825.88	\$ 876.04	\$ 3.75	\$ 0.81	\$ 3,605.27		\$ 834.14	\$ 963.64	\$ 3.93	\$ 0.81	\$ 3,807.32	\$ 202.05	\$ 2,424.65	\$ 96.04	\$ 1,152.51
									\$ -							
Commercial																
avg gallons	34000	\$ 171.02	\$ 196.86					\$ 172.73	\$ 216.55							
ERU	10	\$ 187.70	\$ 199.10	\$ 3.75	\$ 0.81	\$ 759.24		\$ 189.58	\$ 219.01	\$ 3.93	\$ 0.81	\$ 802.60	\$ 43.36	\$ 520.36	\$ 21.97	\$ 263.60
									\$ -							
avg gallons	12000	\$ 56.88	\$ 69.48					\$ 57.45	\$ 76.43							
ERU	9	\$ 168.93	\$ 179.19	\$ 3.75	\$ 0.81	\$ 479.04		\$ 170.62	\$ 197.11	\$ 3.93	\$ 0.81	\$ 506.34	\$ 27.31	\$ 327.66	\$ 19.79	\$ 237.46
									\$ -							
Residential																
avg gallons	4,000	\$ 15.64	\$ 23.16					\$ 15.80	\$ 25.48							
ERU	1	\$ 18.77	\$ 19.91	\$ 3.75	\$ 0.81	\$ 82.04		\$ 18.96	\$ 21.90	\$ 3.93	\$ 0.81	\$ 86.87	\$ 4.83	\$ 57.97	\$ 2.36	\$ 28.30

10% Sewer Rate

**WATERTOWN
FINANCIAL MANAGEMENT PLAN
11/18/2020**

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
GENERAL FUND	Budget	Proposed	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
1 REVENUE											
2 GENERAL PROPERTY TAX LEVY	2,085,000	2,159,250	2,393,461	2,486,806	2,583,791	2,684,559	2,789,257	2,898,038	3,011,061	3,128,493	3,250,504
3 Potential for Uncollectible Taxes	(41,700)	(43,185)	(47,869)	(49,736)	(51,676)	(53,691)	(55,785)	(57,961)	(60,221)	(62,570)	(65,010)
4 LOCAL GOVERNMENT AID (LGA)	-	-	-	-	-	-	-	-	-	-	-
5 TRANSFERS IN - ENTERPRISE	-	-	-	-	-	-	-	-	-	-	-
6 ADMINISTRATION, FINANCE, TECH	238,106	245,096	249,998	254,998	260,097	265,299	270,605	276,018	281,538	287,169	292,912
7 PLANNING & INSPECTIONS	72,770	72,770	74,225	75,710	77,224	78,769	80,344	81,951	83,590	85,262	86,967
8 CENTRAL FACILITIES	-	-	-	-	-	-	-	-	-	-	-
9 FIRE	-	-	-	-	-	-	-	-	-	-	-
10 LAW ENFORCEMENT	19,000	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902
11 STREETS	-	-	-	-	-	-	-	-	-	-	-
12 PARKS	-	-	-	-	-	-	-	-	-	-	-
13 RECREATION	2,000	2,000	2,040	2,081	2,122	2,165	2,208	2,252	2,297	2,343	2,390
14 TOTAL REVENUE	2,375,176	2,455,931	2,692,255	2,790,666	2,892,783	2,998,749	3,108,711	3,222,821	3,341,239	3,464,130	3,591,665
	-9.9%	3.4%	9.6%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%	3.7%
16 EXPENDITURES											
17 Comparable Reductions for Levy	-	-	-	-	-	-	-	-	-	-	-
18 ADMINISTRATION, FINANCE, TECH, COUNCIL	690,701	754,425	769,514	784,904	800,602	816,614	832,946	849,605	866,597	883,929	901,608
19 PARKS	217,526	215,450	219,759	224,155	228,638	233,210	237,875	242,632	247,485	252,434	257,483
20 FIRE	361,294	374,348	381,835	389,472	397,261	405,207	413,311	421,577	430,009	438,609	447,381
21 LAW ENFORCEMENT	326,966	379,838	387,435	395,183	403,087	411,149	419,372	427,759	436,314	445,041	453,942
22 PUBLIC SERVICES	452,604	475,181	484,685	494,378	504,266	514,351	524,638	535,131	545,834	556,750	567,885
23 COMMUNITY SERVICES	72,000	70,789	72,205	73,649	75,122	76,624	78,157	79,720	81,314	82,941	84,599
24 RECREATION	-	-	-	-	-	-	-	-	-	-	-
25 CENTRAL FACILITIES	61,171	63,640	64,913	66,211	67,535	68,886	70,264	71,669	73,102	74,564	76,056
26 TRANSFERS OUT- Capital Investment Support	135,000	90,000	199,642	310,000	330,000	335,000	435,000	435,000	435,000	-	-
27 TRANSFERS OUT-Park Fund Support	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
28 TRANSFERS OUT- Water Fund Support	-	-	-	-	-	-	-	-	-	-	-
29 TRANSFERS OUT - Sewer Fund Support	-	-	-	-	-	-	-	-	-	-	-
31 TRANSFERS OUT-Downtown Development Support	93,517	93,309	93,085	-	-	-	-	-	-	-	-
TRANSFERS OUT-Debt Fund Support	-	-	-	-	-	-	-	-	-	-	-
32 TOTAL EXPENDITURES	2,475,779	2,581,981	2,738,072	2,802,952	2,871,511	2,926,041	3,076,562	3,128,094	3,180,655	2,799,269	2,853,954
33 Operating % Change	-7.4%	4.3%	6.0%	2.4%	2.4%	1.9%	5.1%	1.7%	1.7%	-12.0%	2.0%
35 INCREASE(DECREASE) IN FUND BALANCE	(100,603)	(126,050)	(45,818)	(12,286)	21,272	72,708	32,149	94,727	160,583	664,861	737,711
36 EFFECT on Fund Balance											
37 Fund Balance - January 1	1,590,113	1,509,456	1,388,406	1,342,588	1,330,302	1,351,574	1,424,282	1,456,430	1,551,158	1,711,741	2,376,603
38 Budgeted Increase(Decrease)	(100,603)	(126,050)	(45,818)	(12,286)	21,272	72,708	32,149	94,727	160,583	664,861	737,711
39 Projected Fund Balance - December 31	1,489,510	1,388,406	1,342,588	1,330,302	1,351,574	1,424,282	1,456,430	1,551,158	1,711,741	2,376,603	3,114,313
40 % of Operating	60%	54%	49%	47%	47%	49%	47%	50%	54%	85%	109%
41											
43 PRELIMINARY LEVY											
44 PROPOSED GENERAL LEVY ADJUSTMENTS											
45 GENERAL OPERATING LEVY	2,085,000	2,159,250	2,393,461	2,486,806	2,583,791	2,684,559	2,789,257	2,898,038	3,011,061	3,128,493	3,250,504
46 % Change	4.6%	3.4%	9.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%
47 SPECIAL DEBT LEVY	460,000	455,000	331,880	246,197	244,517	224,342	136,331	139,061	136,331	133,601	136,121
48 % Change	-1.1%	-1.1%	-34.8%	-9.7%	-0.7%	-64.6%	-2.0%	-2.0%	-2.0%	-1.9%	-1.9%
49 EDA MARKET VALUE LEVY	58,575	58,575	59,747	60,941	62,160	63,403	64,672	65,965	67,284	68,630	70,003
50 % Change	6%	0%	2%	2%	2%	2%	2%	2%	2%	2%	2%
53 PROPOSED GENERAL TAX LEVY (Operating & Debt)	2,545,000	2,614,250	2,725,341	2,733,003	2,828,308	2,908,901	2,925,588	3,037,099	3,147,392	3,262,094	3,386,625
54 LESS FISCAL DISPARITIES	596,461	574,106	574,106	574,106	574,106	574,106	574,106	574,106	574,106	574,106	574,106
55 NET LEVY TO TAXPAYERS (General, Debt)	1,948,539	2,040,144	2,151,235	2,158,897	2,254,202	2,334,795	2,351,482	2,462,993	2,573,286	2,687,988	2,812,519
56 Overall Levy % Change	6%	5%	5%	0%	4%	4%	1%	5%	4%	4%	5%
60 TAXABLE MARKET VALUE	348,681,900	359,085,000	363,076,448	367,147,644	371,300,180	375,535,682	379,855,808	384,262,250	388,756,733	393,341,015	398,016,892
61 Change in Market Value	8.20%	2.90%	1.10%	1.11%	1.12%	1.13%	1.14%	1.15%	1.16%	1.17%	1.17%
63 EXISTING TAX CAPACITY	3,721,619	3,826,906	3,717,227	3,750,691	3,784,009	3,817,161	3,850,127	3,882,887	3,915,419	3,947,700	3,979,709
64 TIF Reduction	-178	-8,732	0	0	0	0	0	0	0	0	0
65 TAX CAPACITY Revisions from FD Changes	-155,347	-173,834	-40,078	-40,878	-41,694	-42,527	-43,375	-44,241	-45,124	-46,025	-46,944
66 NET TOTAL TAX CAPACITY	3,566,450	3,644,340	3,677,148	3,709,813	3,742,315	3,774,635	3,806,752	3,838,646	3,870,295	3,901,676	3,932,766
67 Tax Capacity Change	8%	2%	1%	1%	1%	1%	1%	1%	1%	1%	1%
75											
76 TAX RATE ON TAX CAPACITY	54.635%	55.981%	58.503%	58.194%	60.236%	61.855%	61.771%	64.163%	66.488%	68.893%	71.515%
77 TAX RATE % CHANGE	-3.13%	2.46%	4.50%	-0.53%	3.51%	2.69%	-0.14%	3.87%	3.62%	3.62%	3.81%
79 Average Valued Home	\$ 229,918	\$ 233,826	\$ 238,503	\$ 243,273	\$ 248,138	\$ 253,101	\$ 258,163	\$ 263,326	\$ 268,593	\$ 273,965	\$ 279,444
80 Estimated Annual City Portion of Tax Bill	\$ 1,292.13	\$ 1,308.99	\$ 1,395.31	\$ 1,415.71	\$ 1,494.67	\$ 1,565.55	\$ 1,594.71	\$ 1,689.58	\$ 1,785.82	\$ 1,887.43	\$ 1,998.45
81 Estimated Annual EDA Portion of Tax Bill	\$ 44.42	\$ 43.87	\$ 44.75	\$ 45.64	\$ 46.55	\$ 47.49	\$ 48.44	\$ 49.40	\$ 50.39	\$ 51.40	\$ 52.43
	\$ 1,336.55	\$ 1,352.86	\$ 1,440.05	\$ 1,461.35	\$ 1,541.23	\$ 1,613.04	\$ 1,643.14	\$ 1,738.99	\$ 1,836.22	\$ 1,938.83	\$ 2,050.87
82 Amount Increase or (Decrease)	\$ 19.04	\$ 16.31	\$ 87.20	\$ 108.49	\$ 101.17	\$ 151.69	\$ 101.92	\$ 125.95	\$ 193.07	\$ 199.84	\$ 214.66
83 Percent Increase or (Decrease)	1.42%	1.21%	6.19%	1.44%	5.28%	4.53%	1.83%	5.62%	5.39%	5.38%	5.56%

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

Account	Description	2018 Budget	2018 Actual	2019 Budget	2019 YTD	2020 Budget	2020 YTD	2021 Budget	Percent Change	Comment
101-31010	Current Ad Valorem Taxes	\$ 1,699,842	\$ 1,731,366	\$ 1,948,210	\$ 1,996,618	\$ 2,053,100	\$ 1,122,535	\$ 2,156,000	5.01%	
101-31020	Delinquent Ad Valorem Taxes	\$ 20,000	\$ 10,641	\$ 14,000	\$ 6,654	\$ 10,000	\$ 3,730	\$ 7,000	-30.00%	
101-31050	Tax Increment collected						\$ 117	\$ 500		
101-31910	Penalties and Interest AdValTx	\$ 1,000	\$ 2,101	\$ 1,000	\$ 244	\$ 1,000	\$ 106	\$ 1,000	0.00%	
101-32110	Alcoholic Beverages	\$ 15,760	\$ 16,230	\$ 15,760	\$ 14,030	\$ 15,760	\$ 7,532	\$ 15,760	0.00%	
101-32150	Public Utilities	\$ 5,000	\$ 6,925	\$ 5,000	\$ 6,967	\$ 5,000	\$ 9,186	\$ 6,000	20.00%	ROW Permit Fees
101-32180	Other Licenses/Permits	\$ 5,000	\$ 4,621	\$ 5,000	\$ 10,230	\$ 5,000	\$ 1,190	\$ 5,000	0.00%	\$100 Peddler - \$500 Cigarette - \$1250 Waste Haulers - \$3760 Mobile Home
101-32210	Building Permits	\$ 45,000	\$ 95,353	\$ 41,000	\$ 138,476	\$ 42,370	\$ 148,365	\$ 42,370	0.00%	
101-32220	Gas Installation Permits	\$ 5,000	\$ 9,465	\$ 4,000	\$ 6,736	\$ 4,400	\$ 8,920	\$ 4,400	0.00%	
101-32230	Plumbing Connection Permits	\$ 3,000	\$ 9,246	\$ 2,500	\$ 6,040	\$ 2,500	\$ 8,000	\$ 2,500	0.00%	
101-32260	Other Non-Business Licenses	\$ 250	\$ -				\$ 728			
101-32270	Fence Permit Fee	\$ 500	\$ 700	\$ 500	\$ 701	\$ 700	\$ 75	\$ 700	0.00%	
101-32280	Sign Permit Fee	\$ 300	\$ 100	\$ 300	\$ 1,500	\$ 300	\$ 100	\$ 300	0.00%	
101-33100	Federal Grants and Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
101-33401	Local Government Aid	\$ 359,297	\$ 359,297	\$ 360,969	\$ 360,969	\$ -	\$ -	\$ -		
101-33416	Police Training Reimbursement	\$ 19,000	\$ 20,718	\$ 19,000	\$ 21,258	\$ 19,000	\$ 22,427	\$ 20,000	5.26%	Training Reimbursement
101-33421	PERA Aid	\$ -	\$ 2,242		\$ 2,242		\$ -	\$ -		
101-33422	Other State Aid Grants	\$ 36,273		\$ -			\$ 350,634	\$ -		
101-33600	County Grants				\$ 7,500					
101-33620	Other County Grants/Aid	\$ 12,500	\$ 17,021	\$ 12,500	\$ 11,311	\$ 12,500	\$ 300	\$ 12,500	0.00%	Solid Waste Grant/Road Maintenance Agreement
101-34000	Charges for Services	\$ -			\$ 258		\$ 794			
101-34101	City Hall Rent Revenue	\$ 6,000	\$ 7,713	\$ 6,000	\$ 6,119	\$ 6,000	\$ 1,039	\$ 3,000	-50.00%	
101-34103	Zoning and Subdivision Fees	\$ 2,000	\$ 9,520	\$ 2,000	\$ 6,205	\$ 2,000	\$ 7,066	\$ 2,000	0.00%	
101-34104	Plan Check Fee	\$ 25,000	\$ 44,632	\$ 20,000	\$ 34,053	\$ 20,500	\$ 44,574	\$ 20,500	0.00%	
101-34107	Assessment Search Fees	\$ 750	\$ 725	\$ 750	\$ 800	\$ 750	\$ 500	\$ 750	0.00%	
101-34110	Staff Time		\$ 478		\$ 600		\$ 900			
101-34403	Refuse Collection Charges	\$ 4,000	\$ 4,070	\$ 4,000	\$ 4,527	\$ 4,000	\$ 3,939	\$ 4,000	0.00%	
101-34780	Park Fees	\$ 2,000	\$ 2,700	\$ 2,000	\$ 2,730	\$ 2,000	\$ 1,775	\$ 2,000	0.00%	
101-35100	Court Fines	\$ 6,000	\$ 6,467	\$ 6,000	\$ 6,655	\$ 6,000	\$ 2,707	\$ 6,000	0.00%	City receives two-thirds of fine revenue and remits one-third to County, this reflects only the city portion
101-35104	Other Fines	\$ 500	\$ 85	\$ 500	\$ 1,759	\$ 500	\$ 3,484	\$ 500	0.00%	
101-36100	Special Assessments									
101-36101	Principal Amount Revenue	\$ 1,500		\$ 1,500	\$ 689	\$ 1,500	\$ 6,093	\$ 1,500	0.00%	
101-36200	Miscellaneous Revenues	\$ 20,000	\$ 26,275	\$ 20,000	\$ 8,031	\$ 20,000	\$ 12,713	\$ 20,000	0.00%	
101-36210	Interest Earnings	\$ 3,500	\$ 14,685	\$ 5,000	\$ 12,428	\$ 5,000	\$ 6,917	\$ 10,000	100.00%	
101-36212	Insurance Reimbursements	\$ 5,000	\$ 1,927	\$ 5,000	\$ 21,279	\$ 5,000	\$ 613,258	\$ 5,000	0.00%	
101-36220	Other Rents and Royalties	\$ 110,000	\$ 121,601	\$ 110,000	\$ 132,497	\$ 110,000	\$ 71,783	\$ 120,000	9.09%	Xcel Franchise and American Tower/Verizon Cell Lease
101-36230	Contributions and Donations	\$ 5,100	\$ 6,450	\$ 5,200	\$ 5,815	\$ 5,200	\$ -	\$ 5,200	0.00%	Lions Donation for Rails to Trails Fireworks
101-36260	Employee Portion of Health Insurance	\$ 19,722	\$ 20,615	\$ 23,570	\$ 23,479	\$ 25,896	\$ 24,400	\$ 19,886	-23.21%	Employees contribute 50% of dependent coverage
101-39203	Transfer from Other Fund	\$ 10,000	\$ 10,000	\$ 10,000	\$ 14,312	\$ 10,000	\$ 174,947	\$ 10,000	0.00%	EDA Staff Support
101-39999	Prior Period Adjustment									
		\$ 2,448,794	\$ 2,563,969	\$ 2,651,259	\$ 2,873,711	\$ 2,395,976	\$ 2,660,833	\$ 2,504,366	4.52%	

**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	\$ 3,512	\$ 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	\$ 32,210	\$ 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	\$ 13,510	\$ 25,000	0.00%	
	101-41000-309	EDP, Software and Design	\$ 17,000	\$ 15,461	\$ 17,000	\$ 18,025	\$ 38,000	\$ 72,562	\$ 38,000	0.00%	
	101-41000-310	Other Professional Services	\$ 64,000	\$ 48,569	\$ 64,000	\$ 51,759	\$ 64,000	\$ 21,389	\$ 64,000	0.00%	Prosecution, Assessing, etc.
	101-41000-312	Building Inspector Services	\$ 45,000	\$ 74,939	\$ 55,000	\$ 80,775	\$ 55,000	\$ 61,122	\$ 55,000	0.00%	JPA Agreement w/ Delano
	101-41000-314	Professional Planning Services	\$ 17,000	\$ 14,278	\$ 17,000	\$ 13,678	\$ 17,000	\$ 5,128	\$ 30,000	76.47%	\$13,000 for code enforcement services
	101-41000-321	Telephone	\$ 5,600	\$ 4,467	\$ 5,600	\$ 4,660	\$ 5,600	\$ 4,599	\$ 5,600	0.00%	Voice & Internet
	101-41000-322	Postage	\$ 4,000	\$ 2,722	\$ 4,000	\$ 2,305	\$ 4,000	\$ 2,541	\$ 4,000	0.00%	
	101-41000-340	Advertising	\$ 6,000	\$ 4,627	\$ 6,000	\$ 3,142	\$ 6,000	\$ 2,817	\$ 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	\$ 2,279	\$ 3,500	0.00%	
	101-41000-353	Ordinance Publication	\$ 1,500	\$ 3,197	\$ 1,500	\$ 3,348	\$ 1,500	\$ 4,126	\$ 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	\$ 14,068	\$ 14,000	6.11%	From renewal
	101-41000-384	Refuse/Garbage Disposal	\$ 8,000	\$ 4,617	\$ 8,000	\$ 4,311	\$ 8,000	\$ 5,546	\$ 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	\$ 3,232	\$ 7,000	0.00%	
	101-41000-433	Dues and Subscriptions	\$ 7,300	\$ 7,055	\$ 7,300	\$ 7,833	\$ 7,500	\$ 8,115	\$ 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	\$ 3,853	\$ 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	\$ 1,248	\$ 41,000	272.73%	Organization Analysis, Development, Wage Study
	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	\$ 3,129	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 725	\$ -	0.00%		
			\$ 327,111	\$ 318,083	\$ 347,049	\$ 392,017	\$ 382,045	\$ 552,922	\$ 447,332	17.09%	
Council	101-41110-100	Wages and Salaries (GENERAL)	\$ 22,200	\$ 22,200	\$ 22,200	\$ 22,200	\$ 22,200	\$ 18,500	\$ 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	\$ 1,416	\$ 1,698	0.00%	
	101-41110-151	Workers Comp	\$ 77	\$ 74	\$ 63	\$ 70	\$ 70	\$ 76	\$ 80	14.00%	From Renewal
	101-41110-208	Training and Instruction	\$ 2,500	\$ 1,103	\$ 2,500	\$ 70	\$ 2,500	\$ 309	\$ 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	\$ 30	\$ 75	0.00%	
			\$ 27,050	\$ 25,531	\$ 27,286	\$ 24,068	\$ 27,293	\$ 20,360	\$ 27,303	0.03%	
Leg. Comms.	101-41120-110	Other Pay (GENERAL)	\$ 11,520	\$ 8,120	\$ 11,520	\$ 7,887	\$ 11,520	\$ 5,320	\$ 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	\$ 407	\$ 881	0.00%	
	101-41120-208	Training and Instruction	\$ 900	\$ -	\$ 900	\$ 170	\$ 900	\$ 150	\$ 900	0.00%	
			\$ 13,301	\$ 8,741	\$ 13,301	\$ 8,678	\$ 13,301	\$ 5,877	\$ 13,301	0.00%	
Administrative Assistant	101-41300-101	Full-Time Employees Regular	\$ 47,419	\$ 47,419	\$ 48,823	\$ 49,199	\$ 49,788	\$ 43,653	\$ 50,771	1.98%	
	101-41300-103	Part-Time Employees	\$ 1,200	\$ 250	\$ 1,200	\$ 525	\$ 1,200	\$ 107	\$ 1,200	0.00%	
	101-41300-121	PERA	\$ 3,556	\$ 3,556	\$ 3,662	\$ 3,662	\$ 3,734	\$ 3,302	\$ 3,808	1.98%	
	101-41300-122	FICA	\$ 3,719	\$ 3,647	\$ 3,827	\$ 3,775	\$ 3,901	\$ 3,140	\$ 3,976	1.93%	
	101-41300-131	Employer Paid Health	\$ 11,071	\$ 11,071	\$ 12,011	\$ 1,102	\$ 13,111	\$ 10,084	\$ 13,959	6.47%	
	101-41300-133	Employer Paid Dental	\$ 562	\$ 562	\$ 562	\$ 562	\$ 562	\$ 469	\$ 540	-3.95%	
	101-41300-134	Employer Paid Life/STD/LTD	\$ 552	\$ 539	\$ 563	\$ 566	\$ 611	\$ 473	\$ 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	\$ 61,389	\$ 75,325	2.68%	
City Administrator	101-41310-101	Full-Time Employees Regular	\$ 72,762	\$ 72,516	\$ 74,945	\$ 75,525	\$ 76,443	\$ 67,043	\$ 77,972	2.00%	
	101-41310-121	PERA	\$ 5,457	\$ 5,462	\$ 5,621	\$ 5,670	\$ 5,733	\$ 5,115	\$ 5,848	2.00%	
	101-41310-122	FICA	\$ 5,566	\$ 5,246	\$ 5,733	\$ 5,434	\$ 5,848	\$ 4,752	\$ 5,965	2.00%	
	101-41310-131	Employer Paid Health	\$ 12,697	\$ 12,697	\$ 13,681	\$ 13,681	\$ 14,538	\$ 12,232	\$ 15,040	3.45%	
	101-41310-133	Employer Paid Dental	\$ 394	\$ 393	\$ 394	\$ 393	\$ 394	\$ 328	\$ 378	-3.95%	
	101-41310-134	Employer Paid Life/STD/LTD	\$ 706	\$ 637	\$ 724	\$ 674	\$ 1,141	\$ 558	\$ 812	-28.81%	
	101-41310-208	Training and Instruction	\$ 3,500	\$ 3,541	\$ 4,675	\$ 5,033	\$ 4,675	\$ 974	\$ 4,675	0.00%	
	101-41310-321	Telephone	\$ 660	\$ 660	\$ 660	\$ 659	\$ 660	\$ 558	\$ 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	\$ 92,609	\$ 115,451	1.69%	
City Clerk											
City Clerk	101-41400-101	Full-Time Employees Regular	\$ 45,733	\$ 45,853	\$ 48,732	\$ 49,699	\$ 50,929	\$ 45,265	\$ 53,514	5.07%	
	101-41400-121	PERA	\$ 3,430	\$ 3,476	\$ 3,655	\$ 3,667	\$ 3,820	\$ 3,383	\$ 4,014	5.07%	
	101-41400-122	FICA	\$ 3,499	\$ 3,546	\$ 3,728	\$ 3,811	\$ 3,896	\$ 3,397	\$ 4,094	5.07%	
	101-41400-131	Employer Paid Health	\$ 4,396	\$ 4,396	\$ 4,678	\$ 4,678	\$ 4,920	\$ 4,225	\$ 5,280	7.32%	
	101-41400-133	Employer Paid Dental	\$ 422	\$ 421	\$ 422	\$ 422	\$ 422	\$ 466	\$ 1,567	271.72%	
	101-41400-134	Employer Paid Life	\$ 496	\$ 480	\$ 520	\$ 516	\$ 580	\$ 439	\$ 603	3.97%	
	101-41400-208	Training and Instruction	\$ 2,000	\$ 1,744	\$ 2,500	\$ 1,560	\$ 2,500	\$ -	\$ 2,500	0.00%	
	101-41400-321	Telephone	\$ 660	\$ 495	\$ 660	\$ 495	\$ 660	\$ 438	\$ 660	0.00%	
	101-41400-331	Travel Expenses	\$ 750	\$ 684	\$ 1,000	\$ 1,524	\$ 2,000	\$ 69	\$ 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	\$ 116	\$ 375	0.00%	
				\$ 61,860	\$ 61,302	\$ 66,370	\$ 66,887	\$ 70,201	\$ 57,908	\$ 74,706	6.42%
Elections											
Elections	101-41410-104	Temporary Employees Regular	\$ 5,000	\$ 2,146	\$ -	\$ -	\$ 5,500	\$ 4,671	\$ -	-100.00%	
	101-41410-122	FICA	\$ 383	\$ 8	\$ -	\$ -	\$ 421	\$ 70	\$ -	-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	\$ 3,716	\$ -	-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	\$ 695	\$ -	-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	\$ 9,886	\$ 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	\$ 4,843	\$ 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	\$ 19,048	\$ 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	\$ 2,114	\$ 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	\$ 9,095	\$ 13,000	-7.14%	
	101-41940-400	Repairs & Maint Cont (GENERAL)	\$ 6,000	\$ 6,109	\$ 6,000	\$ 9,896	\$ 6,000	\$ 5,794	\$ 6,000	0.00%	
	101-41940-401	Repairs/Maint Buildings	\$ 5,000	\$ 6,078	\$ 5,000	\$ 3,900	\$ 5,000	\$ 561,408	\$ 5,000	0.00%	General facility maintenance.
	101-41940-404	Repairs/Maint Machinery/Equip	\$ 5,000	\$ 1,879	\$ 5,000	\$ 5,801	\$ 5,000	\$ 10,745	\$ 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	\$ 626,071	\$ 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	\$ 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	\$ 359,348	3.77%		
			\$ 377,749	\$ 335,704	\$ 345,637	\$ 345,637	\$ 361,294	\$ 188,147	\$ 374,348	3.61%		
Police	101-42110-310	Other Professional Services	\$ 260,670	\$ 251,899	\$ 286,966	\$ 268,531	\$ 326,966	\$ 332,501	\$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	\$ 332,501	\$ 379,838	16.17%		
Civil Defense	101-42500-381	Electric Utilities	\$ 500	\$ 457	\$ 500	\$ 789	\$ 500	\$ 349	\$ 789	57.80%		
	101-42500-404	Repairs/Maint Machinery/Equip	\$ 2,500		\$ 2,500	\$ 950	\$ 2,500	\$ 623	\$ 2,500	0.00%		
	101-42500-437	Other Miscellaneous	\$ -									
	101-42500-580	Other Equipment	\$ -									
			\$ 3,000	\$ 457	\$ 3,000	\$ 1,739	\$ 3,000	\$ 972	\$ 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	\$ 66,260	\$ 78,096	4.55%		
	101-43000-103	Part-Time Employees	\$ 27,519	\$ 15,454	\$ 33,312	\$ 23,300	\$ 34,311	\$ 25,095	\$ 34,500	0.55%	Summer/Winter Seasonal Help	
	101-43000-121	PERA	\$ 5,887	\$ 5,096	\$ 7,857	\$ 5,359	\$ 8,176	\$ 4,947	\$ 5,857	-28.36%		
	101-43000-122	FICA	\$ 7,282	\$ 6,058	\$ 8,014	\$ 7,028	\$ 8,339	\$ 6,599	\$ 8,614	3.29%		
	101-43000-131	Employer Paid Health	\$ 13,024	\$ 13,024	\$ 13,936	\$ 13,936	\$ 14,754	\$ 15,473	\$ 24,436	65.63%		
	101-43000-133	Employer Paid Dental	\$ 1,475	\$ 1,475	\$ 1,475	\$ 1,475	\$ 1,475	\$ 1,230	\$ 2,090	41.64%		
	101-43000-134	Employer Paid Life	\$ 716	\$ 679	\$ 746	\$ 746	\$ 833	\$ 634	\$ 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	\$ 316	\$ 332	10.60%	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	\$ 1,496	\$ 1,500	0.00%	Includes lube and additives	
	101-43000-220	Repair/Maint Supply (GENERAL)	\$ 1,500	\$ (2)	\$ 1,500	\$ 48	\$ 1,500	\$ 2,282	\$ 1,500	0.00%		
	101-43000-221	Equipment Parts	\$ 500	\$ 400	\$ 500	\$ 156	\$ 500	\$ 214	\$ 500	0.00%		
	101-43000-223	Building Repair Supplies	\$ 2,000	\$ 1,546	\$ 2,000	\$ 1,665	\$ 2,000	\$ 1,524	\$ 2,000	0.00%		
	101-43000-229	Safety Equipment & Training	\$ 3,000	\$ 1,700	\$ 3,000	\$ 2,421	\$ 3,000	\$ 2,335	\$ 3,000	0.00%		
	101-43000-240	Small Tools and Minor Equip	\$ 5,000	\$ 4,859	\$ 5,000	\$ 2,881	\$ 5,000	\$ 3,258	\$ 5,000	0.00%		
	101-43000-310	Other Professional Services	\$ 5,000	\$ 5,806	\$ 5,000	\$ 5,427	\$ 8,756	\$ 4,852	\$ 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	\$ 2,409	\$ 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	\$ 6,445	\$ 11,000	-8.33%		
	101-43000-401	Repairs/Maint Buildings	\$ 2,000	\$ 2,877	\$ 2,000	\$ 287	\$ 2,000	\$ 11,328	\$ 2,000	0.00%		
	101-43000-404	Repairs/Maint Machinery/Equip	\$ 2,000	\$ 192	\$ 2,000	\$ 243	\$ 2,000	\$ 1,839	\$ 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	\$ 359	\$ 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	\$ 138	\$ 200	0.00%		
101-43000-720	Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
			\$ 171,777	\$ 142,449	\$ 189,322	\$ 159,123	\$ 197,837	\$ 161,217	\$ 208,830	5.56%		
	101-43100-101	Full-Time Employees Regular	\$ 48,282	\$ 48,562	\$ 50,940	\$ 51,438	\$ 52,631	\$ 46,582	\$ 53,683	2.00%		
	101-43100-121	PERA	\$ 3,621	\$ 3,597	\$ 3,821	\$ 3,782	\$ 3,947	\$ 3,469	\$ 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	\$ 3,405	\$ 4,107	2.00%		
	101-43100-131	Employer Paid Health	\$ 5,423	\$ 5,423	\$ 5,801	\$ 6,810	\$ 10,144	\$ 11,950	\$ 10,665	5.14%		
	101-43100-133	Employer Paid Dental	\$ 562	\$ 562	\$ 562	\$ 562	\$ 562	\$ 469	\$ 540	-3.95%		
	101-43100-134	Employer Paid Life	\$ 559	\$ 528	\$ 580	\$ 576	\$ 637	\$ 660	\$ 646	1.47%		
	101-43100-151	Worker's Comp Insurance Prem	\$ 4,725	\$ 4,870	\$ 4,221	\$ 3,852	\$ 3,817	\$ 3,686	\$ 3,870	1.40%	From the renewal	
	101-43100-208	Training and Instruction	\$ 1,500	\$ 473	\$ 2,000	\$ 300	\$ 2,000	\$ 360	\$ 2,000	0.00%		
	101-43100-210	Operating Supplies (GENERAL)	\$ 3,000	\$ 993	\$ 3,000	\$ 2,987	\$ 3,000	\$ 1,789	\$ 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	\$ 40,776	\$ 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	\$ 377	\$ 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	\$ 292	\$ 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	\$ 128,620	\$ 144,448	4.92%		
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	\$ 3,240	\$ 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		\$ 250					
101-43125-581	Capital Equipment Repairs	\$ -										
			\$ 35,681	\$ 37,471	\$ 29,500	\$ 29,120	\$ 29,500	\$ 22,814	\$ 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	\$ 15,720	\$ 25,000	0.00%		
	101-43127-220	Repair/ Maint Supply	\$ 2,000	\$ 2,352	\$ 2,000	\$ 3,216	\$ 2,000	\$ 943	\$ 2,000	0.00%		
	101-43127-221	Equipment Parts	\$ 20,000	\$ 21,085	\$ 20,000	\$ 16,656	\$ 20,000	\$ 9,845	\$ 20,000	0.00%		
	101-43127-240	Small Tools and Minor Equipment	\$ 10,000	\$ 1,078	\$ 10,000	\$ 495	\$ 10,000	\$ 2,616	\$ 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	\$ 31,204	\$ 25,000	0.00%		
	101-43127-309	EDP/Software	\$ 2,800	\$ 1,620	\$ 2,800	\$ 2,396	\$ 2,800	\$ 2,515	\$ 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	\$ 69,212	\$ 90,403	0.28%		
Street Lightin b	101-43160-381	Electric Utilities	\$ 50,000	\$ 48,369	\$ 50,000	\$ 45,761	\$ 50,000	\$ 39,330	\$ 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	\$ 39,330	\$ 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	\$ 40,996	\$ 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	\$ 3,147	\$ 3,387	-12.05%	
	101-45200-122	FICA	\$ 3,877	\$ 3,558	\$ 3,757	\$ 3,452	\$ 3,928	\$ 2,925	\$ 3,455	-12.05%	
	101-45200-131	Employer Paid Health	\$ 12,834	\$ 12,834	\$ 13,697	\$ 13,698	\$ 14,432	\$ 13,031	\$ 11,546	-20.00%	
	101-45200-133	Employer Paid Dental	\$ 1,475	\$ 1,475	\$ 1,475	\$ 1,475	\$ 1,475	\$ 1,155	\$ 1,620	9.80%	
	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	\$ 4,447	\$ 4,669	49.66%	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	\$ 2,507	\$ 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	\$ 1,619	\$ 2,000	0.00%	
	101-45200-221	Equipment Parts	\$ 5,000	\$ 2,826	\$ 5,000	\$ 3,349	\$ 5,000	\$ 3,488	\$ 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	\$ 9,801	\$ 15,000	0.00%	
	101-45200-226	Sign Repair Materials	\$ 1,500	\$ 1,454	\$ 2,500	\$ 1,719	\$ 2,500	\$ 777	\$ 2,500	0.00%	
	101-45200-229	Safety Equipment & Training	\$ 2,500	\$ 679	\$ 2,500	\$ 355	\$ 2,500	\$ 866	\$ 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	\$ 8,484	\$ 7,320	17.12%	Native Maintenance, Irrigation Maintenance
	101-45200-321	Telephone	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660	\$ 584	\$ 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	\$ 7,416	\$ 9,700	0.00%	
	101-45200-401	Repairs/Maint Buildings	\$ 5,000	\$ 4,009	\$ 5,000	\$ 1,029	\$ 5,000	\$ 343	\$ 5,000	0.00%	
	101-45200-403	Improvements Other Than Buildings	\$ 15,000	\$ 15,000	\$ 15,000	\$ 14,703	\$ 15,000	\$ 12,836	\$ 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	\$ 5,120	\$ 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	\$ 8,656	\$ 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	\$ 56,669	\$ 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	\$ 219,090	\$ 215,450	-0.95%	
Forestry and Nursery	101-45204-225	Landscaping Materials	\$ 5,000	\$ 4,426	\$ 5,000	\$ 4,687	\$ 6,000	\$ 5,280	\$ 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	\$ 12,000	\$ 12,000	0.00%	
Libraries	101-45500-321	Telephone	\$ 450	\$ 259	\$ 450	\$ 445	\$ 450	\$ 408	\$ 450	0.00%	
			\$ 450	\$ 259	\$ 450	\$ 445	\$ 450	\$ 408	\$ 450	0.00%	
Cap. Improve	101-45200-720	Transfers Out - Capital Improvements	\$ 426,297	\$ 426,297	\$ 466,401	\$ 766,401	\$ 135,000	\$ 135,000	\$ 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	\$ 65,000	0.00%	
	101-49000-720	Other Contributions/Transfer	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -		
			\$ 491,297	\$ 616,297	\$ 531,401	\$ 831,401	\$ 200,000	\$ 200,000	\$ 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	\$ 2,895,473	\$ 2,581,981	4.14%	

**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	\$ 29,235	\$ 49,159	2.00%	
		603-42250-107	PT Wages	\$ 23,456	\$ 14,615	\$ 26,187	\$ 24,316	\$ 36,776	\$ 13,700	\$ 40,420	9.91%	Additional 200 hours
		603-42250-122	FICA	\$ 5,715	\$ 4,425	\$ 6,517	\$ 6,725	\$ 7,523	\$ 3,247	\$ 7,848	4.32%	
		603-42250-151	Worker's Comp Insurance Prem	\$ 13,306	\$ 12,846	\$ 10,418	\$ 10,617	\$ 10,895	\$ 11,764	\$ 12,352	13.37%	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	\$59,279.00	\$122,785.67	5.72%	
Dept 42260 Fire Department Administration												
		603-42260-110	Other Pay (Chief's phone)	\$ 660	\$ 605	\$ 660	\$ 660	\$ 660	\$ 551	\$ 660	0.00%	Chief Phone
		603-42260-122	FICA	\$ 21	\$ 117	\$ 21	\$ 50	\$ 50	\$ 38	\$ 50	0.00%	
		603-42260-201	Accessories (paper, pens, etc)	\$ 1,000	\$ 318	\$ 1,000	\$ 790	\$ 1,000	\$ 528	\$ 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	\$ 2,405	\$ 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	\$ 5,750	\$ 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	\$ 4,076	\$ 3,000	0.00%	
		603-42260-433	Dues and Subscriptions	\$ 1,700	\$ 1,817	\$ 1,700	\$ 1,879	\$ 1,700	\$ 4,422	\$ 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	\$25,934.00	\$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	13,942.00	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	800.00	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	2,011.00	2,000.00	0.00%	WAFTA
		603-42270-439	State Fire Convention	2,650.00	413.00	750.00	678.20	750.00	200.00	-	-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	\$19,928.00	\$35,200.00	16.56%	
Dept 42280 Fire Stations and Bldgs												
		603-42280-217	Other Operating Supplies	\$ 900	\$ 280	\$ 900	\$ 542	\$ 900	\$ 1,339	\$ 900	0.00%	
		603-42280-240	Small Tools and Minor Equip	\$ 500	\$ 279	\$ 500	\$	\$ 500	\$ 669	\$ 500	0.00%	
		603-42280-300	Professional Service	\$	\$	\$	\$	\$ 3,000	\$ 1,920	\$ 5,520	84.00%	Janitorial Services
		603-42280-381	Electric Utilities	\$ 15,000	\$ 15,167	\$ 15,000	\$ 14,956	\$ 15,000	\$ 10,019	\$ 15,000	0.00%	
		603-42280-401	Repairs/Maint Buildings	\$ 4,000	\$ 2,452	\$ 4,000	\$ 2,315	\$ 4,000	\$ 2,321	\$ 4,000	0.00%	
		603-42280-404	Repairs/Maint Machinery/Equip	\$ 1,500	\$ 3,016	\$ 1,500	\$ 292	\$ 1,500	\$ 803	\$ 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	\$37,291.00	\$30,120.00	9.13%	

Dept 42290 Fire Department Equipment

603-42290-210	Operating Supplies (GENERAL)	\$ -	\$ 931	\$ 2,586	\$ 1,964						
603-42290-212	Motor Fuels	\$ 9,000	\$ 4,573	\$ 9,000	\$ 3,730	\$ 9,000	\$ 2,641	\$ 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	\$ 6,061	\$ 7,000	0.00%		
603-42290-311	Testing Fees	\$ 1,200	\$ 1,155	\$ 1,200	\$ 2,142	\$ 1,200	\$ 3,178	\$ 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	\$ 29,067	\$ 20,000	0.00%		
603-42290-417	Uniforms	\$ 500	\$ 859	\$ 7,500	\$ 5,119	\$ 7,500	\$ 625	\$ 7,500	0.00%		
603-42290-433	Dues and Subscriptions	\$ 620		\$ 620		\$ 620		\$ 620	0.00%		
603-42290-438	Licenses and Permits	\$ -	\$ 48				\$ 130				
603-42290-570	Office Equip and Furnishings	\$ -									
603-42290-571	Turn-Out Gear	\$ 10,000	\$ 11,773	\$ 10,000	\$ 10,179	\$ 10,000	\$ 2,112	\$ 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	\$168,841.72	\$307,320.00	0.00%		

**Sewer Revenue
2021 Budget**

Description	2018 Budget	2018 YTD	2019 Budget	2019 YTD	2020 Budget	2020 YTD	2021 Budget	Percent Change	Comment
602-33439 Pera Pension Other Rev	\$ -	\$ 877	\$ -	\$ 238					
602-34204 Protective Inspection Fees	\$ 1,000	\$ 1,893	\$ 1,000	\$ 1,785	\$ 919	\$ 2,163	\$ 919	0.04%	
602-34407 Sewer Availability Charge	\$ 70,000	\$ 155,998	\$ 71,987	\$ 124,259	\$ 73,000	\$ 200,234	\$ 78,785	7.92%	17 Trunk Fee Connections
602-34409 Area Charge	\$ -								
602-36101 Principal Amount Revenue	\$ 1,500	\$ 6,696	\$ 1,500	\$ 2,406	\$ 4,800	\$ 1,969	\$ 2,000	-58.33%	
602-36102 Penalties & Interest	\$ 250	\$ 10,076	\$ 250	\$ 18	\$ 250	\$ 4		-100.00%	
602-36103 Delinquent Principle	\$ -	\$ 162	\$ -	\$ 2					
602-36200 Miscellaneous Revenues	\$ 500	\$ 857	\$ 500	\$ 5,195	\$ 500		\$ 500	0.00%	
602-36210 Interest Earnings	\$ 1,000	\$ 8,257	\$ 1,500	\$ 8,749	\$ 3,000	\$ 4,729	\$ 2,500	-16.67%	
602-36212 Insurance Reimbursements	\$ -	\$ 1,338	\$ -	\$ -					
602-36500 Note Receivable		\$ 7,198							
602-37200 Sewer Sales	\$ 312,000	\$ 322,061	\$ 377,797	\$ 350,975	\$ 326,674	\$ 306,052	\$ 340,581	4.26%	Forecasts based on 4yr average w/ rate inflation per rate study
602-37213 Sewer Infrastructre Fee	\$ 415,000	\$ 468,866	\$ 456,604	\$ 446,197	\$ 469,415	\$ 413,228	\$ 460,366	-1.93%	Forecasts based on 4yr average w/ rate inflation per rate study
602-37260 Sewer Penalty				\$ (987)					
602-37280 Sewage Dumping Fees	\$ 60,000	\$ 159,969	\$ 75,000	\$ 203,413	\$ 85,000	\$ 185,604	\$ 95,000	11.76%	
602-39000 Other Financing Sources	\$ -								
602-39101 Sales of General Fixed Assets	\$ -	\$ 490	\$ -						
602-39203 Transfer from Other Fund	\$ -		\$ -						
602-39300 Proceeds from Long-Term Debt	\$ -		\$ -						
602-39999 Prior Period Adjustment	\$ -	\$ (30,560)	\$ -						
	\$ 861,250	\$ 1,114,178	\$ 986,138	\$ 1,142,250	\$ 963,558	\$ 1,113,983	\$ 980,651	1.77%	

**2021 Sewer Fund
Expenditures**

Account Descr		2018	2018	2019	2019	2020	2020	2021	Comment
		Budget	YTD	Budget	YTD	Budget	YTD	Budget	Change
Sewer Distribution	602-49410-129 Pension Expense		\$ 4,392		\$ (3,345)				
	602-49451-220 Repair/Maint Supply (GENERAL)	\$ 2,000	\$ 1,943	\$ 2,000	\$ 3,034	\$ 2,000		\$ 2,000	0.0%
	602-49451-240 Small Tools and Minor Equip	\$ 2,000	\$ 1,350	\$ 3,500	\$ 757	\$ 3,500	\$ 73	\$ 3,500	0.0% Flow Monitor
	602-49451-310 Other Professional Services	\$ 10,000	\$ 1,268	\$ 10,000		\$ 5,000	\$ 66	\$ 5,000	0.0%
	602-49451-404 Repairs/Maint Machinery/Equip	\$ 3,000							
	602-49451-530 Improvements Other Than Bldgs	\$ 15,000		\$ 15,000	\$ 11,259	\$ 15,000	\$ 4,297	\$ 15,000	0.0% Spray Seal of Manholes
		\$ 32,000	\$ 4,561	\$ 30,500	\$ 15,050	\$ 25,500	\$ 4,436	\$ 25,500	0.0%
Sewer Cleaning	602-49460-212 Motor Fuels	\$ -						\$ 500	
	602-49460-220 Repair/Maint Supply (GENERAL)	\$ 2,000	\$ 180	\$ 2,000	\$ 1,231	\$ 2,000	\$ 1,349	\$ 2,500	25.0%
	602-49460-404 Repairs/Maint Machinery/Equip	\$ 5,000	\$ 495	\$ 5,000		\$ 15,000		\$ 5,000	-66.7%
	602-49460-580 Other Equipment	\$ -						\$ 7,000	Rental of jetter for heavy maintenance
	602-49460-581 Capital Equipment Repairs	\$ -		\$ -		\$ -			
		\$ 7,000	\$ 675	\$ 7,000	\$ 1,231	\$ 17,000	\$ 1,349	\$ 15,000	-11.8%
Sewer Lift Stations	602-49470-216 Chemicals and Chem Products	\$ 2,000	\$ 4,200	\$ 2,000	\$ 1,160	\$ 2,000		\$ 2,000	0.0%
	602-49470-220 Repair/Maint Supply (GENERAL)	\$ 4,000		\$ 6,000	\$ 107	\$ 6,000	\$ 314	\$ 6,000	0.0%
	602-49470-310 Other Professional Services	\$ 2,000	\$ 750	\$ 2,500	\$ 26,009	\$ 2,500	\$ 2,377	\$ 5,000	100.0% Semi-Annual Lift Station Inspection
	602-49470-321 Telephone	\$ 4,500	\$ 5,411	\$ 4,500	\$ 6,082	\$ 4,500	\$ 5,867	\$ 6,000	33.3%
	602-49470-381 Electric Utilities	\$ 5,000	\$ 4,511	\$ 4,000	\$ 4,851	\$ 4,000	\$ 4,311	\$ 5,000	25.0%
	602-49470-404 Repairs/Maint Machinery/Equip	\$ 5,000	\$ 6,245	\$ 5,000	\$ 15,468	\$ 8,000	\$ 15,057	\$ 8,000	0.0% Annual generator inspection & maintenance
	602-49470-619 Lease Interest Payment	\$ -							
		\$ 22,500	\$ 21,117	\$ 24,000	\$ 53,676	\$ 27,000	\$ 27,926	\$ 32,000	18.5%
Sewer Treatment Plants	602-49480-209 Other Office Supplies	\$ 2,500	\$ 3,183	\$ 2,500	\$ 1,905	\$ 2,500	\$ 1,417	\$ 2,000	-20.0% Computer Work Station/Laptop
	602-49480-210 Operating Supplies (GENERAL)	\$ 2,000	\$ 996	\$ 2,000	\$ 2,109	\$ 2,000	\$ 1,864		-100.0%
	602-49480-212 Motor Fuels	\$ 1,000		\$ 750		\$ -	\$ 596	\$ 2,000	
	602-49480-213 Lubricants and Additives	\$ 500		\$ 500		\$ 500	\$ 30	\$ 500	0.0%
	602-49480-216 Chemicals and Chem Products	\$ 5,000	\$ 6,369	\$ 5,200	\$ 9,354	\$ 7,000	\$ 11,953	\$ 12,000	71.4%
	602-49480-218 Lab Supplies	\$ 5,000	\$ 2,362	\$ 2,500	\$ 1,221	\$ 2,500	\$ 3,161	\$ 3,500	40.0%
	602-49480-220 Maint Supply (GENERAL)	\$ 5,000	\$ 1,185	\$ 2,000	\$ 1,410	\$ 4,000	\$ 4,702	\$ 4,000	0.0% Balance/Microscope
	602-49480-240 Small Tools and Minor Equip	\$ 4,000	\$ 5,820	\$ 4,000	\$ 3,915	\$ 4,000	\$ 2,971	\$ 4,000	0.0%
	602-49480-303 Engineering Fees	\$ 15,000		\$ 15,000	\$ 1,444	\$ 15,000	\$ 3,108	\$ 10,000	-33.3%
	602-49480-310 Other Professional Services	\$ 23,500	\$ 22,627	\$ 25,000	\$ 26,512	\$ 30,000	\$ 22,198	\$ 25,000	-16.7%
	602-49480-311 Testing Fees	\$ 9,000	\$ 8,885	\$ 9,000	\$ 9,315	\$ 9,000	\$ 7,237	\$ 10,000	11.1%
	602-49480-381 Electric Utilities	\$ 46,000	\$ 55,240	\$ 50,000	\$ 59,950	\$ 50,000	\$ 46,671	\$ 60,000	20.0%
	602-49480-401 Repairs/Maint Buildings	\$ 2,000	\$ 5,758	\$ 4,000	\$ 3,888	\$ 4,000	\$ -	\$ 4,000	0.0%
	602-49480-404 Repairs/Maint Machinery/Equip	\$ 50,000	\$ 25,735	\$ 50,000	\$ 34,081	\$ 50,000	\$ 31,422	\$ 50,000	0.0%
	602-49480-405 Depreciation (GENERAL)	\$ -	\$ 190,885						
	602-49480-416 Machinery Rentals	\$ 2,000	\$ 3,000	\$ 2,500	\$ 80	\$ 2,500	\$ 1,269	\$ 2,500	0.0%
	602-49480-580 Other Equipment	\$ 500				\$ 3,500		\$ 9,000	157.1% PU003 Plow
	602-49480-581 Capital Equipment Repairs	\$ -							
		\$ 173,000	\$ 332,045	\$ 174,950	\$ 155,184	\$ 186,500	\$ 138,599	\$ 198,500	6.4%
	602-49490-101 Full-Time Employees Regular	\$ 138,346	\$ 135,202	\$ 134,782	\$ 136,864	\$ 150,042	\$ 129,924	\$ 162,908	8.6%
	602-49490-103 Part Time Employees		\$ 176	\$ 5,500	\$ 12	\$ -			
	602-49490-121 PERA	\$ 10,376	\$ 10,165	\$ 10,521	\$ 10,127	\$ 11,253	\$ 9,841	\$ 12,218	8.6%

Administration	602-49490-122	FICA	\$ 10,583	\$ 10,046	\$ 10,732	\$ 10,232	\$ 11,478	\$ 9,379	\$ 12,462	8.6%
	602-49490-131	Employer Paid Health	\$ 28,070	\$ 28,070	\$ 28,738	\$ 29,389	\$ 29,234	\$ 25,553	\$ 34,850	19.2%
	602-49490-133	Employer Paid Dental	\$ 1,736	\$ 1,736	\$ 1,614	\$ 1,759	\$ 1,737	\$ 1,707	\$ 2,848	63.9%
	602-49490-134	Employer Paid Life	\$ 1,484	\$ 1,441	\$ 1,403	\$ 1,543	\$ 1,683	\$ 1,365	\$ 1,867	10.9%
	602-49490-151	Worker s Comp Insurance Prem	\$ 6,610	\$ 6,279	\$ 5,498	\$ 5,148	\$ 4,648	\$ 4,772	\$ 5,011	7.8%
	602-49490-201	Accessories (paper, pens, etc)	\$ 250	\$ 199	\$ 250	\$ 124	\$ 250	\$ 250	\$ 250	0.0%
	602-49490-203	Printed Forms	\$ 750	\$	\$ 750	\$	\$ 750	\$ 1,017	\$ 1,200	60.0%
	602-49490-208	Training and Instruction	\$ 3,000	\$ 1,761	\$ 4,000	\$ 852	\$ 4,000	\$ 575	\$ 4,000	0.0%
	602-49490-210	Operating Supplies (GENERAL)	\$ -	\$	\$	\$ 53	\$	\$ (22)	\$	
	602-49490-221	Equipment Parts	\$ -	\$	\$	\$	\$	\$	\$	
	602-49490-229	Safety Equipment & Training	\$ 2,000	\$ 1,786	\$ 2,000	\$ 2,045	\$ 2,000	\$ 203	\$ 2,000	0.0%
	602-49490-301	Auditing and Acct g Services	\$ 5,600	\$ 5,600	\$ 5,600	\$ 3,605	\$ 5,600	\$ 2,000	\$ 6,000	7.1%
	602-49490-303	Engineering Fees	\$ 6,000	\$ 14,948	\$ 6,000	\$ 15,497	\$ 6,000	\$ 1,015	\$ 6,000	0.0%
	602-49490-304	Legal Fees	\$ -	\$	\$	\$	\$	\$	\$	
	602-49490-309	EDP, Software and Design	\$ 1,750	\$ 1,415	\$ 1,750	\$ 2,892	\$ 2,500	\$ 3,447	\$ 3,000	20.0%
	602-49490-310	Other Professional Services	\$ 5,000	\$ 2,313	\$ 5,000	\$ 552	\$ 5,000	\$ 1,620	\$ 2,000	-60.0%
	602-49490-311	Testing Fees	\$ -	\$	\$	\$	\$	\$	\$	
	602-49490-321	Telephone	\$ 2,000	\$ 4,194	\$ 2,500	\$ 4,413	\$ 3,000	\$ 4,027	\$ 4,500	50.0%
	602-49490-322	Postage	\$ 3,000	\$ 2,374	\$ 3,000	\$ 2,408	\$ 3,000	\$ 2,462	\$ 3,500	16.7%
	602-49490-331	Travel Expenses	\$ 1,000	\$ 58	\$ 1,000	\$ 191	\$ 1,000	\$	\$ 1,000	0.0%
	602-49490-361	General Liability Ins	\$ 6,218	\$ 6,027	\$ 5,759	\$ 5,897	\$ 6,089	\$ 6,327	\$ 6,643	9.1%
	602-49490-362	Property Ins	\$ 4,437	\$ 4,495	\$ 4,578	\$ 4,931	\$ 5,426	\$ 5,992	\$ 6,292	16.0%
	602-49490-363	Automotive Ins	\$ 1,982	\$ 2,005	\$ 2,038	\$ 2,066	\$ 2,105	\$ 2,194	\$ 2,304	9.4%
	602-49490-365	Other Insurance	\$	\$ 500	\$	\$ 500	\$ 500	\$ 500	\$ 500	0.0%
	602-49490-404	Repairs/Maint Machinery/Equip	\$ -	\$	\$	\$	\$	\$ 31	\$	
	602-49490-417	Uniforms	\$ 600	\$ 756	\$ 600	\$ 62	\$ 600	\$ 31	\$ 1,000	66.7%
	602-49490-418	Other Rentals	\$	\$ 1,280	\$	\$	\$	\$ 6,038	\$	
	602-49490-433	Dues & Subscriptions	\$	\$ 103	\$	\$ 206	\$ 100	\$ 132	\$ 200	100.0%
	602-49490-437	Other Miscellaneous	\$ -	\$	\$ -	\$	\$	\$ 48,974	\$	
	602-49490-438	Licenses & Permits	\$ 3,500	\$ 1,642	\$ 3,500	\$ 1,473	\$ 3,500	\$ 2,910	\$ 3,500	0.0%
602-49490-494	Refund to Carver County	\$ -	\$	\$	\$	\$	\$	\$		
602-49490-620	Fiscal Agent Fees	\$ -	\$	\$	\$	\$	\$	\$		
602-49490-601	Debt Service Bond Principal	\$ 135,916	\$	\$ 137,324	\$	\$ 140,240	\$	\$ 27,517	-80.4% includes 324 pmt + 322 portion	
602-49490-611	Bond Interest	\$ -	\$ 1,917	\$	\$ 4,125	\$	\$ 1,100	\$ -		
602-49490-620	Fiscal Agent Fees	\$ -	\$	\$	\$	\$	\$ 285	\$ -		
602-49490-630	Bank Service Fee	\$ -	\$ 20	\$	\$ 23	\$ 20	\$ 1,257	\$ 3,960	19700.0%	
602-49490-720	Operating Transfers	\$ 150,000	\$ 335,616	\$ 200,000	\$ 597,024	\$ 200,000	\$ 128,040	\$ 283,952	42.0% Capital Fund Transfer + Excess Fund Balance	

**Water Revenue
2021 Budget**

Account	Description	2018 Budget	2018 YTD	2019 Budget	2019 YTD	2020 Budget	2020 YTD	2021 Budget	Percent Change	Comment
601-33439	Pera Pension Other Revenue		\$ 877							
601-34200	Public Safety Charges	\$ -		\$ -						
601-34204	Protective Inspection Fees	\$ 1,200	\$ 1,893	\$ 919	\$ 1,785	\$ 919	\$ 2,163	\$ 919	0.04%	17 connections * fee of 54.08
601-34407	Water Availability Charge	\$ 70,000	\$ 151,156	\$ 69,908	\$ 108,191	\$ 71,400	\$ 186,063	\$ 72,162	1.07%	17 Residential Connections
601-36101	Principal Amount Revenue	\$ 5,500	\$ 6,673	\$ 8,000	\$ 2,405	\$ 4,800	\$ 1,969	\$ 2,000	-58.33%	
601-36102	Penalites & Interest	\$ 600	\$ 10,076	\$ 20	\$ 18	\$ 20	\$ 4	\$ 20	0.00%	
601-36103	Deliquent Principle	\$ -	\$ 162	\$ -	\$ 2					
601-36200	Miscellaneous Revenues	\$ 500	\$ 2,196	\$ 500		\$ 500		\$ 500	0.00%	
601-36210	Interest Earnings	\$ 1,000	\$ 8,923	\$ 2,000	\$ 6,789	\$ 3,000	\$ 3,382	\$ 2,500	-16.67%	rates dropped in half 3/2020
601-36212	Insurance Reimbursements	\$ -								
601-36500	Capital Contribution from Gov't Funds									Tax entry - to record capital asset additions
601-37100	Water Sales	\$ 321,000	\$ 344,871	\$ 290,830	\$ 347,631	\$ 335,322	\$ 365,703	\$ 372,935	11.22%	Forecasts based on 4yr average w/ rate inflation per rate study
601-37110	Water Infrastructure Fee	\$ 415,000	\$ 457,129	\$ 443,244	\$ 435,614	\$ 441,297	\$ 392,104	\$ 431,267	-2.27%	Forecasts based on 4yr average w/ rate inflation per rate study
601-37120	No Read Fine	\$ 700	\$ 1,211	\$ 700	\$ 532		\$ 4			
601-37130	Water Meters	\$ 5,700	\$ 15,760	\$ 6,290	\$ 14,180	\$ 6,290	\$ 17,010	\$ 6,290	0.00%	
601-37150	Water Connect/Reconnect Fee	\$ 500	\$ 880	\$ 500	\$ (206)	\$ 310	\$ 364	\$ 300	-3.23%	
601-37160	Water Penalty	\$ -			\$ (960)					
601-39101	Sales of General Fixed Assets		\$ 490							
601-39203	Transfer from Other Fund									
601-3999	Prior Period Adj		\$ (24,036)							
		\$ 821,700	\$ 978,261	\$ 822,911	\$ 915,981	\$ 863,858	\$ 968,766	\$ 888,893	2.90%	

Water Fund 2021

Expenses

Account Descr		2018	2018	2019	2019	2020	2020	2021	Comment
		Budget	YTD	Budget	YTD	Budget	YTD	Budget	Change
Source of Supply	601-49401-221 Equipment Parts	\$ -	\$ -	\$ -	\$ 2,075				
	601-49401-223 Building Repair Supplies	\$ 500	\$ -	\$ 500	\$ 27	\$ 500		\$ 500	0.0% Paint Well #2 & #3
	601-49401-311 Testing Fees	\$ 300	\$ -	\$ 300	\$ -	\$ 200		\$ 300	50.0%
	601-49401-381 Electric Utilities	\$ 3,000	\$ 5,094	\$ 3,500	\$ 4,646	\$ 5,500	\$ 3,287	\$ 5,500	0.0%
	601-49401-403 Repairs Other than Buildings				\$ 1,272		\$ 14,807	\$ 2,000	
	601-49410-240 Small Tools and Minor Equip	\$ 3,000	\$ 925	\$ 2,500		\$ 2,000	\$ 47	\$ 2,000	0.0%
	601-49410-310 Other Professional Services	\$ 5,000		\$ 10,000	\$ 25,627	\$ 15,000	\$ 235	\$ 10,000	-33.3% Well #2 Pull & Inspect
	601-49410-401 Repairs/Maint Buildings	\$ 500		\$ 500		\$ 500		\$ 500	0.0%
	601-49410-581 Capital Equipment Repairs	\$ 10,000	\$ 5,630	\$ 10,000		\$ 5,000			-100.0%
	601-49410-582 Capital Building Repairs	\$ -		\$ -					
		\$ 22,300	\$ 11,649	\$ 27,300	\$ 33,647	\$ 28,700	\$ 18,376	\$ 20,800	-27.5%
Purification	601-49420-212 Motor Fuels	\$ 500		\$ 500		\$ 500	\$ 424	\$ 500	0.0%
	601-49420-213 Lubricants and Additives	\$ 100		\$ 100		\$ 100		\$ 100	0.0%
	601-49420-216 Chemicals and Chem Products	\$ 3,000	\$ 1,738	\$ 2,500	\$ 1,236	\$ 2,000	\$ 1,544	\$ 2,000	0.0%
	601-49420-218 Lab Supplies	\$ 3,000	\$ 6,018	\$ 750	\$ 699	\$ 750	\$ 682	\$ 750	0.0% Desk for plant
	601-49420-220 Repair/Maint Supply (GENERAL)	\$ 4,000	\$ 622	\$ 750	\$ 15	\$ 750	\$ 2,394	\$ 500	-33.3%
	601-49420-221 Equipment Parts	\$ 500		\$ 500	\$ 77	\$ 500	\$ 2,035	\$ 500	0.0%
	601-49420-240 Small Tools and Minor Equip	\$ 500	\$ 8	\$ 500	\$ 275	\$ 500		\$ 500	0.0%
	601-49420-310 Other Professional Services	\$ -	\$ 919		\$ 1,889	\$ 3,000	\$ 3,673	\$ 3,000	0.0%
	601-49420-381 Electric Utilities	\$ 24,000	\$ 32,023	\$ 28,000	\$ 27,745	\$ 32,000	\$ 26,390	\$ 35,000	9.4%
	601-49420-401 Repairs/Maint Buildings	\$ 3,000		\$ 2,500		\$ 3,500		\$ 2,500	-28.6%
	601-49420-403 Repairs Other Than Buildings	\$ 10,000	\$ 12,460	\$ 2,500	\$ 16,030	\$ 3,500	\$ 3,969	\$ 3,000	-14.3% Landscaping
	601-49420-404 Repairs/Maint Machinery/Equip	\$ 10,000		\$ 10,000	\$ 23,508	\$ 15,000	\$ 15,456	\$ 15,000	0.0% Replace Aeration Pipes/Aeration Compressor Maintenance
601-49420-520 Buildings and Structures	\$ 15,000		\$ 15,000		\$ 5,000	\$ 2,600		-100.0%	
		\$ 73,600	\$ 53,788	\$ 63,600	\$ 71,473	\$ 67,100	\$ 59,167	\$ 63,350	-5.6%
Distribution	601-49430-221 Equipment Parts			\$ 1,000	\$ 286	\$ 1,000	\$ 401	\$ 1,000	0.0%
	601-49430-224 Street Maint Materials	\$ 2,000	\$ 6,466	\$ 3,000	\$ 19,314	\$ 6,000	\$ 1,960	\$ 6,500	8.3% Street Excavation Paving
	601-49430-227 Utility Maint Supplies	\$ 3,000	\$ 176	\$ 3,000	\$ 3,794	\$ 3,500	\$ 2,699	\$ 4,000	14.3%
	601-49430-221 Equipment Parts	\$ 2,000	\$ 146	\$ 1,000		\$ 1,000			-100.0%
	601-49430-240 Small Tools and Minor Equip	\$ 4,000	\$ 2,374	\$ 2,000	\$ 1,289	\$ 2,000	\$ 2,269	\$ 2,000	0.0%
	601-49430-300 Professional Svcs (GENERAL)	\$ 5,000	\$ 3,272	\$ 5,000	\$ 4,973	\$ 5,000	\$ 3,808	\$ 5,000	0.0%
	601-49430-400 Repairs & Maint Cont (GENERAL)	\$ 20,000	\$ 10,874	\$ 20,000	\$ 38,680	\$ 25,000	\$ 17,682	\$ 25,000	0.0% Main Break Digs
	601-49430-403 Repairs Other Than Buildings	\$ -	\$ 115						
	601-49430-405 Depreciation (GENERAL)	\$ -	\$ 124,561		\$ 124,561				
	601-49430-415 Other Equipment Rentals	\$ -							
601-49430-572 Water Meters	\$ 15,000	\$ 17,106	\$ 15,000	\$ 13,690	\$ 15,000	\$ 19,032	\$ 15,000	0.0%	
601-49430-580 Other Equipment	\$ -								
		\$ 51,000	\$ 165,090	\$ 50,000	\$ 206,588	\$ 58,500	\$ 47,851	\$ 58,500	0.0%
	601-49440-101 Full-Time Employees Regular	\$ 138,346	\$ 135,202	\$ 134,782	\$ 136,864	\$ 150,042	\$ 129,924	\$ 162,908	8.6%
	601-49440-103 Part-Time Employees	\$ -	\$ 176	\$ 5,500	\$ 12	\$ -			
	601-49440-121 PERA	\$ 10,376	\$ 10,165	\$ 10,521	\$ 10,128	\$ 11,253	\$ 9,841	\$ 12,218	8.6%
	601-49440-122 FICA	\$ 10,295	\$ 10,046	\$ 10,732	\$ 10,234	\$ 11,478	\$ 9,379	\$ 12,462	8.6%
	601-49440-129 Pension Expense	\$ -	\$ 4,392	\$ -	\$ (3,335)				
	601-49440-131 Employer Paid Health	\$ 28,070	\$ 28,070	\$ 28,738	\$ 29,390	\$ 29,234	\$ 25,552	\$ 34,850	19.2%
	601-49440-133 Employer Paid Dental	\$ 1,736	\$ 1,736	\$ 1,614	\$ 1,759	\$ 1,737	\$ 1,707	\$ 2,848	63.9%
	601-49440-134 Employer Paid Life/LTD/STD	\$ 1,484	\$ 1,442	\$ 1,403	\$ 1,543	\$ 1,683	\$ 1,365	\$ 1,867	10.9%
	601-49440-151 Worker s Comp Insurance Prem	\$ 5,976	\$ 5,693	\$ 4,971	\$ 4,265	\$ 3,232	\$ 3,309	\$ 3,474	7.5%
	601-49440-201 Accessories (paper, pens, etc)	\$ 200	\$ 199	\$ 200	\$ 124	\$ 200	\$ 354	\$ 200	0.0%
601-49440-203 Printed Forms	\$ 500		\$ 500	\$ 72	\$ 500	\$ 1,017	\$ 500	0.0%	

Administration

601-49440-208	Training and Instruction	\$ 2,000	\$ 263	\$ 3,000	\$ 735	\$ 3,000	\$ 960	\$ 3,000	0.0%
601-49440-218	Lab Supplies	\$ -		\$ -		\$ -	\$ 33		
601-49440-229	Safety Equipment & Training	\$ 2,000	\$ 300	\$ 2,000	\$ 2,065	\$ 2,000	\$ 1,026	\$ 2,000	0.0%
601-49440-301	Auditing and Acct g Services	\$ 5,500	\$ 5,500	\$ 5,500	\$ 3,605	\$ 5,500	\$ 2,000	\$ 5,500	0.0%
601-49440-303	Engineering Fees	\$ 5,000	\$ 2,784	\$ 5,000	\$ 4,317	\$ 5,000	\$ 870	\$ 5,000	0.0%
601-49440-304	Legal Fees	\$ 1,000		\$ 1,000		\$ 1,000		\$ 1,000	0.0%
601-49440-309	EDP, Software and Design	\$ 3,000	\$ 1,853	\$ 3,000	\$ 4,841	\$ 4,000	\$ 6,154	\$ 4,000	0.0%
601-49440-310	Other Professional Services	\$ 3,000	\$ 2,173	\$ 3,000	\$ 3,136	\$ 3,000	\$ 993	\$ 3,500	16.7%
601-49440-311	Testing Fees	\$ 600	\$ 1,500	\$ 500	\$ 1,523	\$ 500	\$ 1,148	\$ 1,000	100.0%
601-49440-321	Telephone	\$ 2,000	\$ 3,109	\$ 2,000	\$ 3,235	\$ 2,000	\$ 2,967	\$ 3,500	75.0%
601-49440-322	Postage	\$ 2,900	\$ 2,453	\$ 3,000	\$ 2,408	\$ 3,000	\$ 2,454	\$ 3,000	0.0%
601-49440-331	Travel Expenses	\$ 1,000	\$ (1)	\$ 1,000	\$ 528	\$ 1,000	\$ 16	\$ 1,000	0.0%
601-49440-341	Employment	\$ 400		\$ 400		\$ 400		\$ 400	0.0%
601-49440-352	General Notices and Pub Info	\$ 500		\$ 500		\$ 500		\$ 500	0.0%
601-49440-362	Property Ins	\$ 3,218	\$ 3,259	\$ 3,316	\$ 3,425	\$ 3,578	\$ 4,039	\$ 4,039	12.9%
601-49440-363	Automotive Ins	\$ 1,982	\$ 2,005	\$ 2,038	\$ 2,066	\$ 2,105	\$ 2,195	\$ 2,195	4.3%
601-49440-404	Repairs/Maint Machinery/Equip	\$ -							
601-49440-417	Uniforms	\$ 500	\$ 460	\$ 500	\$ 660	\$ 500	\$ 31	\$ 1,000	100.0%
601-49440-433	Dues and Subscriptions	\$ 500	\$ 555	\$ 500	\$ 674	\$ 500	\$ 629	\$ 750	50.0%
601-49440-437	Other Miscellaneous	\$ -		\$ -	\$ 300	\$ -	\$ 47,852	\$ 300	
601-49440-438	Licenses & Permits	\$ 7,500	\$ 11,857	\$ 12,000	\$ 10,837	\$ 12,000	\$ 12,220	\$ 12,000	0.0%
601-49440-580	Other Equipment	\$ -		\$ -	\$ 7,511	\$ -	\$ 2,299		
601-49440-601	Debt Service Bond Principal	\$ 200,498		\$ 199,794		\$ 199,049		\$ 193,643	-2.7% Includes PFA + portion of 322 pmt
601-49440-611	Bond Interest	\$ -	\$ 21,304		\$ 15,789		\$ 11,995	\$ 6,140	
601-49440-620	Fiscal Agent's Fee	\$ -						\$ 500	
601-49440-630	Bank Service Fees	\$ -	\$ 40		\$ 45		\$ 1,257	\$ 3,960	
601-49440-720	Operating Transfers	\$ 150,000	\$ 654,201	\$ 200,000	\$ 476,042	\$ 200,000	\$ 122,054	\$ 200,000	0.0%
		\$ 590,080	\$ 910,736	\$ 647,009	\$ 734,797	\$ 657,991	\$ 405,639	\$ 689,255	4.8%

Storm Water Revenue 2021

Acct Code	Object Descr	2017 Amt	2018YTD Amt	2019 BUDGET	2019 YTD	2020 BUDGET	2020 YTD	2021 BUDGET	Comment
606-34407	Availability Charge	\$69,525.00	\$58,093.00	\$28,616.00	\$59,529.00	\$27,500.00	\$73,082.00	\$30,500.00	permit revenue based on 17 new home build
606-36101	Principal Amt Revenue	\$85.00	\$123.00	\$0.00					
606-36200	Misc Revenues	\$0.00	\$0.00	\$0.00	\$6.00				Forecast based on 4yr avg w/ 5% rate inflation
606-36210	Interest Earnings	\$1,816.88	\$3,461.00	\$2,500.00	\$3,420.00	\$2,500.00	\$1,680.00	\$1,500.00	
606-37260	Swr Penalty	\$0.00	\$0.00		(\$110.80)				
606-37270	Storm Sewer Charge	\$54,564.87	\$58,376.00	\$58,394.76	\$63,543.00	\$59,546.00	\$55,886.00	\$60,329.00	
606-39201	Transfer from General Fund	\$0.00	\$0.00	\$0.00					
606-39203	Transfer from Other fund	\$0.00	\$0.00	\$0.00					
			\$120,053.00	\$ 89,510.76	\$126,387.20	\$ 89,546.00	\$ 130,648.00	\$ 92,329.00	

2021 Storm Water Expenditures

Act Code	Object Descr	2019 BUDGET	2019 YTD	2020 BUDGET	2020 YTD	2021 BUDGET	Change	Comments
606-49440-101	Full Time Wages	\$ 21,816.98	\$24,701.00	\$ 30,501.49	\$25,296.00	\$ 36,755.05	39.81%	
606-49440-103	Part Time Wages	\$2,000.00					-100.00%	
606-49440-121	PERA	\$ 1,786	\$1,636.00	\$ 2,288	\$1,919.00	\$ 2,757	28.07%	
606-49440-122	FICA	\$ 1,822	\$1,647.00	\$ 2,333	\$1,825.00	\$ 2,812	28.07%	
606-49440-129	Pension Expense		\$18,214.00					
606-49440-131	Employer Paid Health Insurance	\$ 3,941	\$350.00	\$ 5,378	\$1,571.00	\$ 8,338	36.47%	
606-49440-133	Employer Paid Dental Insurance	\$ 242		\$ 324	\$132.00	\$ 789	33.82%	
606-49440-134	Employer Paid Life	\$ 231		\$ 357	\$111.00	\$ 428	54.61%	
606-49440-151	Workers Comp				\$1,300.00	\$ 1,365		
606-49440-321	Telephone				\$152.00			
606-49451-203	Printed Forms	\$750.00		\$750.00	\$180.00	\$1,000.00	0.00%	
606-49451-208	Training and Instruction	\$ 1,000.00		\$ 1,000.00		\$ 1,000.00	0.00%	
606-49451-212	Motor Fuels							
606-49451-217	Other Operating Supplies	\$ 250.00		\$ 2,750.00	\$ 1,111.00	\$ 2,500.00	1000.00%	Flood Control
606-49451-220	Maintenance Supply (GENERAL)	\$ 500.00	\$ 566.00	\$ 500.00	\$ 187.00	\$ 500.00	0.00%	
606-49451-224	Street Maint Materials	\$ 2,000.00	\$ 1,154.00	\$ 2,000.00	\$ 5,955.00	\$ 2,000.00	0.00%	Asphalt & Curbing Repair
606-49451-227	Utility Maint Supplies	\$ 1,000.00	\$ 64.00	\$ 2,000.00	\$ 93.00	\$ 2,000.00	100.00%	
606-49451-301	Auditing and Acct g Services							
606-49451-303	Engineering Fees	\$ 3,000.00	\$ 6,265.00	\$ 3,000.00	\$ 2,219.00	\$ 2,000.00	0.00%	
606-49451-304	Legal Fees							
606-49451-309	EDP, Software and Design							
606-49451-310	Other Professional Services		\$ 16,810.00	\$ 15,000.00	\$ 23,200.00	\$ 15,000.00		Storm sewer televising & jetting
606-49451-321	Telephone				\$ 15.00			
606-49451-362	Property Ins							
606-49451-363	Automotive Ins	\$ 443.00	\$ 500.00	\$ 581.00	\$ 929.00	\$ 975.45	31.15%	
606-49451-403	Repairs Other Than Buildings	\$ 8,000.00		\$ 20,000.00	\$ 6,673.00	\$ 20,000.00	150.00%	Pond Structure/Catch Basin/Pipe Repair
606-49451-405	Depreciation (GENERAL)		\$ 15,578.00					
606-49451-415	Other Equipment Rentals		\$ 2,565.00	\$ 2,500.00		\$ 2,500.00		Pump Rental/Flood Control
606-49451-432	Uncollectables							
606-49451-437	Other Miscellaneous				\$ 10,600.00	\$ -		
606-49451-438	Licenses & Permits							
606-49451-573	Loss on Disposal of Assets							
606-49451-581	Capital Equipment Repairs							
606-49451-720	Operating Transfers	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 25,000.00	\$ 50,000.00	0.00%	Transfer to Utility Capital
606-49490-322	Postage				\$ 63.00	\$ 100.00		