

**CITY OF SHOREWOOD
CITY COUNCIL WORK SESSION
MONDAY, AUGUST 9, 2021**

**5755 COUNTRY CLUB ROAD
COUNCIL CHAMBERS
6:00 P.M.**

For those wishing to listen live to the meeting, please go to ci.shorewood.mn.us/current_meeting for the meeting link. Contact the city at 952.960.7900 during regular business hours with questions.

AGENDA

1. CONVENE CITY COUNCIL WORK SESSION

A. Roll Call

Mayor Labadie _____
Siakel _____
Johnson _____
Callies _____
Gorham _____

B. Review and Adopt Agenda

ATTACHMENTS

2. 2022 BUDGET

Finance Director Memo

3. ADJOURN



City of Shorewood Council Meeting Item

Title / Subject: 2022 Proposed Budget

Meeting Date: August 9, 2021

Prepared by: Joe Rigdon, Finance Director

Reviewed by: Greg Lerud, City Administrator

Attachments: Notable Budget Changes 2021 to 2022 (p. 9-10)
General Fund 2022 Budget Draft (p. 11-31)
Shorewood Community and Event Center 2022 Budget Draft (p. 32-33)
Enterprise Funds 2022 Budget Drafts (p. 34-44)
SLFRP Fact Sheet

Background: 2022 budget worksheets were distributed to department heads in mid-June and staff has subsequently been working on putting together the 2022 preliminary budget and property tax levy. It is anticipated that the Council will adopt the preliminary budget and levy at the September 13 or September 27 meeting. Following the meeting the City will certify the budget and levy which will go out in November to property owners on their truth-in-taxation notices.

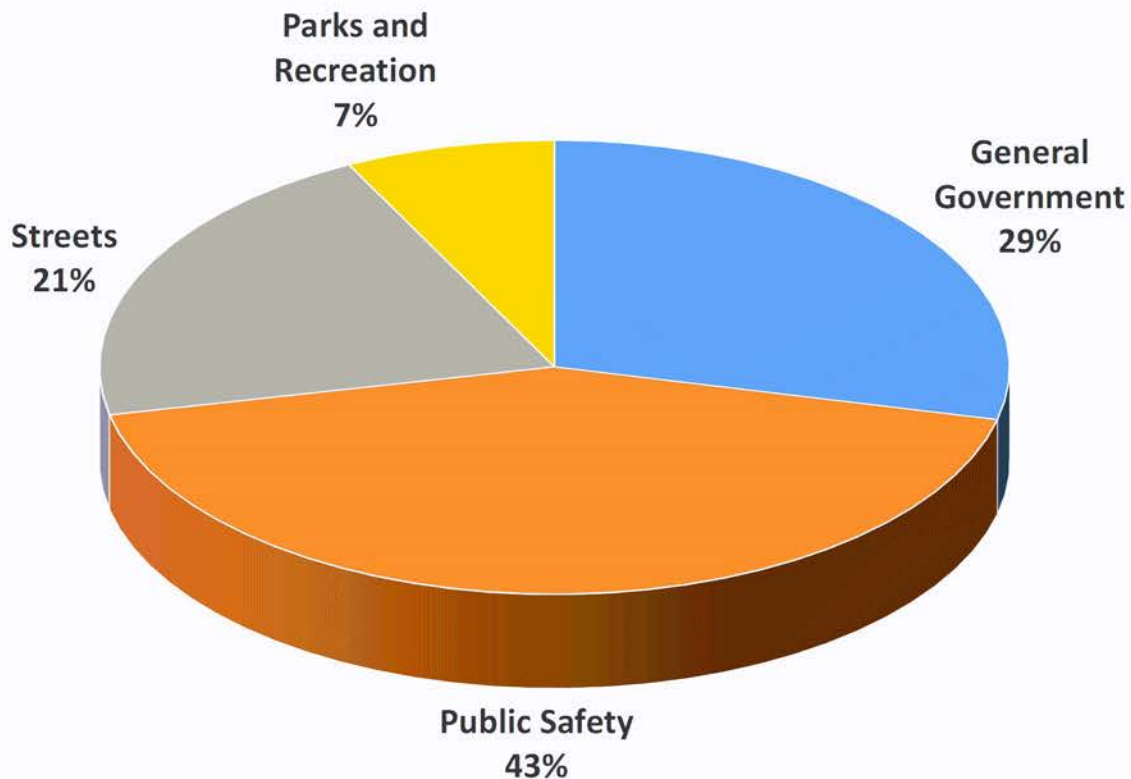
General Fund:Expenditures:

Overall proposed 2022 General Fund expenditures (excluding transfers out) are preliminarily budgeted at \$5,829,834 or a 4.5% increase from the 2021 General Fund budget. Total transfers out are budgeted at no change in 2022. A change in budget presentation was implemented with the 2021 budget. Through the 2020 budget, the General Fund levied all property taxes, and subsequently made transfers out to other funds, predominately for capital projects. For 2021, the City levied taxes directly to capital projects and debt service funds, thereby eliminating the need for the transfers out of the General Fund. The Shorewood Community and Event Center will continue to receive annual transfers from the General Fund. The revenues section of the 2022 General Fund budget draft includes a detail of taxes section.

Personnel-related Assumptions:

- There are no changes in the number of employees budgeted for 2022.
- Employee 2022 pay step increases are included as applicable.
- An employee cost of living adjustment of 3.0% is included for 2022.
- Health insurance premiums are scheduled to increase approximately 6% for 2022.
- The employer contribution toward insurance premiums is shown with an increase from \$1,230 per month in 2021 to \$1,280 per month in 2022.

General Fund Expenditures and Transfers Out 2022 Proposed Budget



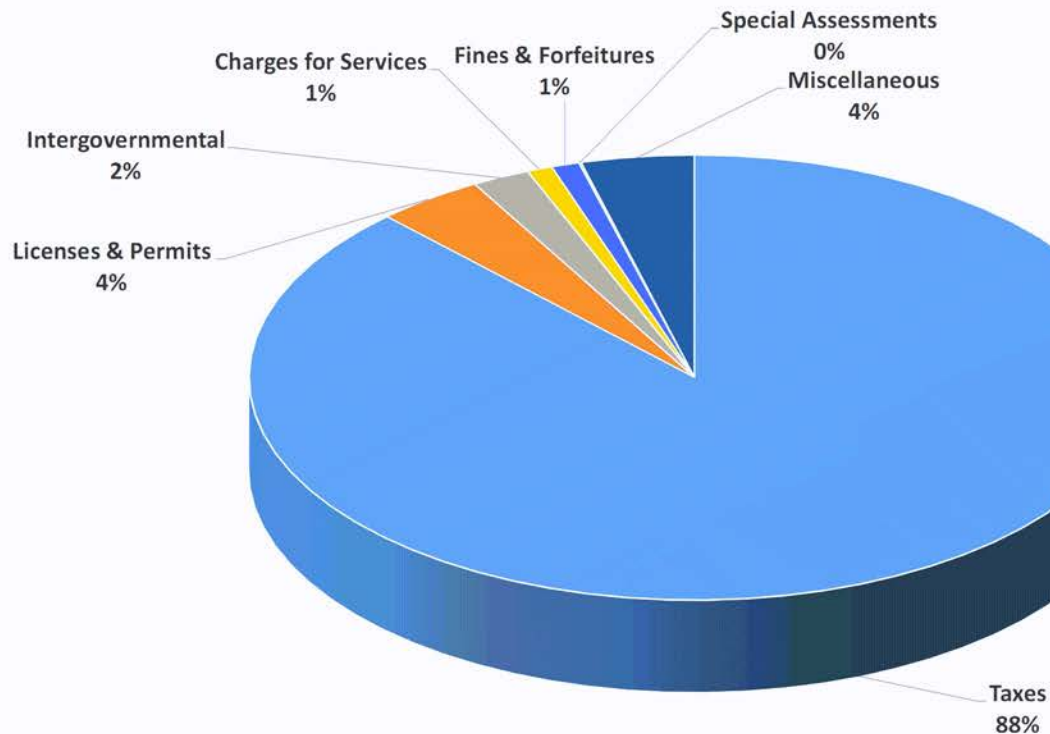
Revenues:

To balance the 2021 General Fund budget, a “use of reserves” of \$198,245 was included, and was based upon projected fund balance at the end of 2020. That compared to a budgeted use of General Fund reserves of \$56,385 in the 2020 budget. Due to a combination of revenues being over budget and expenditures being under budget, a use of reserves did not actually occur in 2020 and is also not expected to occur in 2021. However, it is recommended that the City strive to structurally balance its General Fund budget with revenues equaling expenditures, and without the use of reserves.

The proposed preliminary overall tax levy increase for 2022 is 2.9%, or \$175,548. General Fund 2022 revenues (excluding transfers in) are preliminarily budgeted at \$5,907,388, or an 8.1% increase from the 2021 budget. The increase is due to the proposed General Fund taxes increasing in order to cover 2022 expenditure increases and to balance prior year budgets. The General Fund portion of the property tax levy is proposed to increase by \$429,000, or 9.0%, with all other non-General Fund tax levies (capital and debt levies) budgeted to decrease \$253,452.

Non-tax revenues make up 11.8% of the budget and are projected to increase by 2.3%.

General Fund Revenues and Transfers In 2022 Proposed Budget



Shorewood Community and Event Center:

The SCEC is funded by facility rentals and annual transfers from the General Fund. For 2022, a transfer of \$70,000 is scheduled to assist with operations, and a \$32,300 transfer is projected to assist with building improvements. Staff will evaluate the SCEC expenditures and revenues with the anticipation that the annual transfer can be reduced in future years.

Enterprise Funds:

The City maintains and budgets four enterprise funds: Water, Sewer, Storm Water, and Recycling. These funds are supported by user charges/utility fees. In 2019-2021, the financial impact of completing various city street and utility construction projects was analyzed, and the City Council contemplated utility rate increases with a goal to sustain positive utility fund cash balances.

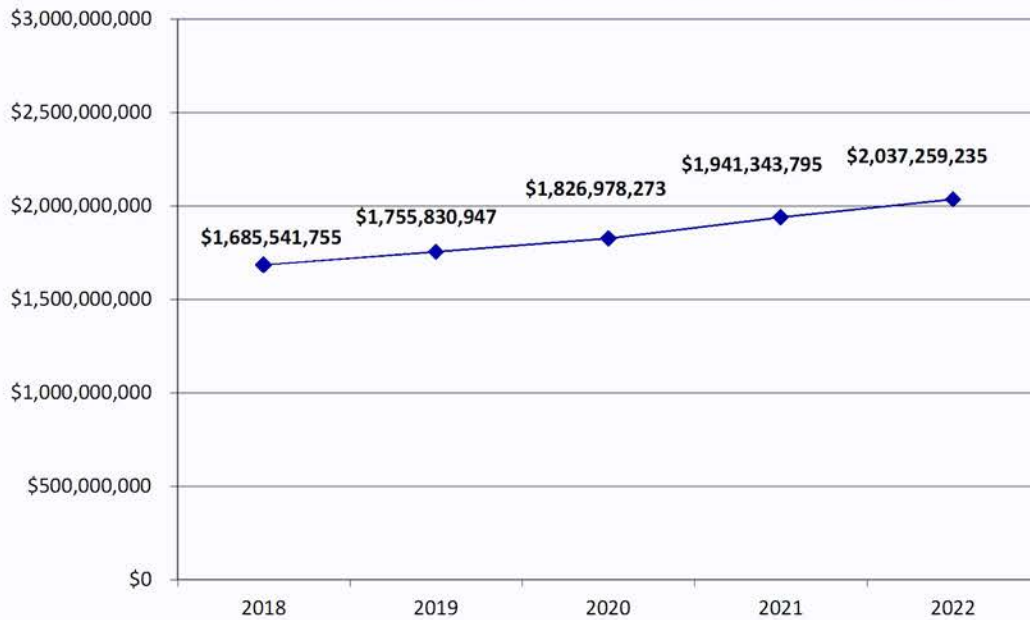
Property Tax Levy:

The City's 2022 overall preliminary property tax levy of \$6,149,291 is 2.9% higher than the 2021 total levy of \$5,973,743. The General Fund portion of the property tax levy is proposed to increase by \$429,000, or 9.0% with all other non-General Fund levies budgeted to decrease \$253,452, or 21.2%. The

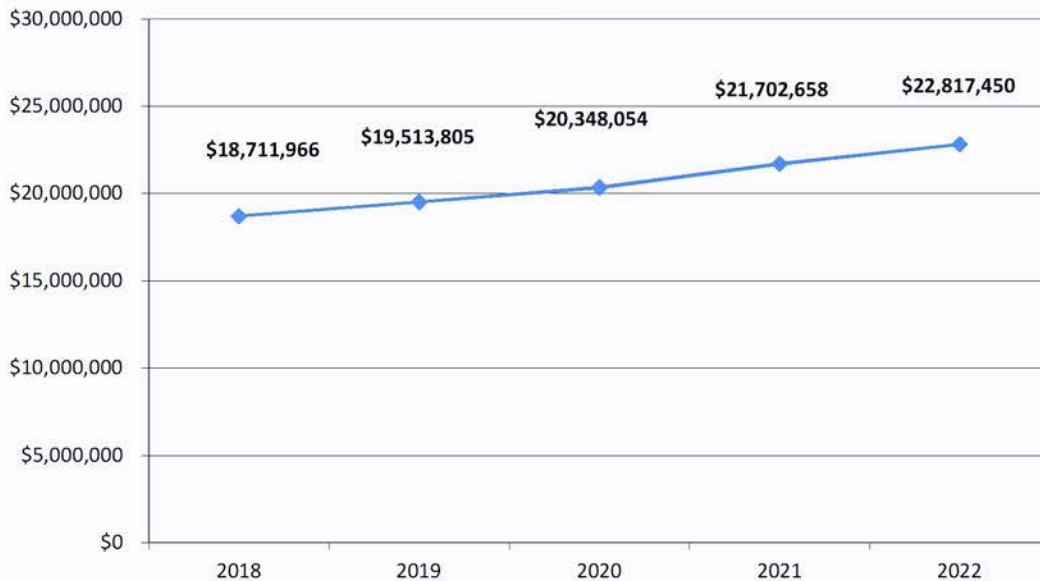
largest impact in the expenditures increase is within public safety, accounting for \$112,985 of the overall increase of \$250,715.

Based on property tax capacity estimates of a 5.1% increase, the City is proposing to decrease the payable 2022 City tax rate by 2.0% from 27.659% in 2021 to 27.102% in 2022.

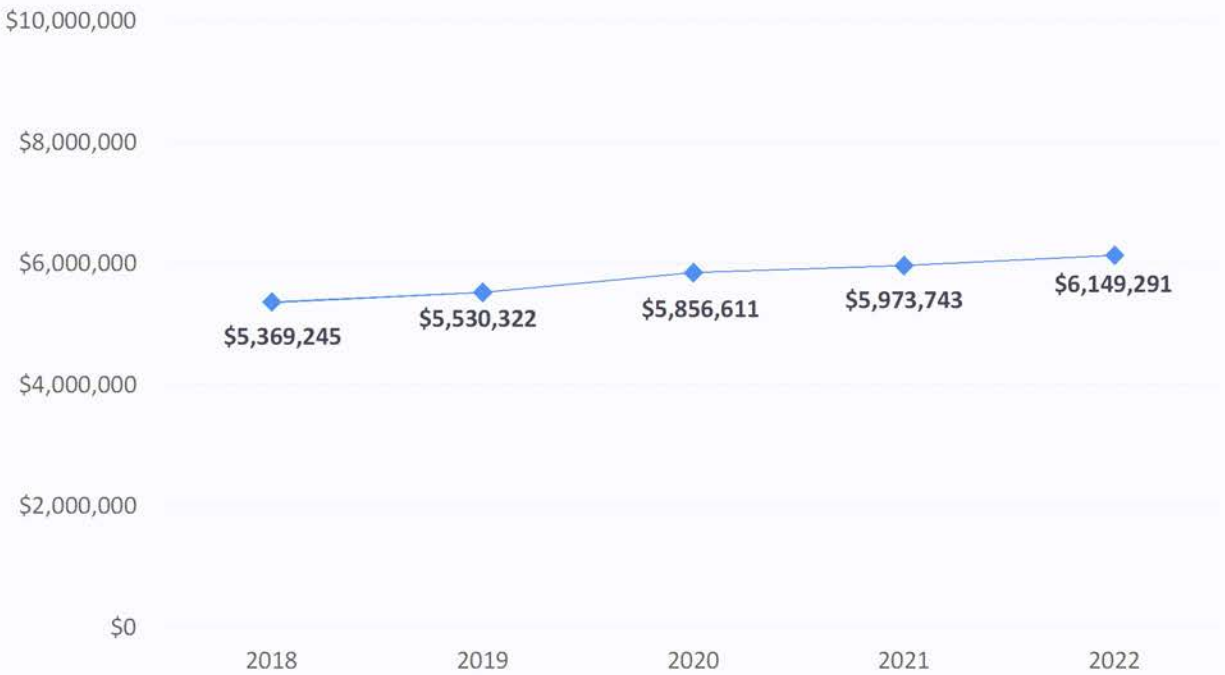
TAXABLE MARKET VALUE



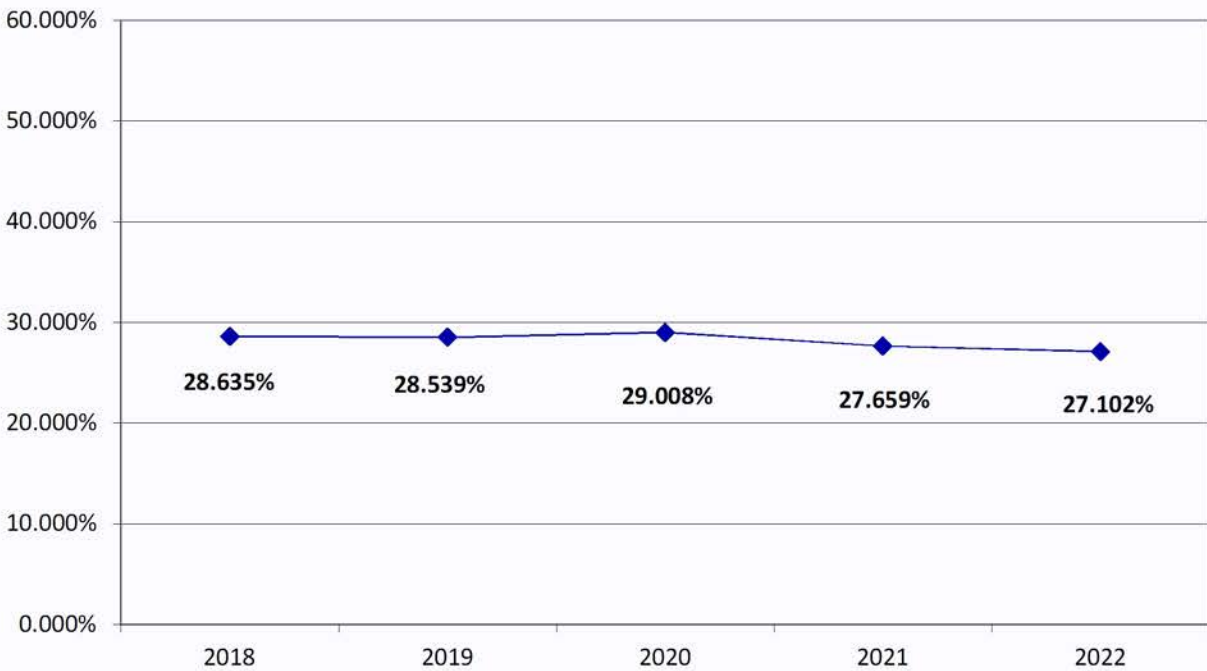
TAX CAPACITY



PROPERTY TAX LEVY



CITY LOCAL TAX CAPACITY RATE



Property owners with no change in market values from payable 2021 to payable 2022 should experience a 2.2% decrease in the City portion of their overall property tax bill. In the event of a market value decrease or increase from payable 2021 to payable 2022, City property taxes would change proportionately.

The following table calculates the property tax impact on residential homesteads that had no market value change from 2021 to 2022:

2022 CITY PROPERTY TAXES (WITH NO MARKET VALUE CHANGE)					
Market Value	Tax Capacity	City Local Tax Capacity Rate	City Property Taxes	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
2022	2022	Pay 2022	2022		
<i>NO CHANGE</i>					
\$200,000	\$1,808	27.102%	\$490	(\$10)	-2.0%
\$400,000	\$3,988	27.102%	\$1,081	(\$22)	-2.0%
\$600,000	\$6,250	27.102%	\$1,694	(\$35)	-2.0%
\$800,000	\$8,750	27.102%	\$2,371	(\$49)	-2.0%
\$1,000,000	\$11,250	27.102%	\$3,049	(\$63)	-2.0%

The City's overall market value increased by 5.0% from 2021 to 2022, including existing value increases and new construction. The following table calculates the property tax impact on residential homesteads that had an average market value growth increase of 4.0% for 2022.

2022 CITY PROPERTY TAXES (WITH MARKET VALUE INCREASE)					
Market Value	Tax Capacity	City Local Tax Capacity Rate	City Property Taxes	Property Taxes Increase (Decrease)	Percentage Tax Increase (Decrease)
2022	2022	Pay 2022	2022		
INCREASE OF 4.0%					
\$208,000	\$1,895	27.102%	\$514	\$14	2.7%
\$416,000	\$4,160	27.102%	\$1,127	\$24	2.2%
\$624,000	\$6,550	27.102%	\$1,775	\$46	2.7%
\$832,000	\$9,150	27.102%	\$2,480	\$60	2.5%
\$1,040,000	\$11,750	27.102%	\$3,185	\$73	2.3%

Council Direction:

In addition to answering Council questions and providing any additional information, Staff would like direction on the following:

Level of change to the overall 2022 property tax levy. The preliminary budget includes a 2.9% increase in the total property tax levy from 2021 to 2022. As described, the tax impact (percentage change in taxes) to homeowners may be less than the 2.9% percentage increase in the total levy, along the lines of a 2.0% decrease to a 2.7% increase. This is due to the spreading of taxes on an increased property tax base. In recent years, the overall property value of the City has increased at a faster rate than the property tax levy, resulting in a slow decline to the local tax rate. For 2022, a 2.0% decrease to the local tax rate is included in the preliminary budget. As can be seen from the previous tables, a 2.9% levy increase results in a \$35 annual property tax decrease on a \$600,000 valued home that experienced no valuation increase. If that same property value increased 4%, the annual property tax increase would be \$46.

If the Council has other initiatives for 2022 that involve additional spending, the tax levy would need to be increased, and a larger tax impact would occur.

Use of the Coronavirus local fiscal recovery fund established under the American Rescue Plan Act. On June 28, 2021, the Council approved a resolution accepting the Coronavirus local fiscal recovery fund established under the American Rescue Plan Act (ARPA). The act was passed by Congress and signed into law by President Biden in March 2021. The ARPA is intended to provide immediate relief to families and workers affected by the COVID-19 pandemic with direct relief payments, expanded tax credits, homeowner and renter assistance, and support for state, local, and tribal governments across the country. An amount of \$855,424.80 of ARPA funds have been allocated to the City of Shorewood. The City received \$427,712.40, or half of the ARPA funds, in late July 2021 and will receive the other half in July 2022.

Use of funds may include:

- Support public health expenditures
- Address negative economic impacts caused by the public health emergency
- Replace lost public sector revenue
- Provide premium pay for essential workers
- Invest in water, sewer, and broadband infrastructure

See the attached Fact Sheet provided by the U.S. Department of the Treasury for further information.

For Shorewood, some options for the use of funds could include:

- Covington Road watermain improvement project. This is an emergency replacement which is not accounted for in the City's Water Capital Improvement Plan.
- Expedite replacement of water meters program.
- Further broadband access. Availability and quality of broad band access has been a constant complaint the city has received. As the council knows, MetroNet has indicated they would like to build fiber optic throughout the city. Staff believes another potential use of the funds is to

contract for plan review of the right-of-way permit applications to expedite the installation process. Right now, right-of-way permits are being handled by the city's street inspector, Andy Eslinger. With the number of application reviews and permit issuance that will be a part of this buildout, just having Eslinger do the plan review would consume all of his time. City Engineer Budde said that Bolton and Menk has staff available that the city could contract with to review and process permit applications.

A final decision on these potential uses does not need to be made tonight. Staff would come back with formal approval based on the direction the council provides at this work session.

Funds must be obligated by December 31, 2024 and the period of performance will run until December 31, 2026, which will provide recipients a reasonable amount of time to complete projects funded with ARPA Funds.

Next Steps and Timelines:

Staff will revisit any areas and incorporate any recommendations or directions made by the Council. If additional meeting or work session time is necessary, it will be scheduled. If additional time is not needed, the 2022 preliminary budget will be on the September 13 or September 27 City Council agenda for approval. Staff will submit the required information to Hennepin County.

**City of Shorewood
Notable Budget Changes
2021 to 2022**

Department	Account	Budget Change (\$) 2021 to 2022	Comment
<u>GENERAL FUND</u>			
Revenues	Taxes	429,000	9.0% increase to the General Fund portion of the property tax levy; offset by decrease to Non-General Fund levies
Revenues	Municipal State Aid for Streets	(4,000)	adjust MSA - maintenance funding
Revenues	Cellular Antenna Revenue	15,000	adjust antenna lease revenue
Administration	Maintenance of Equipment	(8,500)	shifted maintenance to municipal buildings department
Elections	All	28,650	2022 is an on year for elections
Planning	Contractual Services	(10,000)	rewriting of subdivision ordinance in 2021
Municipal Buildings	Maintenance of Equipment	15,000	shifted maintenance from Administration department
Municipal Buildings	Communications - Voice/Data	16,000	contracted information technology services
Municipal Buildings	Insurance	15,000	increase for property/liability insurance
Police	Contractual Services	60,522	operating budget increase of \$56,811, or 4.2% capital budget increase of \$3,711 or 1.8%
Fire	Contractual Services	36,998	operating budget increase of \$45,564, or 10.4% capital budget decrease of \$8,566 or 3.2%
Protective Inspections	Contractual Services	7,700	contractual inspections
Public Works	Contractual Services	(15,000)	decrease in budgeted tree program
Ice & Snow Removal	General Supplies	10,000	ice and snow removal materials
Park Maintenance	Trees Purchased	9,400	tree sales program

City of Shorewood
Notable Budget Changes
2021 to 2022

Department	Account	Budget Change (\$) 2021 to 2022	Comment
<u>Water Fund</u>			
Water	Maintenance of Equipment	5,000	equipment repairs/maintenance
Water	Maintenance of Buildings	5,000	buildings repair/maintenance including steel doors at wells
Water	Small Tools/Minor Equipment	5,700	utility locator
Water	Water Meter Purchases	10,000	water meters
Water	Other Improvements	20,000	SCADA system upgrades
<u>Sewer Fund</u>			
Sewer	MCES SAC Charges	74,955	adjust to 2022 Met Council estimate
Sewer	Excelsior sewer charges	0	charges are being reviewed
Sewer	Machinery and Equipment	15,000	pressure transducers lift station
Sewer	Other Improvements	25,000	SCADA system upgrades
<u>Storm Water Fund</u>			
Storm Water	Bond Interest	8,768	interest on 2020-2021 bonds included
<u>Recycling Fund</u>			
Recycling	Contractual Services	41,600	adjust to 2022 recycling contracted services

**General Fund
2021 Budget
Summary**

Account Number	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
REVENUES									
TAXES									
TOTAL LEVY			5,856,611		5,973,743	0	6,149,291	175,548	2.9%
LESS: NON-GENERAL FUND LEVIES			0		(1,194,890)	0	(941,438)	253,452	-21.2%
Taxes	5,342,946	5,522,014	5,856,611	5,859,652	4,778,853	0	5,207,853	429,000	9.0%
Licenses & Permits	565,687	514,891	232,225	535,219	232,225	245,291	232,225	0	0.0%
Intergovernmental	125,140	120,445	123,500	740,716	133,000	46,836	129,450	(3,550)	-2.7%
Charges for Services	57,761	65,656	52,860	49,882	52,860	36,139	54,860	2,000	3.8%
Fines & Forfeitures	67,734	65,575	60,000	52,115	60,000	13,700	60,000	0	0.0%
Special Assessments	3,846	10,822	5,000	5,395	5,000	0	5,000	0	0.0%
Miscellaneous	225,690	275,260	211,000	272,006	201,000	113,995	218,000	17,000	8.5%
TOTAL REVENUES	6,388,804	6,574,663	6,541,196	7,514,985	5,462,938	455,961	5,907,388	444,450	8.1%
OTHER FINANCING SOURCES									
Sales of Capital Assets	0	0	0	0	0	0	0	0	N/A
Transfers In	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.0%
TOTAL OTHER FINANCING SOURCES	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.0%
TOTAL REVENUES AND OTHER FINANCING SOURCES	6,413,804	6,599,663	6,566,196	7,539,985	5,487,938	480,961	5,932,388	444,450	8.1%
EXPENDITURES									
GENERAL GOVERNMENT									
Council	77,233	79,283	84,100	83,240	88,600	28,682	88,600	0	0.0%
Administration	443,412	469,296	502,656	500,607	554,733	207,518	568,730	13,997	2.5%
Elections	16,161	483	26,000	36,783	550	0	29,200	28,650	5209.1%
Finance	186,792	189,457	202,745	203,648	210,542	95,089	218,710	8,168	3.9%
Professional Services	236,627	233,753	252,000	238,767	278,000	124,656	279,000	1,000	0.4%
Planning	233,651	242,068	230,434	257,846	266,196	131,279	272,790	6,594	2.5%
Municipal Buildings	169,005	183,484	197,250	203,328	203,200	151,631	249,200	46,000	22.6%
TOTAL GENERAL GOVERNMENT	1,362,881	1,397,824	1,495,185	1,524,219	1,601,821	738,855	1,706,230	104,409	6.5%
PUBLIC SAFETY									
Police	1,453,368	1,487,082	1,507,501	1,522,180	1,552,548	779,523	1,616,070	63,522	4.1%
Fire	651,925	678,797	693,325	693,325	707,909	353,485	744,907	36,998	5.2%
Protective Inspections	216,732	243,911	184,551	140,558	168,045	52,692	180,510	12,465	7.4%
TOTAL PUBLIC SAFETY	2,322,025	2,409,790	2,385,377	2,356,063	2,428,502	1,185,700	2,541,487	112,985	4.7%

General Fund
2021 Budget
Summary

Account Number	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
<u>STREETS</u>									
Engineer	83,057	74,007	90,250	166,908	162,000	41,639	162,000	0	0.0%
Public Works	791,093	821,070	991,688	849,209	943,296	283,099	949,187	5,891	0.6%
Ice and Snow Removal	140,111	148,819	113,070	94,486	119,333	65,427	130,218	10,885	9.1%
TOTAL STREETS	1,014,261	1,043,896	1,195,008	1,110,603	1,224,629	390,165	1,241,405	16,776	1.4%
<u>PARKS AND RECREATION</u>									
Park Maintenance	221,580	193,177	258,939	208,457	258,332	74,886	274,040	15,708	6.1%
Recreation	52,953	58,697	65,657	64,145	65,835	21,373	66,672	837	1.3%
TOTAL PARKS AND RECREATION	274,533	251,874	324,596	272,602	324,168	96,259	340,713	16,545	5.1%
TOTAL EXPENDITURES	4,973,700	5,103,384	5,400,166	5,263,487	5,579,120	2,410,979	5,829,834	250,715	4.5%
<u>OTHER FINANCING USES</u>									
Transfers Out	1,182,745	1,646,305	1,222,415	1,222,415	102,300	102,300	102,300	0	0.0%
TOTAL EXPENDITURES AND OTHER FINANCING USES	6,156,445	6,749,689	6,622,581	6,485,902	5,681,420	2,513,279	5,932,134	250,715	4.4%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	257,359	(150,026)	(56,385)	1,054,083	(193,482)	(2,032,318)	254	193,735	-100.1%

General Fund
2022 Budget
Revenues by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
REVENUES										
TAXES										
TOTAL LEVY				5,856,611		5,973,743		6,149,291	175,548	2.9%
LESS: NON-GENERAL FUND LEVIES				0		(1,194,890)		(941,438)	253,452	-21.2%
101-00-3010-0000	CURRENT AD VALOREM TAXES	5,215,215	5,349,102	5,856,611	5,686,368	4,778,853	0	5,207,853	429,000	9.0%
101-00-3011-0000	DELINQUENT AD VALOREM TAXES	(6,411)	29,195	0	21,739	0	0	0	0	N/A
101-00-3100-0000	FISCAL DISPARITIES	127,622	138,969	0	150,784	0	0	0	0	N/A
101-00-3180-0000	OTHER TAXES	0	0	0	0	0	0	0	0	N/A
101-00-3191-0000	PENALTIES & INT. ON AD VALOREM	3,818	4,748	0	761	0	0	0	0	N/A
101-00-3192-0000	TAX FORFEIT SALE	2,702	0	0	0	0	0	0	0	N/A
Total Taxes		5,342,946	5,522,014	5,856,611	5,859,652	4,778,853	0	5,207,853	429,000	9.0%
LICENSES & PERMITS										
101-00-3211-0000	LIQUOR LICENSES	5,069	2,930	3,500	2,093	3,500	2,730	3,500	0	0.0%
101-00-3212-0000	TOBACCO LICENSES	1,250	1,250	500	1,000	500	500	500	0	0.0%
101-00-3215-0000	REFUSE COLLECTION LICENSES	1,400	1,475	1,375	1,700	1,375	75	1,375	0	0.0%
101-00-3216-0000	TREE TRIMMING LICENSES	840	930	500	750	500	210	500	0	0.0%
101-00-3217-0000	RENTAL HOUSING LICENSES	(75)	0	0	0	0	0	0	0	N/A
101-24-3217-0000	RENTAL HOUSING LICENSES	6,815	3,105	2,400	2,925	2,400	2,175	2,400	0	0.0%
101-00-3218-0000	OTHER BUSINESS LICENSES&PEN	684	734	750	884	750	100	750	0	0.0%
101-00-3219-0000	LAWN FERTILIZER LICENSE	280	210	200	210	200	120	200	0	0.0%
101-00-3221-0000	BUILDING PERMITS	12,338	13,162	0	12,053	0	4,403	0	0	N/A
101-24-3221-0000	BUILDING PERMITS	381,203	354,924	180,000	383,366	180,000	184,679	180,000	0	0.0%
101-00-3222-0000	PLAN CHECK FEES	0	0	0	0	0	0	0	0	N/A
101-24-3222-0000	PLAN CHECK FEES	152,424	133,018	40,000	126,288	40,000	48,844	40,000	0	0.0%
101-00-3223-0000	DOG LICENSES	1,824	1,878	2,000	1,525	2,000	1,080	2,000	0	0.0%
101-00-3224-0000	FARM ANIMAL PERMIT	100	150	0	450	0	100	0	0	N/A
101-00-3225-0000	HORSE PERMITS	0	25	0	25	0	25	0	0	N/A
101-00-3226-0000	OTHER NON-BUSINESS LICENSES AN	35	0	0	0	0	0	0	0	N/A
101-00-3235-0000	SOLICITOR PERMIT	1,500	1,100	1,000	1,950	1,000	250	1,000	0	0.0%
Total Licenses & Permits		565,687	514,891	232,225	535,219	232,225	245,291	232,225	0	0.0%
INTERGOVERNMENTAL										
101-00-3314-0000	BULLETPROOF VEST GRANT	1,429	0	0	996	500	0	500	0	0.0%
101-00-3316-0000	FEMA STORM DISASTER AID	0	0	0	0	0	0	0	0	N/A
101-00-3341-0000	LOCAL PERFORMANCE AID	0	0	0	0	0	0	0	0	N/A
101-00-3343-0000	MKT VALUE CREDIT AID	42	43	0	51	0	0	0	0	N/A
101-00-3344-0000	PERA AID	4,751	4,751	4,750	0	4,750	0	4,750	0	0.0%
101-00-3345-0000	MUNICIPAL STATE AID FOR STREET	97,073	97,903	97,000	105,859	106,000	48,584	102,000	(4,000)	-3.8%
101-00-3348-0000	PRES NOMINATION PRIMARY REIMB	0	0	0	7,540	0	0	0	0	N/A
101-00-3349-0000	CARES ACT ELECTION GRANT	0	0	0	5,967	0	0	0	0	N/A
101-00-3350-0000	CORONAVIRUS RELIEF FUND	0	0	0	579,593	0	0	0	0	N/A
101-00-3362-0000	MISC GRANTS	20,096	16,000	20,000	38,962	20,000	0	20,000	0	0.0%
101-00-3365-0000	EXCELSIOR ANNEX-DETACH	1,749	1,748	1,750	1,748	1,750	(1,748)	2,200	450	25.7%
Total Intergovernmental		125,140	120,445	123,500	740,716	133,000	46,836	129,450	(3,550)	-2.7%

General Fund
2022 Budget
Revenues by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
<u>CHARGES FOR SERVICES</u>										
101-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	N/A
101-00-3410-0000	RENTAL INCOME	0	0	0	0	0	0	0	0	N/A
101-00-3413-0000	ZONING AND SUBDIVISION FEES	13,925	19,435	10,000	13,294	10,000	9,400	10,000	0	0.0%
101-18-3413-0000	ZONING & SUBDIVISION FEES	0	0	0	0	0	0	0	0	N/A
101-00-3414-0000	PASS-THRU CHARGES	0	225	0	0	0	(1,093)	0	0	N/A
101-00-3415-0000	SALE OF COPIES	1,129	490	250	98	250	130	250	0	0.0%
101-00-3417-0000	SPECIAL ASSESSMENT SEARCHES	175	100	0	125	0	25	0	0	N/A
101-00-3420-0000	ELECTION FILING FEES	8	0	10	10	10	0	10	0	0.0%
101-00-3470-0000	PARK DEDICATION FEES	0	0	0	0	0	0	0	0	N/A
101-00-3471-0000	PARK FEES & RENTALS	35,790	38,310	35,000	22,907	35,000	10,822	35,000	0	0.0%
101-53-3471-0000	PARK FEES & RENTALS	0	0	0	(200)	0	0	0	0	N/A
101-00-3472-0000	TREE SALES	4,117	2,674	3,000	8,465	3,000	6,860	5,000	2,000	66.7%
101-00-3473-0000	PARK PROGRAM FEES	130	(65)	0	128	0	0	0	0	N/A
101-53-3473-0000	PARK PROGRAM FEES	0	0	0	0	0	0	0	0	N/A
101-00-3474-0000	ARCTIC FEVER DONATIONS	2,356	3,451	2,500	3,950	2,500	1,000	2,500	0	0.0%
101-53-3476-0000	COMM GARDEN PLOT RENTAL	1,260	1,205	1,200	1,005	1,200	1,545	1,200	0	0.0%
101-53-3478-0000	SAFETY CAMP	421	(369)	500	0	500	0	500	0	0.0%
101-53-3479-0000	MUSIC IN THE PARK	(1,800)	0	0	0	0	0	0	0	N/A
101-53-3481-0000	GARDEN FAIR	0	0	0	0	0	0	0	0	N/A
101-53-3623-0000	PARK DONATIONS	0	0	0	0	0	7,400	0	0	N/A
101-00-3482-0000	Special Event Permit Fees	250	200	400	100	400	50	400	0	0.0%
Total Charges for Services		57,761	65,656	52,860	49,882	52,860	36,139	54,860	2,000	3.8%
<u>FINES & FORFEITURES</u>										
101-00-3510-0000	FINES & FORFEITS	67,734	65,575	60,000	52,115	60,000	13,700	60,000	0	0.0%
101-00-3511-0000	IMPOUND FEES	0	0	0	0	0	0	0	0	N/A
Total Fines & Forfeitures		67,734	65,575	60,000	52,115	60,000	13,700	60,000	0	0.0%
<u>SPECIAL ASSESSMENTS</u>										
101-00-3610-0000	SPECIAL ASSESSMENT-CURRENT	3,846	10,822	5,000	5,395	5,000	0	5,000	0	0.0%
101-00-3611-0000	SPECIAL ASSESSMENT-DELINQUENT	0	0	0	0	0	0	0	0	N/A
101-00-3614-0000	SPECIAL ASSESSMENT-INTEREST	0	0	0	0	0	0	0	0	N/A
Total Special Assessments		3,846	10,822	5,000	5,395	5,000	0	5,000	0	0.0%
<u>MISCELLANEOUS</u>										
101-00-3620-0000	INTEREST EARNINGS	32,875	72,604	25,000	36,806	15,000	19	12,000	(3,000)	-20.0%
101-00-3623-0000	CONTRIBUTIONS AND DONATIONS	0	0	0	0	0	0	0	0	N/A
101-53-3623-0000	PARK DONATIONS	0	0	0	1,250	0	0	0	0	N/A
101-00-3624-0000	REFUNDS & REIMBURSEMENTS	20,036	23,362	15,000	47,866	15,000	15,866	20,000	5,000	33.3%
101-00-3626-0000	DRY HYDRANT CHARGES	0	0	0	0	0	0	0	0	N/A
101-00-3627-0000	CELLULAR ANTENNA REVENUE	171,496	178,155	170,000	185,478	170,000	97,755	185,000	15,000	8.8%
101-00-3630-0000	LEASE REVENUE	394	0	0	0	0	0	0	0	N/A
101-00-3670-0000	MISCELLANEOUS REVENUE	889	1,139	1,000	606	1,000	355	1,000	0	0.0%
Total Miscellaneous		225,690	275,260	211,000	272,006	201,000	113,995	218,000	17,000	8.5%

General Fund
2022 Budget
Revenues by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
TOTAL REVENUES		6,388,804	6,574,663	6,541,196	7,514,985	5,462,938	455,961	5,907,388	444,450	8.1%
OTHER FINANCING SOURCES										
101-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	0	0	0	0	0	0	N/A
101-00-3920-0000	TRANSFERS IN	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.0%
TOTAL OTHER FINANCING SOURCES		25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	0.0%
TOTAL REVENUES AND OTHER FINANCING SOURCES		6,413,804	6,599,663	6,566,196	7,539,985	5,487,938	480,961	5,932,388	444,450	8.1%
TAXES										
101	GENERAL FUND			5,856,611		4,778,853		5,207,853	429,000	9.0%
201	SCEC - BUILDING			0		0		0	0	N/A
201	SCEC - OPERATIONS			0		0		0	0	N/A
310	CITY HALL DEBT SERVICE			0		93,090		96,065	2,975	3.2%
320	2020A G.O. STREET RECONSTRUCTION BONDS			0		208,186 *		232,482	24,296	11.7%
321	2021A G.O. STREET RECONSTRUCTION BONDS			0		0		282,891	282,891	N/A
403	EQUIPMENT REPLACEMENT			0		100,000		110,000	10,000	10.0%
404	STREET IMPROVEMENTS			0		693,614 *		110,000	(583,614)	-84.1%
402	PARK IMPROVEMENTS			0		100,000		110,000	10,000	10.0%
		0	0	5,856,611	0	5,973,743	0	6,149,291	175,548	2.9%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
EXPENDITURES										
DEPT 11 <u>COUNCIL</u>										
PERSONAL SERVICES										
101-11-4103-0000	PART-TIME	20,600	20,600	21,000	20,600	21,000	7,608	21,000	0	0.0%
101-11-4121-0000	PERA CONTRIB - CITY SHARE	0	0	0	0	0	0	0	0	N/A
101-11-4122-0000	FICA CONTRIB - CITY SHARE	1,576	1,576	1,600	1,576	1,600	582	1,600	0	0.0%
101-11-4151-0000	WORKERS COMPENSATION	0	0	0	0	0	0	0	0	N/A
	Total Personal Services	22,176	22,176	22,600	22,176	22,600	8,190	22,600	0	0.0%
SUPPLIES										
101-11-4245-0000	GENERAL SUPPLIES	3,366	4,386	2,000	837	2,000	627	2,000	0	0.0%
101-11-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
	Total Supplies	3,366	4,386	2,000	837	2,000	627	2,000	0	0.0%
OTHER SERVICES AND CHARGES										
101-11-4331-0000	TRAVEL, CONFERENCE & SCHOOL	10,943	7,599	3,000	560	3,000	40	3,000	0	0.0%
101-11-4346-0000	EVENTS	0	0	11,500	0	7,500	0	7,500	0	0.0%
101-11-4351-0000	PRINTING AND PUBLISHING	0	0	0	0	0	95	0	0	N/A
101-11-4400-0000	CONTRACTUAL SERVICES	1,529	1,154	2,000	6,640	8,500	0	8,500	0	0.0%
101-11-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
101-11-4433-0000	DUES AND SUBSCRIPTIONS	39,219	43,968	43,000	44,527	45,000	19,730	45,000	0	0.0%
101-11-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
101-11-4488-0000	COVID-19 Expenditures	0	0	0	8,500	0	0	0	0	N/A
	Total Other Services and Charges	51,691	52,721	59,500	60,227	64,000	19,865	64,000	0	0.0%
	Total Council	77,233	79,283	84,100	83,240	88,600	28,682	88,600	0	0.0%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 13 ADMINISTRATION										
PERSONAL SERVICES										
101-13-4101-0000	FULL-TIME REGULAR	272,295	286,800	299,444	314,454	346,776	130,245	364,034	17,258	5.0%
101-13-4102-0000	OVERTIME	0	2,430	0	621	0	0	0	0	N/A
101-13-4103-0000	PART-TIME	12,616	22,765	26,312	30,003	20,166	9,310	19,469	(697)	-3.5%
101-13-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-13-4121-0000	PERA CONTRIB - CITY SHARE	21,471	23,334	24,432	25,845	27,521	10,328	28,763	1,242	4.5%
101-13-4122-0000	FICA CONTRIB - CITY SHARE	21,782	23,246	24,920	25,848	28,071	10,053	29,338	1,267	4.5%
101-13-4131-0000	EMPLOYEE INSURANCE - CITY	45,885	44,605	45,881	45,706	53,275	25,499	56,590	3,315	6.2%
101-13-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-13-4151-0000	WORKERS COMPENSATION	3,669	3,478	2,167	3,022	2,424	1,136	2,536	112	4.6%
Total Personal Services		377,718	406,658	423,156	445,499	478,233	186,571	500,730	22,497	4.7%
SUPPLIES										
101-13-4200-0000	OFFICE SUPPLIES	5,140	5,241	5,000	4,669	5,000	915	5,000	0	0.0%
101-13-4208-0000	POSTAGE	8,676	9,325	11,000	9,266	11,000	3,399	11,000	0	0.0%
101-13-4221-0000	MAINTENANCE OF EQUIPMENT	2,373	6,455	6,000	4,680	8,500	0	0	(8,500)	-100.0%
101-13-4245-0000	GENERAL SUPPLIES	740	870	1,000	594	1,000	210	1,000	0	0.0%
Total Supplies		16,929	21,891	23,000	19,209	25,500	4,524	17,000	(8,500)	-33.3%
OTHER SERVICES AND CHARGES										
101-13-4321-0000	COMMUNICATIONS - VOICE/DATA	0	1,638	0	0	0	0	0	0	N/A
101-13-4331-0000	TRAVEL, CONFERENCE & SCHOOL	6,502	6,401	10,000	1,690	8,500	621	8,500	0	0.0%
101-13-4351-0000	PRINTING AND PUBLISHING	2,778	10,959	12,500	8,866	12,500	4,154	12,500	0	0.0%
101-13-4400-0000	CONTRACTUAL SERVICES	24,626	13,024	24,000	13,834	18,000	4,973	18,000	0	0.0%
101-13-4433-0000	DUES AND SUBSCRIPTIONS	14,859	8,725	10,000	9,605	12,000	6,525	12,000	0	0.0%
101-13-4488-0000	COVID-19 Expenditures	0	0	0	1,904	0	150	0	0	N/A
Total Other Services and Charges		48,765	40,747	56,500	35,899	51,000	16,423	51,000	0	0.0%
Total Administration		443,412	469,296	502,656	500,607	554,733	207,518	568,730	13,997	2.5%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 14	<u>ELECTIONS</u>									
	<u>PERSONAL SERVICES</u>									
101-14-4107-0000	ELECTION JUDGE	9,977	0	16,500	20,847	0	0	17,000	17,000	N/A
	Total Personal Services	9,977	0	16,500	20,847	0	0	17,000	17,000	N/A
	<u>SUPPLIES</u>									
101-14-4200-0000	OFFICE SUPPLIES	721	0	1,000	1,387	0	0	1,200	1,200	N/A
101-14-4208-0000	ELECTION POSTAGE	0	296	0	918	50	0	2,000	1,950	3900.0%
101-14-4221-0000	MAINTENANCE OF EQUIPMENT	2,715	187	3,000	2,571	500	0	3,000	2,500	500.0%
101-14-4245-0000	GENERAL SUPPLIES	1,946	0	2,500	3,852	0	0	3,000	3,000	N/A
	Total Supplies	5,382	483	6,500	8,728	550	0	9,200	8,650	1572.7%
	<u>OTHER SERVICES AND CHARGES</u>									
101-14-4331-0000	TRAVEL, CONFERENCE & SCHOOL	743	0	1,000	2,355	0	0	1,000	1,000	N/A
101-14-4351-0000	PRINTING AND PUBLISHING	59	0	1,000	415	0	0	1,000	1,000	N/A
101-14-4400-0000	CONTRACTUAL SERVICES	0	0	0	252	0	0	0	0	N/A
101-14-4440-0000	MISC SERVICES/CONTINGENCY	0	0	1,000	0	0	0	1,000	1,000	N/A
101-14-4488-0000	COVID-19 Expenditures	0	0	0	4,186	0	0	0	0	N/A
	Total Other Services and Charges	802	0	3,000	7,208	0	0	3,000	3,000	N/A
	Total Elections	16,161	483	26,000	36,783	550	0	29,200	28,650	5209.1%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 15 FINANCE										
PERSONAL SERVICES										
101-15-4101-0000	FULL-TIME REGULAR	82,459	131,292	137,708	137,205	141,858	55,296	146,066	4,208	3.0%
101-15-4102-0000	OVERTIME	0	0	0	0	0	0	0	0	N/A
101-15-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
101-15-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-15-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-15-4121-0000	PERA CONTRIB - CITY SHARE	6,185	9,847	10,328	10,291	10,639	4,148	10,955	316	3.0%
101-15-4122-0000	FICA CONTRIB - CITY SHARE	6,305	10,045	10,535	10,498	10,852	4,225	11,174	322	3.0%
101-15-4131-0000	EMPLOYEE INSURANCE - CITY	8,698	14,262	15,324	15,435	16,214	7,823	17,107	893	5.5%
101-15-4141-0000	UNEMPLOYMENT COMPENSATION	3,509	0	0	0	0	0	0	0	N/A
101-15-4151-0000	WORKERS COMPENSATION	682	945	950	851	979	334	1,008	29	3.0%
Total Personal Services		107,838	166,391	174,845	174,280	180,542	71,826	186,310	5,768	3.2%
SUPPLIES										
101-15-4200-0000	OFFICE SUPPLIES	583	121	600	897	700	728	1,000	300	42.9%
101-15-4221-0000	MAINTENANCE OF EQUIPMENT	14,943	15,688	16,000	17,348	18,000	17,371	19,000	1,000	5.6%
101-15-4245-0000	GENERAL SUPPLIES	62	22	0	0	0	0	0	0	N/A
Total Supplies		15,588	15,831	16,600	18,245	18,700	18,099	20,000	1,300	7.0%
OTHER SERVICES AND CHARGES										
101-15-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	0	N/A
101-15-4331-0000	TRAVEL, CONFERENCE & SCHOOL	1,821	1,229	3,500	917	3,500	203	3,500	0	0.0%
101-15-4351-0000	PRINTING AND PUBLISHING	2,326	1,716	2,100	2,450	2,100	0	2,200	100	4.8%
101-15-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
101-15-4400-0000	CONTRACTUAL SERVICES	49,096	0	1,000	243	1,000	1,259	1,500	500	50.0%
101-15-4433-0000	DUES AND SUBSCRIPTIONS	711	880	1,200	964	1,200	555	1,200	0	0.0%
101-15-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
101-15-4450-0000	BANK SERVICE CHARGES	9,412	3,410	3,500	6,248	3,500	3,027	4,000	500	14.3%
101-15-4488-0000	COVID-19 Expenditures	0	0	0	301	0	120	0	0	N/A
Total Other Services and Charges		63,366	7,235	11,300	11,123	11,300	5,164	12,400	1,100	9.7%
Total Finance		186,792	189,457	202,745	203,648	210,542	95,089	218,710	8,168	3.9%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 16	<u>PROFESSIONAL SERVICES</u>									
	<u>SUPPLIES</u>									
101-16-4200-0000	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	N/A
	<u>OTHER SERVICES AND CHARGES</u>									
101-16-4301-0000	AUDITING & ACCOUNTING	30,280	30,960	32,000	31,635	33,000	31,700	34,000	1,000	3.0%
101-16-4304-0000	LEGAL FEES	78,711	71,128	90,000	61,547	100,000	20,456	100,000	0	0.0%
101-16-4400-0000	CONTRACTUAL SERVICES	127,636	131,665	130,000	140,671	145,000	72,500	145,000	0	0.0%
101-16-4488-0000	COVID-19 Expenditures	0	0	0	4,914	0	0	0	0	N/A
	Total Other Services and Charges	236,627	233,753	252,000	238,767	278,000	124,656	279,000	1,000	0.4%
	Total Professional Services	236,627	233,753	252,000	238,767	278,000	124,656	279,000	1,000	0.4%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 18	PLANNING									
	PERSONAL SERVICES									
101-18-4101-0000	FULL-TIME REGULAR	138,730	159,099	162,894	152,543	189,814	78,940	201,420	11,606	6.1%
101-18-4102-0000	OVERTIME	0	0	0	0	0	0	0	0	N/A
101-18-4103-0000	PART-TIME	0	5,766	7,956	11,969	0	46	0	0	N/A
101-18-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-18-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-18-4121-0000	PERA CONTRIB - CITY SHARE	10,612	11,862	12,814	12,082	14,236	5,923	15,106	870	6.1%
101-18-4122-0000	FICA CONTRIB - CITY SHARE	10,832	12,603	13,070	12,523	14,521	5,759	15,409	888	6.1%
101-18-4131-0000	EMPLOYEE INSURANCE - CITY	24,960	25,557	20,998	20,622	26,706	14,008	29,972	3,266	12.2%
101-18-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-18-4151-0000	WORKERS COMPENSATION	1,281	1,297	902	1,181	1,019	517	1,083	64	6.3%
	Total Personal Services	186,415	216,184	218,634	210,920	246,296	105,193	262,990	16,694	6.8%
	SUPPLIES									
101-18-4200-0000	OFFICE SUPPLIES	352	34	0	490	100	92	0	(100)	-100.0%
101-18-4208-0000	POSTAGE	0	44	0	0	0	19	0	0	N/A
101-18-4221-0000	MAINTENANCE OF EQUIPMENT	400	0	400	0	400	376	400	0	0.0%
101-18-4245-0000	GENERAL SUPPLIES	458	86	200	849	200	0	200	0	0.0%
	Total Supplies	1,210	164	600	1,339	700	487	600	(100)	-14.3%
	OTHER SERVICES AND CHARGES									
101-18-4304-0000	LEGAL FEES	7,433	18,622	2,000	35,479	5,000	21,996	5,000	0	0.0%
101-18-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	0	0	0	N/A
101-18-4331-0000	TRAVEL, CONFERENCE & SCHOOL	894	1,067	2,000	593	2,000	47	2,000	0	0.0%
101-18-4351-0000	PRINTING AND PUBLISHING	1,518	1,094	2,000	796	1,000	284	1,000	0	0.0%
101-18-4400-0000	CONTRACTUAL SERVICES	36,006	3,311	4,000	6,457	10,000	2,678	0	(10,000)	-100.0%
101-18-4433-0000	DUES AND SUBSCRIPTIONS	175	626	1,200	1,378	1,200	504	1,200	0	0.0%
101-18-4440-0000	MISC SERVICES/CONTINGENCY	0	1,000	0	0	0	0	0	0	N/A
101-18-4488-0000	COVID-19 Expenditures	0	0	0	884	0	90	0	0	N/A
	Total Other Services and Charges	46,026	25,720	11,200	45,587	19,200	25,599	9,200	(10,000)	-52.1%
	Total Planning	233,651	242,068	230,434	257,846	266,196	131,279	272,790	6,594	2.5%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 19	<u>MUNICIPAL BUILDINGS</u>									
	<u>SUPPLIES</u>									
101-19-4221-0000	MAINTENANCE OF EQUIPMENT	9,286	6,435	10,000	5,674	10,000	1,597	25,000	15,000	150.0%
101-19-4223-0000	MAINTENANCE OF BUILDINGS	5,957	6,141	10,000	1,016	10,000	66	10,000	0	0.0%
101-19-4245-0000	GENERAL SUPPLIES	3,086	2,551	3,000	2,055	3,000	215	3,000	0	0.0%
	Total Supplies	18,329	15,127	23,000	8,745	23,000	1,878	38,000	15,000	65.2%
	<u>OTHER SERVICES AND CHARGES</u>									
101-19-4321-0000	COMMUNICATIONS - VOICE/DATA	43,485	50,535	48,000	61,871	48,000	31,526	64,000	16,000	33.3%
101-19-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	15	0	0	0	0	0	0	N/A
101-19-4360-0000	INSURANCE	79,027	91,396	95,000	98,571	100,000	109,779	115,000	15,000	15.0%
101-19-4361-0000	INSURANCE DEDUCTIBLE	0	0	0	0	0	0	0	0	N/A
101-19-4380-0000	UTILITY SERVICES	8,974	7,816	11,000	8,184	11,000	3,025	11,000	0	0.0%
101-19-4400-0000	CONTRACTUAL SERVICES	16,534	15,286	17,000	16,249	17,000	4,210	17,000	0	0.0%
101-19-4410-0000	RENTALS	591	837	1,000	502	1,000	167	1,000	0	0.0%
101-19-4433-0000	DUES AND SUBSCRIPTIONS	217	685	500	361	1,000	250	1,000	0	0.0%
101-19-4437-0000	TAXES/LICENSES	0	17	0	17	100	16	100	0	0.0%
101-19-4440-0000	MISC SERVICES/CONTINGENCY	98	20	0	0	100	0	100	0	0.0%
101-19-4488-0000	COVID-19 Expenditures	0	0	0	7,078	0	780	0	0	N/A
101-19-4720-0000	FISCAL AGENT FEES	1,750	1,750	1,750	1,750	2,000	0	2,000	0	0.0%
	Total Other Services and Charges	150,676	168,357	174,250	194,583	180,200	149,753	211,200	31,000	17.2%
	Total Municipal Buildings	169,005	183,484	197,250	203,328	203,200	151,631	249,200	46,000	22.6%
	TOTAL GENERAL GOVERNMENT	1,362,881	1,397,824	1,495,185	1,524,219	1,601,821	738,855	1,706,230	104,409	6.5%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 21	<u>POLICE</u>									
	<u>SUPPLIES</u>									
101-21-4221-0000	MAINTENANCE OF EQUIPMENT	1,429	0	0	3,496	0	0	0	0	N/A
101-21-4245-0000	GENERAL SUPPLIES	0	0	0	0	0	0	0	0	N/A
	Total Supplies	1,429	0	0	3,496	0	0	0	0	N/A
	<u>OTHER SERVICES AND CHARGES</u>									
101-21-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
101-21-4400-0000	CONTRACTUAL SERVICES	1,236,287	1,270,130	1,292,606	1,306,276	1,347,312	676,905	1,404,123	56,811	4.2%
101-21-4440-0000	MISC SERVICES/CONTINGENCY	2,855	3,696	3,000	513	0	0	3,000	3,000	N/A
	Total Other Services and Charges	1,239,142	1,273,826	1,295,606	1,306,789	1,347,312	676,905	1,407,123	59,811	4.4%
	<u>CAPITAL OUTLAY</u>									
101-21-4620-0000	BUILDINGS & STRUCTURES	212,797	213,256	211,895	211,895	205,236	102,618	208,947	3,711	1.8%
	Total Police	1,453,368	1,487,082	1,507,501	1,522,180	1,552,548	779,523	1,616,070	63,522	4.1%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 22	<u>FIRE</u>									
	<u>OTHER SERVICES AND CHARGES</u>									
101-22-4400-0000	CONTRACTUAL SERVICES - EXCELSIOR	353,998	379,639	394,916	394,916	413,085	206,543	457,758	44,673	10.8%
101-22-4400-0000	CONTRACTUAL SERVICES - MOUND	25,972	26,828	25,029	25,029	25,500	12,280	26,391	891	3.5%
	Total Other Services and Charges	379,970	406,467	419,945	419,945	438,585	218,823	484,149	45,564	10.4%
	<u>CAPITAL OUTLAY</u>									
101-22-4620-0000	BUILDINGS & STRUCTURES	271,955	272,330	273,380	273,380	269,324	134,662	260,758	(8,566)	-3.2%
	Total Fire	651,925	678,797	693,325	693,325	707,909	353,485	744,907	36,998	5.2%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 24	<u>PROTECTIVE INSPECTIONS</u>									
	<u>PERSONAL SERVICES</u>									
101-24-4101-0000	FULL-TIME REGULAR	146,608	169,650	126,850	92,325	108,509	34,192	112,264	3,755	3.5%
101-24-4102-0000	OVERTIME	0	0	0	0	0	0	0	0	N/A
101-24-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
101-24-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-24-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-24-4121-0000	PERA CONTRIB - CITY SHARE	10,758	8,533	7,356	6,436	7,815	2,565	8,096	281	3.6%
101-24-4122-0000	FICA CONTRIB - CITY SHARE	9,928	12,615	9,704	7,112	8,301	2,630	8,588	287	3.5%
101-24-4131-0000	EMPLOYEE INSURANCE - CITY	16,416	18,191	13,831	15,330	16,306	7,152	17,228	922	5.7%
101-24-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-24-4151-0000	WORKERS COMPENSATION	1,556	1,025	660	536	564	194	584	20	3.5%
	Total Personal Services	185,266	210,014	158,401	121,739	141,495	46,733	146,760	5,265	3.7%
	<u>SUPPLIES</u>									
101-24-4200-0000	OFFICE SUPPLIES	16	280	0	697	300	37	300	0	0.0%
101-24-4245-0000	GENERAL SUPPLIES	0	24	0	40	100	0	100	0	0.0%
	Total Supplies	16	304	0	737	400	37	400	0	0.0%
	<u>OTHER SERVICES AND CHARGES</u>									
101-24-4303-0000	ENGINEERING FEES	52	263	0	36	0	0	0	0	N/A
101-24-4304-0000	LEGAL FEES	0	468	0	0	0	0	0	0	N/A
101-24-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	0	0	0	N/A
101-24-4331-0000	TRAVEL, CONFERENCE & SCHOOL	3,698	4,072	3,500	2,459	3,500	1,077	3,500	0	0.0%
101-24-4351-0000	PRINTING AND PUBLISHING	120	470	500	143	500	0	0	(500)	-100.0%
101-24-4400-0000	CONTRACTUAL SERVICES	27,580	28,120	22,000	13,755	22,000	4,725	29,700	7,700	35.0%
101-24-4433-0000	DUES AND SUBSCRIPTIONS	0	200	150	1,037	150	0	150	0	0.0%
101-24-4488-0000	COVID-19 Expenditures	0	0	0	652	0	120	0	0	N/A
	Total Other Services and Charges	31,450	33,593	26,150	18,082	26,150	5,922	33,350	7,200	27.5%
	Total Protective Inspections	216,732	243,911	184,551	140,558	168,045	52,692	180,510	12,465	7.4%
	TOTAL PUBLIC SAFETY	2,322,025	2,409,790	2,385,377	2,356,063	2,428,502	1,185,700	2,541,487	112,985	4.7%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 31	<u>CITY ENGINEER</u>									
	<u>SUPPLIES</u>									
101-31-4200-0000	OFFICE SUPPLIES	0	34	0	0	0	0	0	0	N/A
	Total Supplies	0	34	0	0	0	0	0	0	N/A
	<u>OTHER SERVICES AND CHARGES</u>									
101-31-4303-0000	ENGINEERING FEES	34,387	29,780	40,000	32,866	162,000	41,619	162,000	0	0.0%
101-31-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	0	0	0	N/A
101-31-4331-0000	TRAVEL, CONFERENCE & SCHOOL	15	0	0	0	0	0	0	0	N/A
101-31-4351-0000	PRINTING AND PUBLISHING	145	0	0	0	0	0	0	0	N/A
101-31-4400-0000	CONTRACTUAL SERVICES	48,510	44,146	49,500	133,894	0	20	0	0	N/A
101-31-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
101-31-4433-0000	DUES AND SUBSCRIPTIONS	0	47	750	148	0	0	0	0	N/A
	Total Other Services and Charges	83,057	73,973	90,250	166,908	162,000	41,639	162,000	0	0.0%
	Total City Engineer	83,057	74,007	90,250	166,908	162,000	41,639	162,000	0	0.0%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 32 PUBLIC WORKS										
PERSONAL SERVICES										
101-32-4101-0000	FULL-TIME REGULAR	324,056	341,402	419,547	394,688	379,978	154,974	393,380	13,402	3.5%
101-32-4102-0000	OVERTIME	4,678	6,453	3,000	7,464	3,000	892	3,000	0	0.0%
101-32-4103-0000	PART-TIME	3,787	0	0	0	0	0	0	0	N/A
101-32-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
101-32-4105-0000	STREET PAGER PAY	6,526	9,474	9,000	8,538	9,500	2,258	9,500	0	0.0%
101-32-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-32-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-32-4121-0000	PERA CONTRIB - CITY SHARE	23,258	23,441	32,366	30,484	29,436	11,788	30,442	1,006	3.4%
101-32-4122-0000	FICA CONTRIB - CITY SHARE	24,171	25,760	32,995	29,342	30,024	11,175	31,050	1,026	3.4%
101-32-4131-0000	EMPLOYEE INSURANCE - CITY	60,691	65,146	71,414	69,850	66,308	28,348	69,114	2,806	4.2%
101-32-4141-0000	UNEMPLOYMENT COMPENSATION	0	100	0	150	0	0	0	0	N/A
101-32-4151-0000	WORKERS COMPENSATION	27,102	28,957	36,266	26,766	32,550	10,327	33,701	1,151	3.5%
Total Personal Services		474,269	500,733	604,588	567,282	550,796	219,762	570,187	19,391	3.5%
SUPPLIES										
101-32-4200-0000	OFFICE SUPPLIES	199	99	400	522	400	161	400	0	0.0%
101-32-4208-0000	POSTAGE	40	0	0	9	0	0	0	0	N/A
101-32-4212-0000	MOTOR FUELS & LUBRICANTS	40,424	44,845	40,000	29,093	41,000	12,774	41,000	0	0.0%
101-32-4221-0000	MAINTENANCE OF EQUIPMENT	46,580	19,029	25,000	15,862	25,000	5,183	25,000	0	0.0%
101-32-4223-0000	MAINTENANCE OF BUILDINGS	3,249	4,622	10,000	2,330	10,000	57	10,000	0	0.0%
101-32-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	1,296	1,073	1,900	2,393	3,500	0	3,500	0	0.0%
101-32-4245-0000	GENERAL SUPPLIES	14,382	13,509	16,000	18,739	16,000	7,041	17,000	1,000	6.3%
101-32-4250-0000	ROAD MAINT MATERIALS	80,645	82,294	80,000	67,891	85,000	2,429	85,000	0	0.0%
Total Supplies		186,815	165,471	173,300	136,839	180,900	27,645	181,900	1,000	0.6%
OTHER SERVICES AND CHARGES										
101-32-4303-0000	ENGINEERING FEES	0	143	0	285	0	0	0	0	N/A
101-32-4305-0000	DRUG TESTING	901	568	2,000	1,034	1,000	1,079	1,200	200	20.0%
101-32-4321-0000	COMMUNICATIONS - VOICE/DATA	5,307	6,665	5,000	6,895	5,000	1,479	5,000	0	0.0%
101-32-4331-0000	TRAVEL, CONFERENCE & SCHOOL	4,010	2,546	7,500	973	7,500	120	7,500	0	0.0%
101-32-4351-0000	PRINTING AND PUBLISHING	0	0	0	0	0	0	300	300	N/A
101-32-4380-0000	UTILITY SERVICES	10,234	8,866	13,000	10,958	12,000	4,260	12,000	0	0.0%
101-32-4399-0000	UTILITIES-STREET LIGHTS	42,144	36,976	42,000	39,241	42,000	13,174	42,000	0	0.0%
101-32-4400-0000	CONTRACTUAL SERVICES	63,520	93,661	140,000	81,666	140,000	15,011	125,000	(15,000)	-10.7%
101-32-4410-0000	RENTALS	1,280	2,308	1,600	329	1,400	0	1,400	0	0.0%
101-32-4433-0000	DUES AND SUBSCRIPTIONS	623	2,209	1,700	401	1,700	0	1,700	0	0.0%
101-32-4437-0000	TAXES/LICENSES	1,175	599	1,000	676	1,000	569	1,000	0	0.0%
101-32-4440-0000	MISC SERVICES/CONTINGENCY	815	325	0	0	0	0	0	0	N/A
101-32-4488-0000	COVID-19 Expenditures	0	0	0	2,630	0	0	0	0	N/A
Total Other Services and Charges		130,009	154,866	213,800	145,088	211,600	35,692	197,100	(14,500)	-6.9%
Total Public Works		791,093	821,070	991,688	849,209	943,296	283,099	949,187	5,891	0.6%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 33	ICE AND SNOW REMOVAL									
	PERSONAL SERVICES									
101-33-4101-0000	FULL-TIME REGULAR	55,655	58,680	37,069	33,234	35,331	19,539	36,600	1,269	3.6%
101-33-4102-0000	OVERTIME	12,595	7,734	7,500	8,918	8,000	3,558	8,000	0	0.0%
101-33-4103-0000	PART-TIME	5,184	568	0	700	800	0	0	(800)	-100.0%
101-33-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-33-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-33-4121-0000	PERA CONTRIB - CITY SHARE	4,555	4,613	3,343	3,132	3,310	1,732	3,345	35	1.1%
101-33-4122-0000	FICA CONTRIB - CITY SHARE	4,558	4,485	3,410	2,968	3,376	1,499	3,412	36	1.1%
101-33-4131-0000	EMPLOYEE INSURANCE - CITY	3,502	6,594	7,085	6,285	7,016	2,944	7,283	267	3.8%
101-33-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-33-4151-0000	WORKERS COMPENSATION	4,728	5,364	2,664	2,232	2,300	1,586	2,378	78	3.4%
	Total Personal Services	90,777	88,038	61,070	57,469	60,133	30,858	61,018	885	1.5%
	SUPPLIES									
101-33-4245-0000	GENERAL SUPPLIES	49,334	60,781	52,000	37,017	58,000	34,569	68,000	10,000	17.2%
	OTHER SERVICES AND CHARGES									
101-33-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	0	0	0	1,200	0	1,200	0	0.0%
	Total Ice and Snow Removal	140,111	148,819	113,070	94,486	119,333	65,427	130,218	10,885	9.1%
	TOTAL STREETS	1,014,261	1,043,896	1,195,008	1,110,603	1,224,629	390,165	1,241,405	16,776	1.4%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 52	<u>PARK MAINTENANCE</u>									
	<u>PERSONAL SERVICES</u>									
101-52-4101-0000	FULL-TIME REGULAR	84,392	88,195	110,509	82,455	113,972	33,931	117,400	3,428	3.0%
101-52-4102-0000	OVERTIME	45	0	2,500	0	1,500	0	1,500	0	0.0%
101-52-4103-0000	PART-TIME	10,813	4,879	12,000	8,634	10,000	0	10,000	0	0.0%
101-52-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
101-52-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
101-52-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
101-52-4121-0000	PERA CONTRIB - CITY SHARE	8,047	6,600	8,476	6,159	8,661	2,545	8,918	257	3.0%
101-52-4122-0000	FICA CONTRIB - CITY SHARE	8,718	7,147	9,563	6,992	9,599	2,623	9,861	262	2.7%
101-52-4131-0000	EMPLOYEE INSURANCE - CITY	24,593	19,123	20,089	20,544	21,230	9,877	22,207	977	4.6%
101-52-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
101-52-4151-0000	WORKERS COMPENSATION	8,759	7,243	6,102	5,737	6,121	1,946	6,305	184	3.0%
	Total Personal Services	145,367	133,187	169,239	130,521	171,082	50,922	176,190	5,108	3.0%
	<u>SUPPLIES</u>									
101-52-4208-0000	POSTAGE	0	0	0	0	0	0	0	0	N/A
101-52-4221-0000	MAINTENANCE OF EQUIPMENT	0	16	6,000	0	6,000	150	6,000	0	0.0%
101-52-4223-0000	MAINTENANCE OF BUILDINGS	76	827	7,000	10,287	10,000	1,600	10,000	0	0.0%
101-52-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	605	529	1,100	274	1,100	0	1,200	100	9.1%
101-52-4245-0000	GENERAL SUPPLIES	4,442	4,264	9,500	7,889	9,500	2,494	9,500	0	0.0%
101-52-4247-0000	TREES PURCHASED	5,156	0	600	9,987	600	0	10,000	9,400	1566.7%
	Total Supplies	10,279	5,636	24,200	28,437	27,200	4,244	36,700	9,500	34.9%
	<u>OTHER SERVICES AND CHARGES</u>									
101-52-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
101-52-4303-0000	ENGINEERING FEES	0	0	5,000	288	1,000	0	2,000	1,000	100.0%
101-52-4304-0000	LEGAL FEES	2,869	0	0	0	0	0	0	0	N/A
101-52-4321-0000	COMMUNICATIONS - VOICE/DATA	2,119	2,627	1,500	2,278	1,750	832	1,750	0	0.0%
101-52-4331-0000	TRAVEL, CONFERENCE & SCHOOL	85	0	2,200	0	500	192	500	0	0.0%
101-52-4351-0000	PRINTING AND PUBLISHING	490	323	400	170	400	0	400	0	0.0%
101-52-4380-0000	UTILITY SERVICES	9,160	8,212	9,000	7,248	9,000	3,008	9,000	0	0.0%
101-52-4400-0000	CONTRACTUAL SERVICES	37,655	28,811	32,000	24,747	32,000	6,509	32,000	0	0.0%
101-52-4401-0000	LAKE MINNETONKA TREATMENT	0	0	5,000	0	5,000	0	5,000	0	0.0%
101-52-4402-0000	CHRISTMAS LAKE AIS INSPECTIONS	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0	0.0%
101-52-4410-0000	RENTALS	7,961	9,015	5,000	9,733	5,000	4,179	5,100	100	2.0%
101-52-4433-0000	DUES AND SUBSCRIPTIONS	595	0	400	35	400	0	400	0	0.0%
101-52-4440-0000	MISC SERVICES/CONTINGENCY	0	366	0	0	0	0	0	0	N/A
	Total Other Services and Charges	65,934	54,354	65,500	49,499	60,050	19,720	61,150	1,100	1.8%
	Total Park Maintenance	221,580	193,177	258,939	208,457	258,332	74,886	274,040	15,708	6.1%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 53 RECREATION										
PERSONAL SERVICES										
101-53-4101-0000	FULL-TIME REGULAR	29,262	31,374	29,195	35,330	31,108	15,992	32,032	924	3.0%
101-53-4102-0000	OVERTIME	135	0	300	0	300	0	300	0	0.0%
101-53-4103-0000	PART-TIME	644	5,450	7,500	7,644	8,000	0	8,000	0	0.0%
101-53-4121-0000	PERA CONTRIB - CITY SHARE	2,195	2,353	2,213	2,649	2,356	1,199	2,425	69	2.9%
101-53-4122-0000	FICA CONTRIB - CITY SHARE	2,262	2,787	2,830	3,254	3,015	1,193	3,085	70	2.3%
101-53-4131-0000	EMPLOYEE INSURANCE - CITY	545	563	1,043	582	1,080	165	879	(201)	-18.6%
101-53-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	266	0	0	0	0	N/A
101-53-4151-0000	WORKERS COMPENSATION	1,713	1,827	777	1,661	827	710	852	25	3.0%
Total Personal Services		36,756	44,354	43,857	51,386	46,685	19,259	47,572	887	1.9%
SUPPLIES										
101-53-4245-0000	GENERAL SUPPLIES	753	517	700	1,075	1,000	650	1,000	0	0.0%
101-53-4246-0000	PROGRAM SUPPLIES	794	0	3,000	24	1,000	0	1,000	0	0.0%
101-53-4248-0000	OTHER PROGRAMS FEE	4,728	4,577	4,000	3,855	5,000	550	5,000	0	0.0%
Total Supplies		6,275	5,094	7,700	4,954	7,000	1,200	7,000	0	0.0%
OTHER SERVICES AND CHARGES										
101-53-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	0	0	0	N/A
101-53-4331-0000	TRAVEL, CONFERENCE & SCHOOL	21	0	200	230	250	0	250	0	0.0%
101-53-4351-0000	PRINTING AND PUBLISHING	1,650	1,536	1,500	680	1,500	610	1,500	0	0.0%
101-53-4400-0000	CONTRACTUAL SERVICES	539	0	5,000	120	1,000	0	900	(100)	-10.0%
101-53-4433-0000	DUES AND SUBSCRIPTIONS	225	200	300	315	300	0	350	50	16.7%
101-53-4437-0000	TAXES/LICENSES	0	0	0	0	0	0	0	0	N/A
101-53-4438-0000	OKTOBERFEST	1,802	1,873	0	0	2,000	0	2,000	0	0.0%
101-53-4441-0000	ARCTIC FEVER PROGRAMS	5,685	5,640	7,100	6,436	7,100	304	7,100	0	0.0%
101-53-4442-0000	SNOW PRINCESS TEA PARTY	0	0	0	0	0	0	0	0	N/A
101-53-4488-0000	COVID-19 Expenditures	0	0	0	24	0	0	0	0	N/A
101-53-4450-0000	BANK SERVICE CHARGES	0	0	0	0	0	0	0	0	N/A
Total Other Services and Charges		9,922	9,249	14,100	7,805	12,150	914	12,100	(50)	-0.4%
Total Recreation		52,953	58,697	65,657	64,145	65,835	21,373	66,672	837	1.3%
TOTAL PARKS AND RECREATION		274,533	251,874	324,596	272,602	324,168	96,259	340,713	16,545	5.1%
TOTAL EXPENDITURES		4,973,700	5,103,384	5,400,166	5,263,487	5,579,120	2,410,979	5,829,834	250,715	4.5%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
OTHER FINANCING USES										
TRANSFERS OUT										
101-00-4820-0000	SOUTHSHORE CENTER - BUILDING	56,850	49,800	32,300	32,300	32,300	32,300	32,300	0	0.0%
101-11-4820-0000	SOUTHSHORE CENTER - OPERATIONS	70,000	70,000	70,000	70,000	70,000	70,000	70,000	0	0.0%
101-19-4820-0000	CITY HALL DEBT SERVICE	93,895	92,005	95,115	95,115	0	0	0	0	N/A
101-32-4820-0000	EQUIPMENT REPLACEMENT	135,000	172,500	95,000	95,000	0	0	0	0	N/A
101-32-4820-0000	STREET IMPROVEMENTS	785,000	810,000	835,000	835,000	0	0	0	0	N/A
101-53-4820-0000	PARK IMPROVEMENTS	42,000	222,000	95,000	95,000	0	0	0	0	N/A
101-00-4820-0000	STORM WATER - MANOR PARK POND	0	230,000	0	0	0	0	0	0	N/A
Total Transfers Out		1,182,745	1,646,305	1,222,415	1,222,415	102,300	102,300	102,300	0	0.0%
TOTAL EXPENDITURES AND OTHER FINANCING USES		6,156,445	6,749,689	6,622,581	6,485,902	5,681,420	2,513,279	5,932,134	250,715	4.4%

Shorewood Community & Event Center
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2021	Percentage Change 2021
FUND 201	Shorewood Community & Event Center									
REVENUE										
201-00-3410-0000	RENTAL INCOME	55,989	56,980	55,000	18,371	55,000	15,665	55,000	0	0.0%
201-00-3471-0000	PARK FEES & RENTALS	0	0	0	0	0	0	0	0	N/A
201-00-3473-0000	EVENT PROGRAM FEES	607	25	500	50	500	0	500	0	0.0%
201-00-3477-0000	METRO DINING CARDS	2,304	2,500	1,700	195	2,500	480	2,500	0	0.0%
201-00-3480-0000	PROGRAM (CLASS) FEES	1,658	(87)	1,500	1,374	1,500	35	1,500	0	0.0%
201-00-3620-0000	INTEREST EARNINGS	1,319	2,761	0	1,093	0	0	0	0	N/A
201-00-3623-0000	CONTRIBUTIONS AND DONATIONS	415	385	0	110	0	0	0	0	N/A
201-00-3670-0000	MISCELLANEOUS REVENUE	260	15	500	0	500	0	0	(500)	-100.0%
201-00-3920-0000	TRANSFERS IN	108,000	119,800	102,300	102,300	102,300	102,300	102,300	0	0.0%
	REVENUE Totals:	170,552	182,379	161,500	123,493	162,300	118,480	161,800	(500)	-0.3%
EXPENDITURES										
PERSONAL SERVICES										
201-00-4101-0000	FULL-TIME REGULAR	25,895	35,297	43,792	39,300	46,663	14,741	48,048	1,385	3.0%
201-00-4102-0000	OVERTIME	2,857	2,130	4,000	534	4,000	41	2,000	(2,000)	-50.0%
201-00-4103-0000	PART-TIME	9,156	9,989	11,000	8,596	11,500	4,094	11,500	0	0.0%
201-00-4121-0000	PERA CONTRIB - CITY SHARE	1,848	2,647	3,584	3,242	3,800	1,149	3,754	(46)	-1.2%
201-00-4122-0000	FICA CONTRIB - CITY SHARE	2,535	3,412	4,498	3,663	4,756	1,441	4,709	(47)	-1.0%
201-00-4131-0000	EMPLOYEE INSURANCE - CITY	204	422	1,565	874	1,620	248	1,318	(302)	-18.6%
201-00-4151-0000	WORKERS COMPENSATION	1,985	2,498	1,165	2,206	1,241	807	1,278	37	3.0%
	Total Personal Services	44,480	56,395	69,604	58,415	73,580	22,521	72,607	(973)	-1.3%
SUPPLIES										
201-00-4200-0000	OFFICE SUPPLIES	0	919	400	394	400	19	400	0	0.0%
201-00-4223-0000	MAINTENANCE OF BUILDINGS	2,378	5,925	3,000	1,908	3,000	2,200	3,000	0	0.0%
201-00-4245-0000	GENERAL SUPPLIES	3,427	6,477	3,000	2,188	3,000	133	3,000	0	0.0%
201-00-4246-0000	EVENT SUPPLIES EXPENSE	0	617	500	481	500	0	500	0	0.0%
201-00-4247-0000	COMMUNITY EVENT EXPENSE	2,000	2,000	0	0	2,000	0	2,000	0	0.0%
201-00-4248-0000	PROGRAM (CLASS) EXPENSES	10,709	7,479	9,000	4,570	9,000	956	9,000	0	0.0%
	Total Supplies	18,514	23,417	15,900	9,541	17,900	3,308	17,900	0	0.0%
OTHER SERVICES AND CHARGES										
201-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
201-00-4304-0000	LEGAL FEES	0	0	0	0	0	0	0	0	N/A
201-00-4321-0000	COMMUNICATIONS - VOICE/DATA	1,426	5,929	5,000	3,069	5,000	5,629	5,000	0	0.0%
201-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	182	24	200	36	200	0	200	0	0.0%
201-00-4351-0000	PRINTING AND PUBLISHING	3,568	1,529	3,500	876	3,500	0	3,500	0	0.0%

Shorewood Community & Event Center
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2021	Percentage Change 2021
201-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
201-00-4380-0000	UTILITY SERVICES	11,451	9,729	11,500	8,660	11,000	3,574	11,000	0	0.0%
201-00-4400-0000	CONTRACTUAL SERVICES	17,858	16,736	15,000	13,729	15,000	2,833	15,000	0	0.0%
201-00-4433-0000	DUES AND SUBSCRIPTIONS	361	521	500	408	500	367	500	0	0.0%
201-00-4437-0000	TAXES/LICENSES	791	823	1,200	868	1,200	829	1,200	0	0.0%
201-00-4440-0000	MISC SERVICES	0	0	1,000	0	1,000	0	1,000	0	0.0%
201-00-4441-0000	ARCTIC FEVER PROGRAMS	0	0	0	0	0	0	0	0	N/A
201-00-4488-0000	COVID-19 Expenditures	0	0	0	753	0	0	0	0	N/A
	Total Other Services and Charges	35,637	35,291	37,900	28,399	37,400	13,232	37,400	0	0.0%
<u>CAPITAL OUTLAY</u>										
201-00-4620-0000	BUILDINGS & STRUCTURES	145,822	39,580	26,250	1,925	24,500	0	43,000	18,500	75.5%
201-00-4680-0000	OTHER IMPROVEMENTS	0	10,691	0	0	0	0	0	0	N/A
	Total Capital Outlay	145,822	50,271	26,250	1,925	24,500	0	43,000	18,500	75.5%
	EXPENDITURES TOTAL	244,453	165,374	149,654	98,280	153,380	39,061	170,907	17,527	11.4%
<u>CHANGE IN FUND BALANCE</u>		(73,901)	17,005	11,847	25,213	8,920	79,419	(9,107)	(18,027)	-202.1%

Water Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
FUND 601 Water Utility										
REVENUE										
601-00-3353-0000	PERA PENSION OTHER REVENUE	744	263	0	399	0	0	0	0	N/A
601-00-3362-0000	MISC GRANTS	0	0	0	0	0	0	0	0	N/A
601-00-3610-0000	SPECIAL ASSESSMENTS - CURRENT	6,462	4,965	0	4,715	0	0	0	0	N/A
601-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	0	N/A
601-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	0	N/A
601-00-3620-0000	INTEREST EARNINGS	16,566	(8,489)	0	2,021	0	0	0	0	N/A
601-00-3620-0000	INTEREST EARNINGS	15,494	12,516	9,480	9,480	6,382	3,191	3,223	(3,159)	-49.5%
601-00-3620-0000	INTEREST EARNINGS	0	61,075	69,778	70,665	74,384	0	43,989	(30,395)	-40.9%
601-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	0	N/A
601-00-3624-0000	REFUNDS & REIMBURSEMENTS	0	1,559	0	20,000	0	268	0	0	N/A
601-00-3670-0000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/A
601-00-3710-0000	UTILITY REVENUE	435,218	399,177	467,500	544,140	479,600	87,071	598,400	118,800	24.8%
601-00-3711-0000	WATER CONNECTION FEES	96,055	157,567	25,000	197,500	25,000	20,000	25,000	0	0.0%
601-00-3712-0000	UTILITY PERMIT FEES	4,630	5,040	1,000	3,120	1,000	1,380	1,000	0	0.0%
601-00-3713-0000	WATER METER SALES	18,140	54,075	10,000	29,490	10,000	12,240	10,000	0	0.0%
601-00-3715-0000	STATE SURCHARGE	0	0	0	0	0	0	0	0	N/A
601-00-3717-0000	Water Meter Permit	(60)	(60)	100	0	100	0	0	(100)	-100.0%
601-00-3720-0000	WATER PENALTIES	0	0	0	0	0	0	0	0	N/A
601-00-3725-0000	LOCAL SAC CHARGES	0	0	0	0	0	0	0	0	N/A
601-00-3900-0000	CAPITAL CONTRIBUTIONS	1,442,128	50,368	0	0	0	0	0	0	N/A
601-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	0	0	0	0	0	0	N/A
601-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	0	N/A
601-00-3940-0000	BOND PREMIUM	0	0	0	510	0	0	0	0	N/A
REVENUE Totals:		2,035,377	738,056	582,858	882,040	596,466	124,150	681,612	85,146	14.3%
EXPENSE										
PERSONAL SERVICES										
601-00-4101-0000	FULL-TIME REGULAR	118,115	142,225	149,884	172,258	196,398	72,512	206,621	10,223	5.2%
601-00-4102-0000	OVERTIME	5,013	3,477	5,000	3,228	5,000	966	5,000	0	0.0%
601-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
601-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
601-00-4105-0000	WATER PAGER PAY	5,769	6,229	6,000	6,422	6,000	1,686	6,500	500	8.3%
601-00-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
601-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
601-00-4121-0000	PERA CONTRIB - CITY SHARE	9,440	11,317	12,066	13,641	15,555	5,638	16,360	805	5.2%
601-00-4122-0000	FICA CONTRIB - CITY SHARE	9,057	10,786	12,308	12,839	15,866	5,470	16,687	821	5.2%
601-00-4131-0000	EMPLOYEE INSURANCE - CITY	12,939	21,866	27,162	25,349	35,308	14,978	36,645	1,337	3.8%
601-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
601-00-4151-0000	WORKERS COMPENSATION	5,653	6,202	7,780	5,846	9,828	2,774	10,338	510	5.2%
601-00-4161-0000	PENSION EXPENSE	(37,926)	13,245	0	10,072	0	0	0	0	N/A

Water Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
	Total Personal Services	128,060	215,347	220,200	249,655	283,955	104,024	298,150	14,196	5.0%
<u>SUPPLIES</u>										
601-00-4200-0000	OFFICE SUPPLIES	157	149	200	0	200	168	200	0	0.0%
601-00-4208-0000	POSTAGE	1,358	1,382	1,400	1,544	1,400	366	1,400	0	0.0%
601-00-4212-0000	MOTOR FUELS & LUBRICANTS	0	28	0	0	0	0	0	0	N/A
601-00-4215-0000	SHOP MATERIALS	0	0	0	0	0	0	0	0	N/A
601-00-4221-0000	MAINTENANCE OF EQUIPMENT	2,184	1,324	20,000	4,242	20,000	3,571	25,000	5,000	25.0%
601-00-4223-0000	MAINTENANCE OF BUILDINGS	2,575	983	20,000	4,722	20,000	3,191	25,000	5,000	25.0%
601-00-4240-0000	SMALL TOOLS MINOR EQUIPMENT	619	36	800	1,705	800	4,920	6,500	5,700	712.5%
601-00-4245-0000	GENERAL SUPPLIES	8,747	7,135	11,000	7,657	11,500	1,128	11,500	0	0.0%
601-00-4260-0000	WATER PURCHASES - TONKA BAY	3,653	4,317	3,500	4,716	3,500	1,613	3,500	0	0.0%
601-00-4261-0000	WATER PURCHASES - EXCELSIOR	18,324	14,439	18,000	15,656	18,000	2,008	18,000	0	0.0%
601-00-4262-0000	WATER PURCHASES - MINNETONK	786	389	1,200	0	1,200	0	1,200	0	0.0%
601-00-4263-0000	WATER PURCHASES-CHANHASSEN	9,559	6,393	11,000	14,049	11,000	1,911	11,000	0	0.0%
601-00-4265-0000	WATER METER PURCHASES	25,952	82,129	20,000	29,092	20,000	7,804	30,000	10,000	50.0%
	Total Supplies	73,914	118,704	107,100	83,383	107,600	26,680	133,300	25,700	23.9%
<u>OTHER SERVICES AND CHARGES</u>										
601-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	0	N/A
601-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
601-00-4303-0000	ENGINEERING FEES	3,202	518	20,000	5,873	20,000	11,192	20,000	0	0.0%
601-00-4304-0000	LEGAL FEES	37	3,196	0	1,560	0	254	0	0	N/A
601-00-4312-0000	ENGINEERING	0	0	0	0	5,000	0	5,000	0	0.0%
601-00-4321-0000	COMMUNICATIONS - VOICE/DATA	2,681	6,207	7,000	7,618	7,000	1,612	7,100	100	1.4%
601-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	594	0	1,600	1,099	1,750	181	2,000	250	14.3%
601-00-4351-0000	PRINTING AND PUBLISHING	0	0	500	181	0	0	500	500	N/A
601-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
601-00-4380-0000	UTILITY SERVICES	0	0	0	0	0	0	0	0	N/A
601-00-4394-0000	UTILITIES - AMESBURY WELL	4,872	4,054	12,000	5,764	12,000	951	12,000	0	0.0%
601-00-4395-0000	UTILITIES - BADGER WELL	9,829	17,707	12,500	19,703	12,500	1,577	12,500	0	0.0%
601-00-4396-0000	UTILITIES - BOULDER BRIDGE	18,771	9,936	20,000	12,285	20,000	6,482	20,000	0	0.0%
601-00-4397-0000	UTILITIES - WOODHAVEN WELL	0	0	0	0	0	0	0	0	N/A
601-00-4398-0000	UTILITIES - SE AREA WELL	32,402	28,797	30,000	28,010	30,000	11,665	30,000	0	0.0%
601-00-4400-0000	CONTRACTUAL SERVICES	104,490	44,145	70,000	34,057	70,000	14,806	70,000	0	0.0%
601-00-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
601-00-4420-0000	DEPRECIATION	334,084	331,158	350,000	347,753	360,000	0	360,000	0	0.0%
601-00-4433-0000	DUES AND SUBSCRIPTIONS	1,457	1,440	4,000	4,628	4,100	0	4,100	0	0.0%
601-00-4437-0000	TAXES/LICENSES	1,900	3,548	4,000	495	4,000	2,244	4,000	0	0.0%
601-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
601-00-4450-0000	BANK SERVICE CHARGES	1,077	2,846	3,300	3,431	3,300	1,415	3,300	0	0.0%
601-00-4499-0000	FEMA ELIGIBLE EXPENSES	0	0	0	0	0	0	0	0	N/A
601-00-4620-0000	BUILDINGS & STRUCTURES	0	0	0	29,930	0	0	0	0	N/A
601-00-4640-0000	MACHINERY & EQUIPMENT	0	0	0	0	0	0	0	0	N/A
601-00-4680-0000	OTHER IMPROVEMENTS	10,856	0	0	7,850	0	0	20,000	20,000	N/A

Water Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
	Total Other Services and Charges	526,252	453,552	534,900	510,237	549,650	52,379	570,500	20,850	3.8%
NON-OPERATING EXPENSES										
601-00-4711-0000	BOND INTEREST	13,362	10,798	9,216	10,943	14,399	9,817	19,104	4,705	32.7%
601-00-4720-0000	FISCAL AGENT FEES	2,245	2,245	2,245	2,245	2,500	495	3,500	1,000	40.0%
601-00-4730-0000	BOND ISSUANCE COSTS	0	0	0	6,086	2,500	0	7,500	5,000	200.0%
601-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	0	N/A
601-00-4820-0000	OPERATING TRANSFERS	12,500	12,500	12,500	12,500	12,500	12,500	12,500	0	0.0%
601-00-4820-0000	TRANSFERS FOR CIP STREETS	864,547	50,368	0	0	0	0	0	0	N/A
	Total Non-Operating Expenses	892,654	75,911	23,961	31,774	31,899	22,812	42,604	10,705	33.6%
	Total Expenses	1,620,880	863,514	886,161	875,049	973,104	205,895	1,044,554	71,451	7.3%
	Change in Net Position	414,497	(125,458)	(303,303)	6,991	(376,638)	(81,745)	(362,942)	13,695	-3.6%
	Depreciation (Non-Cash)							360,000		
	Bond Proceeds							857,075		
								Strawberry Ln reconstruct 489,075		
								Strawberry Ct 265,000		
								Peach Circle 103,000		
	Bond Principal							(280,000)		
								existing Water bonds		
	Bond Principal							(11,963)		
								new Water bonds		
	Capital Acquisitions - Infrastructure							(857,075)		
								Strawberry Ln reconstruct 489,075		
								Strawberry Ct 265,000		
								Peach Circle 103,000		
	Capital Acquisitions - Other							(232,350)		
								50% of Water Truck \$57,350		
								wells; etc.		
	Principal Payment Received on 2017 Ladder Truck Lease							157,973		
	Principal Payments Received on TIF Loan							36,135		
	water connection fees collected against assessments receivable							14,500		
	Change in Cash							(318,647)		
								additional water connection fees?		

Sewer Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
FUND 611 Sanitary Sewer Utility										
REVENUE										
611-00-3353-0000	PERA PENSION OTHER REVENUE	574	212	0	326	0	0	0	0	N/A
611-00-3362-0000	MISC GRANTS	0	43,172	0	0	0	0	0	0	N/A
611-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	N/A
611-00-3610-0000	SPECIAL ASSESSMENTS - CURRENT	198	218	0	220	0	0	0	0	N/A
611-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	0	N/A
611-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	0	N/A
611-00-3620-0000	INTEREST EARNINGS	38,777	70,821	15,000	26,708	5,000	0	5,000	0	0.0%
611-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	0	N/A
611-00-3670-0000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/A
611-00-3710-0000	UTILITY REVENUE	923,705	986,219	1,002,800	1,049,742	1,103,080	283,146	1,220,800	117,720	10.7%
611-00-3712-0000	UTILITY PERMIT FEES	9,245	8,160	2,000	6,810	3,000	2,136	3,000	0	0.0%
611-00-3720-0000	SEWER PENALTIES	0	0	0	0	0	0	0	0	N/A
611-00-3725-0000	LOCAL SAC CHARGES PAYABLE	21,568	4,470	5,000	11,875	5,000	0	5,000	0	0.0%
611-00-3727-0000	OUTSIDE SEWER REPAIR	600	1,050	600	750	600	750	750	150	25.0%
611-00-3900-0000	CAPITAL CONTRIBUTIONS	80,420	4,556	0	0	0	0	0	0	N/A
611-00-3910-0000	SALES OF CAPITAL ASSETS	0	20,000	0	0	0	0	0	0	N/A
611-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	0	N/A
611-00-3940-0000	BOND PREMIUM	0	0	0	239	0	0	0	0	N/A
REVENUE Totals:		1,075,087	1,138,878	1,025,400	1,096,670	1,116,680	286,032	1,234,550	117,870	10.6%
EXPENSE										
PERSONAL SERVICES										
611-00-4101-0000	FULL-TIME REGULAR	85,030	113,510	133,949	139,465	166,012	60,113	175,102	9,090	5.5%
611-00-4102-0000	OVERTIME	4,781	3,367	2,500	2,962	2,500	1,205	3,000	500	20.0%
611-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
611-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
611-00-4105-0000	SEWER PAGER PAY	5,613	6,229	6,000	6,422	6,000	1,686	6,500	500	8.3%
611-00-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
611-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
611-00-4121-0000	PERA CONTRIB - CITY SHARE	7,283	9,150	10,684	11,164	13,089	4,726	13,846	757	5.8%
611-00-4122-0000	FICA CONTRIB - CITY SHARE	7,006	8,768	10,897	10,595	13,350	4,631	14,122	772	5.8%
611-00-4131-0000	EMPLOYEE INSURANCE - CITY	12,422	17,943	23,392	21,779	28,992	12,736	30,214	1,222	4.2%
611-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
611-00-4151-0000	WORKERS COMPENSATION	4,217	4,915	7,114	4,561	8,761	2,226	9,260	499	5.7%
611-00-4161-0000	PENSION EXPENSE	(20,597)	14,322	0	9,415	0	0	0	0	N/A
Total Personal Services		105,755	178,204	194,536	206,363	238,704	87,323	252,043	13,340	5.6%
SUPPLIES										
611-00-4200-0000	OFFICE SUPPLIES	157	149	200	0	200	168	200	0	0.0%

**Sewer Fund
2022 Budget**

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
611-00-4208-0000	POSTAGE	1,358	1,375	1,500	1,436	1,500	361	1,500	0	0.0%
611-00-4212-0000	MOTOR FUELS & LUBRICANTS	0	0	0	0	0	0	0	0	N/A
611-00-4215-0000	SHOP MATERIALS	0	0	0	0	0	0	0	0	N/A
611-00-4221-0000	MAINTENANCE OF EQUIPMENT	1,268	0	5,000	3,261	8,000	1,644	10,000	2,000	25.0%
611-00-4223-0000	MAINTENANCE OF BUILDINGS	1,469	0	0	123	0	24	0	0	N/A
611-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	484	907	900	360	900	0	900	0	0.0%
611-00-4245-0000	GENERAL SUPPLIES	475	996	1,700	414	2,000	76	2,000	0	0.0%
Total Supplies		5,211	3,427	9,300	5,594	12,600	2,273	14,600	2,000	15.9%

OTHER SERVICES AND CHARGES

611-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	0	N/A
611-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
611-00-4303-0000	ENGINEERING FEES	4,572	3,311	5,000	14,287	5,000	28,655	5,000	0	0.0%
611-00-4304-0000	LEGAL FEES	111	0	0	3,198	0	780	0	0	N/A
611-00-4312-0000	ENGINEERING	0	0	0	0	5,000	0	7,000	2,000	40.0%
611-00-4321-0000	COMMUNICATIONS - VOICE/DATA	2,549	8,620	10,900	9,627	10,000	1,059	10,000	0	0.0%
611-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	100	445	1,600	390	1,600	461	1,600	0	0.0%
611-00-4351-0000	PRINTING AND PUBLISHING	95	0	0	181	0	0	0	0	N/A
611-00-4360-0000	INSURANCE	0	0	0	0	0	2,500	0	0	N/A
611-00-4380-0000	UTILITY SERVICES	2,254	2,093	0	3,927	0	(1,247)	0	0	N/A
611-00-4385-0000	MCES SAC Payables Charges	770,921	869,163	826,307	826,307	995,899	497,950	1,070,854	74,955	7.5%
611-00-4386-0000	Excelsior Sewer Charges	45,500	50,848	50,000	50,000	32,000	848	32,000	0	0.0%
611-00-4400-0000	CONTRACTUAL SERVICES	27,011	45,898	32,000	9,871	32,000	28,267	32,000	0	0.0%
611-00-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
611-00-4420-0000	DEPRECIATION	91,392	96,378	100,000	102,474	105,000	0	105,000	0	0.0%
611-00-4433-0000	DUES AND SUBSCRIPTIONS	2,007	1,440	4,000	50	2,000	0	0	(2,000)	-100.0%
611-00-4437-0000	TAXES/LICENSES	475	498	500	0	500	498	500	0	0.0%
611-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
611-00-4450-0000	BANK SERVICE CHARGES	1,077	5,123	5,600	6,486	5,600	2,712	5,600	0	0.0%
611-00-4499-0000	FEMA ELIGIBLE EXPENSES	0	0	0	0	0	0	0	0	N/A
611-00-4620-0000	BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0	N/A
611-00-4640-0000	MACHINERY & EQUIPMENT	0	0	0	0	2,400	0	15,000	12,600	525.0%
611-00-4680-0000	OTHER IMPROVEMENTS	4,741	0	0	608	0	0	25,000	25,000	N/A
611-00-4680-0001	MCES Forcemain(DO NOT USE)	0	0	0	0	0	0	0	0	N/A
611-00-4680-0011	MCES FORCEMAIN IMPROVEMENT	0	0	0	0	0	0	0	0	N/A
Total Other Services and Charges		952,805	1,083,817	1,035,907	1,027,406	1,196,999	562,483	1,309,554	112,555	9.4%

NON-OPERATING EXPENSES

611-00-4711-0000	BOND INTEREST	0	0	0	1,553	4,013	1,863	4,916	903	22.5%
611-00-4720-0000	FISCAL AGENT FEES	0	0	0	0	2,500	0	500	(2,000)	-80.0%
611-00-4730-0000	BOND ISSUANCE COSTS	0	0	0	2,856	0	0	7,500	7,500	N/A
611-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	0	N/A
611-00-4820-0000	OPERATING TRANSFERS	12,500	12,500	12,500	12,500	12,500	12,500	12,500	0	0.0%
611-00-4820-0000	TRANSFERS FOR CIP STREETS	77,106	4,556	0	0	0	0	0	0	N/A

Sewer Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
	Total Non-Operating Expenses	89,606	17,056	12,500	16,909	19,013	14,363	25,416	6,403	33.7%
	Total Expenses	1,153,377	1,282,504	1,252,243	1,256,272	1,467,316	666,442	1,601,613	134,298	9.2%
	Change in Net Position	(78,290)	(143,626)	(226,843)	(159,602)	(350,636)	(380,410)	(367,063)	(16,428)	4.7%
	Non-Cash:							105,000		
	Bond Proceeds							175,049	Strawberry Ln reconstruct	175,049
	Bond Principal							(5,614)		
	Capital Acquisitions - Infrastructure							(175,049)	Strawberry Ln reconstruct	175,049
	Capital Acquisitions - Other							(807,350)	50% of Water Truck	\$57,350
									Lift Station 10 Rehab	\$150,000
									Lift Station 7 Rehab	\$240,000
									Lift Station 9 Rehab	\$240,000
									repairs; I&I	
	Change in Cash							(1,075,027)		

Recycling Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
FUND 621	Recycling Utility									
REVENUE										
621-00-3353-0000	PERA PENSION OTHER REVENUE	56	19	0	26	0	0	0	0	N/A
621-00-3362-0000	MISC GRANTS	22,219	17,461	14,595	15,530	12,000	0	12,000	0	0.0%
621-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	N/A
621-00-3610-0000	SPECIAL ASSESSMENTS - CURRENT	198	215	300	220	300	0	300	0	0.0%
621-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	0	N/A
621-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	0	N/A
621-00-3620-0000	INTEREST EARNINGS	4,084	9,646	1,000	3,912	2,000	0	3,000	1,000	50.0%
621-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	0	N/A
621-00-3623-0000	CONTRIBUTIONS AND DONATIONS	0	0	0	0	0	0	0	0	N/A
621-00-3670-0000	MISCELLANEOUS REVENUE	125	107	0	11	150	0	0	(150)	-100.0%
621-00-3710-0000	UTILITY REVENUE	160,043	163,261	160,000	162,978	165,000	41,221	165,000	0	0.0%
621-00-3720-0000	RECYCLING PENALTIES	0	0	0	0	0	0	0	0	N/A
621-00-3732-0000	CITY CLEANUP CHARGES	(3,444)	6,453	6,500	0	6,500	6,377	6,500	0	0.0%
621-00-3920-0000	TRANSFERS IN	0	0	0	0	0	0	0	0	N/A
REVENUE Totals:		183,281	197,162	182,395	182,677	185,950	47,598	186,800	850	0.5%
EXPENSE										
PERSONAL SERVICES										
621-00-4101-0000	FULL-TIME REGULAR	9,476	10,841	10,948	11,892	14,582	6,414	15,015	433	3.0%
621-00-4102-0000	OVERTIME	0	0	0	0	0	470	0	0	N/A
621-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
621-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
621-00-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
621-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
621-00-4121-0000	PERA CONTRIB - CITY SHARE	712	813	821	892	1,094	516	1,126	32	2.9%
621-00-4122-0000	FICA CONTRIB - CITY SHARE	672	703	838	823	1,116	401	1,149	33	3.0%
621-00-4131-0000	EMPLOYEE INSURANCE - CITY	1,769	1,763	2,655	1,890	2,768	816	2,880	112	4.0%
621-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
621-00-4151-0000	WORKERS COMPENSATION	95	82	57	82	76	48	78	2	2.6%
621-00-4161-0000	PENSION EXPENSE	(3,305)	641	0	(104)	0	0	0	0	N/A
Total Personal Services		9,419	14,843	15,319	15,475	19,636	8,665	20,248	612	3.1%
SUPPLIES										
621-00-4200-0000	OFFICE SUPPLIES	220	185	300	0	300	199	300	0	0.0%
621-00-4208-0000	POSTAGE	1,358	1,420	1,500	1,436	1,500	361	1,500	0	0.0%
621-00-4221-0000	MAINTENANCE OF EQUIPMENT	0	0	0	0	0	1,644	1,800	1,800	N/A
621-00-4223-0000	MAINTENANCE OF BUILDINGS	0	0	0	0	0	0	0	0	N/A
621-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	0	0	0	0	0	0	0	0	N/A
621-00-4245-0000	GENERAL SUPPLIES	37	505	200	238	200	0	250	50	25.0%

Recycling Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
	Total Supplies	1,615	2,110	2,000	1,674	2,000	2,204	3,850	1,850	92.5%
OTHER SERVICES AND CHARGES										
621-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	0	0	0	N/A
621-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
621-00-4303-0000	ENGINEERING FEES	0	0	0	0	0	0	0	0	N/A
621-00-4304-0000	LEGAL FEES	2,516	410	0	0	0	0	0	0	N/A
621-00-4312-0000	ENGINEERING	0	0	0	0	0	0	0	0	N/A
621-00-4321-0000	COMMUNICATIONS - VOICE/DATA	0	0	0	0	0	150	200	200	N/A
621-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	185	58	400	96	400	247	500	100	25.0%
621-00-4347-0000	CITY CLEANUP EXP	0	12,301	11,500	1,025	11,500	332	11,500	0	0.0%
621-00-4351-0000	PRINTING AND PUBLISHING	0	161	300	24	300	1,021	1,500	1,200	400.0%
621-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
621-00-4380-0000	UTILITY SERVICES	0	0	0	0	0	0	0	0	N/A
621-00-4400-0000	CONTRACTUAL SERVICES	122,795	130,806	125,000	144,509	130,000	42,938	171,600	41,600	32.0%
621-00-4400-0026	ORGANIC GARBAGE	210	1,145	400	114	400	1,438	2,500	2,100	525.0%
621-00-4410-0000	RENTALS	0	0	0	0	0	0	0	0	N/A
621-00-4420-0000	DEPRECIATION	0	0	0	0	0	0	0	0	N/A
621-00-4433-0000	DUES AND SUBSCRIPTIONS	0	0	0	49	0	0	0	0	N/A
621-00-4437-0000	TAXES/LICENSES	0	0	0	0	0	0	0	0	N/A
621-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	8,500	0	8,500	0	5,000	(3,500)	-41.2%
621-00-4450-0000	BANK SERVICE CHARGES	0	1,639	1,900	1,677	1,900	1,095	1,900	0	0.0%
	Total Other Services and Charges	125,706	146,520	148,000	147,494	153,000	47,221	194,700	41,700	27.3%
NON-OPERATING EXPENSES										
621-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	0	N/A
621-00-4820-0000	OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/A
	Total Non-Operating Expenses	0	0	0	0	0	0	0	0	N/A
	Total Expenses	136,740	163,473	165,319	164,643	174,636	58,090	218,798	44,162	25.3%
	Change in Net Position	46,541	33,689	17,076	18,034	11,314	(10,492)	(31,998)	(43,312)	-382.8%

Stormwater Management Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
FUND 631	Storm Water Utility									
REVENUE										
631-00-3353-0000	PERA PENSION OTHER REVENUE	161	107	0	111	0	0	0	0	N/A
631-00-3362-0000	MISC GRANTS	0	0	0	0	0	0	0	0	N/A
631-00-3400-0000	CHARGES FOR SERVICES	0	0	0	0	0	0	0	0	N/A
631-00-3610-0000	SPECIAL ASSESSMENTS - CURRENT	205	228	0	240	0	0	0	0	N/A
631-00-3611-0000	SPECIAL ASSESSMENTS-DELINQUE	0	0	0	0	0	0	0	0	N/A
631-00-3614-0000	SPECIAL ASSESSMENTS-INTEREST	0	0	0	0	0	0	0	0	N/A
631-00-3620-0000	INTEREST EARNINGS	13,715	14,766	5,000	28,678	1,000	0	5,000	4,000	400.0%
631-00-3621-0000	GAIN / (LOSS) ON INVESTMENTS	0	0	0	0	0	0	0	0	N/A
631-00-3670-0000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0	N/A
631-00-3710-0000	UTILITY REVENUE	381,792	404,649	400,464	411,134	432,000	109,148	466,560	34,560	8.0%
631-00-3712-0000	UTILITY PERMIT FEES	0	0	0	0	0	0	0	0	N/A
631-00-3720-0000	STORM WATER PENALTIES	0	0	0	0	0	0	0	0	N/A
631-00-3900-0000	CAPITAL CONTRIBUTIONS	422,629	9,806	0	40,731	0	0	0	0	N/A
631-00-3910-0000	SALES OF CAPITAL ASSETS	0	0	0	0	0	0	0	0	N/A
631-00-3920-0000	TRANSFERS IN	0	230,000	0	0	0	0	0	0	N/A
631-00-3940-0000	BOND PREMIUM	0	0	0	2,233	0	0	0	0	N/A
REVENUE Totals:		818,502	659,556	405,464	483,127	433,000	109,148	471,560	38,560	8.9%
EXPENSE										
PERSONAL SERVICES										
631-00-4101-0000	FULL-TIME REGULAR	26,807	62,123	50,761	50,622	53,627	19,743	56,455	2,828	5.3%
631-00-4102-0000	OVERTIME	318	2,188	800	184	800	0	800	0	0.0%
631-00-4103-0000	PART-TIME	0	0	0	0	0	0	0	0	N/A
631-00-4104-0000	TEMPORARY REGULAR	0	0	0	0	0	0	0	0	N/A
631-00-4106-0000	OTHER	0	0	0	0	0	0	0	0	N/A
631-00-4111-0000	SEVERANCE PAY	0	0	0	0	0	0	0	0	N/A
631-00-4121-0000	PERA CONTRIB - CITY SHARE	2,033	4,571	3,867	3,811	4,082	1,481	4,294	212	5.2%
631-00-4122-0000	FICA CONTRIB - CITY SHARE	1,946	4,502	3,944	3,782	4,163	1,494	4,380	217	5.2%
631-00-4131-0000	EMPLOYEE INSURANCE - CITY	1,891	4,978	7,394	7,568	7,884	3,745	8,307	423	5.4%
631-00-4141-0000	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0	0	0	N/A
631-00-4151-0000	WORKERS COMPENSATION	985	2,694	2,996	1,549	3,032	556	3,236	204	6.7%
631-00-4161-0000	PENSION EXPENSE	(2,844)	25,601	0	(11,915)	0	0	0	0	N/A
Total Personal Services		31,136	106,657	69,762	55,601	73,588	27,019	77,472	3,884	5.3%
SUPPLIES										
631-00-4200-0000	OFFICE SUPPLIES	157	149	200	0	200	168	200	0	0.0%
631-00-4208-0000	POSTAGE	1,358	1,375	1,400	1,436	1,400	361	1,400	0	0.0%
631-00-4212-0000	MOTOR FUELS & LUBRICANTS	0	0	0	0	0	0	0	0	N/A
631-00-4215-0000	SHOP MATERIALS	0	0	0	0	0	0	0	0	N/A

Stormwater Management Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
631-00-4221-0000	MAINTENANCE OF EQUIPMENT	0	0	0	0	0	14,345	3,000	3,000	N/A
631-00-4223-0000	MAINTENANCE OF BUILDINGS	0	0	0	0	0	0	0	0	N/A
631-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	0	0	0	305	0	0	250	250	N/A
631-00-4245-0000	GENERAL SUPPLIES	800	14,260	3,000	212	4,000	12	4,000	0	0.0%
Total Supplies		2,315	15,784	4,600	1,953	5,600	14,886	8,850	3,250	58.0%
OTHER SERVICES AND CHARGES										
631-00-4301-0000	AUDITING & ACCOUNTING	0	0	0	0	0	6,000	0	0	N/A
631-00-4302-0000	CONSULTING FEES	0	0	0	0	0	0	0	0	N/A
631-00-4302-0005	MS4 (DO NOT USE)	0	0	0	0	0	0	0	0	N/A
631-00-4302-0009	MS4 SERVICES	9,930	2,111	5,000	28,976	0	10,676	0	0	N/A
631-00-4303-0000	ENGINEERING FEES	34,224	68,515	35,000	29,824	40,000	178,344	45,000	5,000	12.5%
631-00-4304-0000	LEGAL FEES	0	7,133	15,000	2,496	15,000	3,886	15,000	0	0.0%
631-00-4312-0000	ENGINEERING	0	0	0	0	5,000	0	5,000	0	0.0%
631-00-4321-0000	COMMUNICATIONS - VOICE/DATA	576	0	0	0	0	0	0	0	N/A
631-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	0	0	0	0	0	0	3,000	3,000	N/A
631-00-4351-0000	PRINTING AND PUBLISHING	0	0	0	191	0	0	0	0	N/A
631-00-4360-0000	INSURANCE	0	0	0	0	0	0	0	0	N/A
631-00-4380-0000	UTILITY SERVICES	0	0	0	0	0	0	0	0	N/A
631-00-4400-0000	CONTRACTUAL SERVICES	10,662	26,033	10,000	9,177	10,000	5,742	10,000	0	0.0%
631-00-4410-0000	RENTALS	0	0	2,000	0	2,000	0	2,000	0	0.0%
631-00-4420-0000	DEPRECIATION	59,395	63,641	62,000	68,095	70,000	0	75,000	5,000	7.1%
631-00-4433-0000	DUES AND SUBSCRIPTIONS	737	720	4,000	0	2,000	0	2,000	0	0.0%
631-00-4437-0000	TAXES/LICENSES	0	6,852	0	0	1,200	0	1,200	0	0.0%
631-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	0	0	0	N/A
631-00-4450-0000	BANK SERVICE CHARGES	0	2,710	3,100	3,049	3,100	982	3,100	0	0.0%
631-00-4499-0000	FEMA ELIGIBLE EXPENSES	0	0	0	0	0	0	0	0	N/A
631-00-4610-0000	LAND	0	0	0	4,892	0	0	0	0	N/A
631-00-4620-0000	BUILDINGS & STRUCTURES	0	0	0	0	0	0	0	0	N/A
631-00-4640-0000	MACHINERY & EQUIPMENT	0	0	0	0	0	0	0	0	N/A
631-00-4680-0000	OTHER IMPROVEMENTS	0	19,365	0	1,671	0	(11,848)	0	0	N/A
Total Other Services and Charges		115,524	197,080	136,100	148,371	148,300	193,782	161,300	13,000	8.8%
NON-OPERATING EXPENSES										
631-00-4711-0000	BOND INTEREST	0	0	0	14,497	37,469	17,396	46,237	8,768	23.4%
631-00-4720-0000	FISCAL AGENT FEES	0	0	0	0	2,500	0	500	(2,000)	-80.0%
631-00-4730-0000	BOND ISSUANCE COSTS	0	0	0	26,668	0	0	7,500	7,500	N/A
631-00-4810-0000	RESIDUAL EQUITY TRANSFERS	0	0	0	0	0	0	0	0	N/A
631-00-4820-0000	OPERATING TRANSFERS	0	0	0	0	0	0	0	0	N/A
631-00-4820-0000	TRANSFERS FOR CIP STREETS	168,325	9,806	0	0	0	0	0	0	N/A
Total Non-Operating Expenses		168,325	9,806	0	41,165	39,969	17,396	54,237	14,268	35.7%
Total Expenses		317,300	329,327	210,462	247,090	267,457	253,083	301,859	34,402	12.9%

Stormwater Management Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 05/31/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
	Change in Net Position	501,202	330,229	195,002	236,037	165,543	(143,935)	169,701	4,158	2.5%
	Non-Cash: Depreciation						75,000			
	Bond Proceeds						2,267,499			
								Strawberry Ln reconstruct 469,066		
								Strawberry Ln drainage N 1,071,509		
								Strawberry Ln drainage S 381,924		
								Strawberry Ct 40,000		
								Peach Circle 25,000		
								Shorewood Ln ravine 280,000		
	Bond Principal						(52,423)			
	Capital Acquisitions - Infrastructure						(2,267,499)			
								Strawberry Ln reconstruct 469,066		
								Strawberry Ln drainage N 1,071,509		
								Strawberry Ln drainage S 381,924		
								Strawberry Ct 40,000		
								Peach Circle 25,000		
								Shorewood Ln ravine 280,000		
	Capital Acquisitions - Other						(228,100)			
								catch basin; street sweepings disposal;		
								culverts; sediment cleaning		
	Change in Cash							(35,822)		

FACT SHEET: The Coronavirus State and Local Fiscal Recovery Funds Will Deliver \$350 Billion for State, Local, Territorial, and Tribal Governments to Respond to the COVID-19 Emergency and Bring Back Jobs

May 10, 2021

Aid to state, local, territorial, and Tribal governments will help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery

Today, the U.S. Department of the Treasury announced the launch of the Coronavirus State and Local Fiscal Recovery Funds, established by the American Rescue Plan Act of 2021, to provide \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments. Treasury also released details on how these funds can be used to respond to acute pandemic response needs, fill revenue shortfalls among these governments, and support the communities and populations hardest-hit by the COVID-19 crisis. With the launch of the Coronavirus State and Local Fiscal Recovery Funds, eligible jurisdictions will be able to access this funding in the coming days to address these needs.

State, local, territorial, and Tribal governments have been on the frontlines of responding to the immense public health and economic needs created by this crisis – from standing up vaccination sites to supporting small businesses – even as these governments confronted revenue shortfalls during the downturn. As a result, these governments have endured unprecedented strains, forcing many to make untenable choices between laying off educators, firefighters, and other frontline workers or failing to provide other services that communities rely on. Faced with these challenges, state and local governments have cut over 1 million jobs since the beginning of the crisis. The experience of prior economic downturns has shown that budget pressures like these often result in prolonged fiscal austerity that can slow an economic recovery.

To support the immediate pandemic response, bring back jobs, and lay the groundwork for a strong and equitable recovery, the American Rescue Plan Act of 2021 established the Coronavirus State and Local Fiscal Recovery Funds, designed to deliver \$350 billion to state, local, territorial, and Tribal governments to bolster their response to the COVID-19 emergency and its economic impacts. Today, Treasury is launching this much-needed relief to:

- Support urgent COVID-19 response efforts to continue to decrease spread of the virus and bring the pandemic under control;
- Replace lost public sector revenue to strengthen support for vital public services and help retain jobs;
- Support immediate economic stabilization for households and businesses; and,
- Address systemic public health and economic challenges that have contributed to the unequal impact of the pandemic on certain populations.

The Coronavirus State and Local Fiscal Recovery Funds provide substantial flexibility for each jurisdiction to meet local needs—including support for households, small businesses, impacted industries, essential workers, and the communities hardest-hit by the crisis. These funds also deliver resources that recipients can invest in building, maintaining, or upgrading their water, sewer, and broadband infrastructure.

Starting today, eligible state, territorial, metropolitan city, county, and Tribal governments may request Coronavirus State and Local Fiscal Recovery Funds through the Treasury Submission Portal. Concurrent with this program launch, Treasury has published an Interim Final Rule that implements the provisions of this program.

FUNDING AMOUNTS

The American Rescue Plan provides a total of \$350 billion in Coronavirus State and Local Fiscal Recovery Funds to help eligible state, local, territorial, and Tribal governments meet their present needs and build the foundation for a strong recovery. Congress has allocated this funding to tens of thousands of jurisdictions. These allocations include:

Type	Amount (\$ billions)
States & District of Columbia	\$195.3
Counties	\$65.1
Metropolitan Cites	\$45.6
Tribal Governments	\$20.0
Territories	\$4.5
Non-Entitlement Units of Local Government	\$19.5

Treasury expects to distribute these funds directly to each state, territorial, metropolitan city, county, and Tribal government. Local governments that are classified as non-entitlement units will receive this funding through their applicable state government. Treasury expects to provide further guidance on distributions to non-entitlement units next week.

Local governments should expect to receive funds in two tranches, with 50% provided beginning in May 2021 and the balance delivered 12 months later. States that have experienced a net increase in the unemployment rate of more than 2 percentage points from February 2020 to the latest available data as of the date of certification will receive their full allocation of funds in a single payment; other states will receive funds in two equal tranches. Governments of U.S. territories will receive a single payment. Tribal governments will receive two payments, with the first payment available in May and the second payment, based on employment data, to be delivered in June 2021.

USES OF FUNDING

Coronavirus State and Local Fiscal Recovery Funds provide eligible state, local, territorial, and Tribal governments with a substantial infusion of resources to meet pandemic response needs and rebuild a stronger, more equitable economy as the country recovers. Within the categories of eligible uses, recipients have broad flexibility to decide how best to use this funding to meet the needs of their communities. Recipients may use Coronavirus State and Local Fiscal Recovery Funds to:

- **Support public health expenditures**, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
- **Address negative economic impacts caused by the public health emergency**, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
- **Replace lost public sector revenue**, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
- **Provide premium pay for essential workers**, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet.

Within these overall categories, Treasury’s Interim Final Rule provides guidelines and principles for determining the types of programs and services that this funding can support, together with examples of allowable uses that recipients may consider. As described below, Treasury has also designed these provisions to take into consideration the disproportionate impacts of the COVID-19 public health emergency on those hardest-hit by the pandemic.

1. Supporting the public health response

Mitigating the impact of COVID-19 continues to require an unprecedented public health response from state, local, territorial, and Tribal governments. Coronavirus State and Local Fiscal Recovery Funds provide resources to meet these needs through the provision of care for those impacted by the virus and through services that address disparities in public health that have been exacerbated by the pandemic. Recipients may use this funding to address a broad range of public health needs across COVID-19 mitigation, medical expenses, behavioral healthcare, and public health resources. Among other services, these funds can help support:

- **Services and programs to contain and mitigate the spread of COVID-19, including:**
 - ✓ Vaccination programs
 - ✓ Medical expenses
 - ✓ Testing
 - ✓ Contact tracing
 - ✓ Isolation or quarantine
 - ✓ PPE purchases
 - ✓ Support for vulnerable populations to access medical or public health services
 - ✓ Public health surveillance (e.g., monitoring for variants)
 - ✓ Enforcement of public health orders
 - ✓ Public communication efforts
 - ✓ Enhancement of healthcare capacity, including alternative care facilities
 - ✓ Support for prevention, mitigation, or other services in congregate living facilities and schools
 - ✓ Enhancement of public health data systems
 - ✓ Capital investments in public facilities to meet pandemic operational needs
 - ✓ Ventilation improvements in key settings like healthcare facilities

- **Services to address behavioral healthcare needs exacerbated by the pandemic, including:**
 - ✓ Mental health treatment
 - ✓ Substance misuse treatment
 - ✓ Other behavioral health services
 - ✓ Hotlines or warmlines
 - ✓ Crisis intervention
 - ✓ Services or outreach to promote access to health and social services
- **Payroll and covered benefits expenses** for public health, healthcare, human services, public safety and similar employees, to the extent that they work on the COVID-19 response. For public health and safety workers, recipients can use these funds to cover the full payroll and covered benefits costs for employees or operating units or divisions primarily dedicated to the COVID-19 response.

2. **Addressing the negative economic impacts caused by the public health emergency**

The COVID-19 public health emergency resulted in significant economic hardship for many Americans. As businesses closed, consumers stayed home, schools shifted to remote education, and travel declined precipitously, over 20 million jobs were lost between February and April 2020. Although many have since returned to work, as of April 2021, the economy remains more than 8 million jobs below its pre-pandemic peak, and more than 3 million workers have dropped out of the labor market altogether since February 2020.

To help alleviate the economic hardships caused by the pandemic, Coronavirus State and Local Fiscal Recovery Funds enable eligible state, local, territorial, and Tribal governments to provide a wide range of assistance to individuals and households, small businesses, and impacted industries, in addition to enabling governments to rehire public sector staff and rebuild capacity. Among these uses include:

- **Delivering assistance to workers and families**, including aid to unemployed workers and job training, as well as aid to households facing food, housing, or other financial insecurity. In addition, these funds can support survivor's benefits for family members of COVID-19 victims.
- **Supporting small businesses**, helping them to address financial challenges caused by the pandemic and to make investments in COVID-19 prevention and mitigation tactics, as well as to provide technical assistance. To achieve these goals, recipients may employ this funding to execute a broad array of loan, grant, in-kind assistance, and counseling programs to enable small businesses to rebound from the downturn.
- **Speeding the recovery of the tourism, travel, and hospitality sectors**, supporting industries that were particularly hard-hit by the COVID-19 emergency and are just now beginning to mend. Similarly impacted sectors within a local area are also eligible for support.
- **Rebuilding public sector capacity**, by rehiring public sector staff and replenishing unemployment insurance (UI) trust funds, in each case up to pre-pandemic levels. Recipients may also use this funding to build their internal capacity to successfully implement economic relief programs, with investments in data analysis, targeted outreach, technology infrastructure, and impact evaluations.

3. Serving the hardest-hit communities and families

While the pandemic has affected communities across the country, it has disproportionately impacted low-income families and communities of color and has exacerbated systemic health and economic inequities. Low-income and socially vulnerable communities have experienced the most severe health impacts. For example, counties with high poverty rates also have the highest rates of infections and deaths, with 223 deaths per 100,000 compared to the U.S. average of 175 deaths per 100,000.

Coronavirus State and Local Fiscal Recovery Funds allow for a broad range of uses to address the disproportionate public health and economic impacts of the crisis on the hardest-hit communities, populations, and households. Eligible services include:

- **Addressing health disparities and the social determinants of health**, through funding for community health workers, public benefits navigators, remediation of lead hazards, and community violence intervention programs;
- **Investments in housing and neighborhoods**, such as services to address individuals experiencing homelessness, affordable housing development, housing vouchers, and residential counseling and housing navigation assistance to facilitate moves to neighborhoods with high economic opportunity;
- **Addressing educational disparities** through new or expanded early learning services, providing additional resources to high-poverty school districts, and offering educational services like tutoring or afterschool programs as well as services to address social, emotional, and mental health needs; and,
- **Promoting healthy childhood environments**, including new or expanded high quality childcare, home visiting programs for families with young children, and enhanced services for child welfare-involved families and foster youth.

Governments may use Coronavirus State and Local Fiscal Recovery Funds to support these additional services if they are provided:

- within a Qualified Census Tract (a low-income area as designated by the Department of Housing and Urban Development);
- to families living in Qualified Census Tracts;
- by a Tribal government; or,
- to other populations, households, or geographic areas disproportionately impacted by the pandemic.

4. Replacing lost public sector revenue

State, local, territorial, and Tribal governments that are facing budget shortfalls may use Coronavirus State and Local Fiscal Recovery Funds to avoid cuts to government services. With these additional resources, recipients can continue to provide valuable public services and ensure that fiscal austerity measures do not hamper the broader economic recovery.

Many state, local, territorial, and Tribal governments have experienced significant budget shortfalls, which can yield a devastating impact on their respective communities. Faced with budget shortfalls and pandemic-related uncertainty, state and local governments cut staff in all 50 states. These budget shortfalls and staff cuts are particularly problematic at present, as these entities are on the front lines of battling the COVID-19 pandemic and helping citizens weather the economic downturn.

Recipients may use these funds to replace lost revenue. Treasury's Interim Final Rule establishes a methodology that each recipient can use to calculate its reduction in revenue. Specifically, recipients will compute the extent of their reduction in revenue by comparing their actual revenue to an alternative representing what could have been expected to occur in the absence of the pandemic. Analysis of this expected trend begins with the last full fiscal year prior to the public health emergency and projects forward at either (a) the recipient's average annual revenue growth over the three full fiscal years prior to the public health emergency or (b) 4.1%, the national average state and local revenue growth rate from 2015-18 (the latest available data).

For administrative convenience, Treasury's Interim Final Rule allows recipients to presume that any diminution in actual revenue relative to the expected trend is due to the COVID-19 public health emergency. Upon receiving Coronavirus State and Local Fiscal Recovery Funds, recipients may immediately calculate the reduction in revenue that occurred in 2020 and deploy funds to address any shortfall. Recipients will have the opportunity to re-calculate revenue loss at several points through the program, supporting those entities that experience a lagged impact of the crisis on revenues.

Importantly, once a shortfall in revenue is identified, recipients will have broad latitude to use this funding to support government services, up to this amount of lost revenue.

5. Providing premium pay for essential workers

Coronavirus State and Local Fiscal Recovery Funds provide resources for eligible state, local, territorial, and Tribal governments to recognize the heroic contributions of essential workers. Since the start of the public health emergency, essential workers have put their physical well-being at risk to meet the daily needs of their communities and to provide care for others.

Many of these essential workers have not received compensation for the heightened risks they have faced and continue to face. Recipients may use this funding to provide premium pay directly, or through grants to private employers, to a broad range of essential workers who must be physically present at their jobs including, among others:

- | | |
|---|---|
| ✓ Staff at nursing homes, hospitals, and home-care settings | ✓ Truck drivers, transit staff, and warehouse workers |
| ✓ Workers at farms, food production facilities, grocery stores, and restaurants | ✓ Childcare workers, educators, and school staff |
| ✓ Janitors and sanitation workers | ✓ Social service and human services staff |
| ✓ Public health and safety staff | |

Treasury's Interim Final Rule emphasizes the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker's total pay above 150% of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers.

In addition, employers are both permitted and encouraged to use Coronavirus State and Local Fiscal Recovery Funds to offer retrospective premium pay, recognizing that many essential workers have not yet received additional compensation for work performed. Staff working for third-party contractors in eligible sectors are also eligible for premium pay.

6. Investing in water and sewer infrastructure

Recipients may use Coronavirus State and Local Fiscal Recovery Funds to invest in necessary improvements to their water and sewer infrastructures, including projects that address the impacts of climate change.

Recipients may use this funding to invest in an array of drinking water infrastructure projects, such as building or upgrading facilities and transmission, distribution, and storage systems, including the replacement of lead service lines.

Recipients may also use this funding to invest in wastewater infrastructure projects, including constructing publicly-owned treatment infrastructure, managing and treating stormwater or subsurface drainage water, facilitating water reuse, and securing publicly-owned treatment works.

To help jurisdictions expedite their execution of these essential investments, Treasury's Interim Final Rule aligns types of eligible projects with the wide range of projects that can be supported by the Environmental Protection Agency's Clean Water State Revolving Fund and Drinking Water State Revolving Fund. Recipients retain substantial flexibility to identify those water and sewer infrastructure investments that are of the highest priority for their own communities.

Treasury's Interim Final Rule also encourages recipients to ensure that water, sewer, and broadband projects use strong labor standards, including project labor agreements and community benefits agreements that offer wages at or above the prevailing rate and include local hire provisions.

7. Investing in broadband infrastructure

The pandemic has underscored the importance of access to universal, high-speed, reliable, and affordable broadband coverage. Over the past year, millions of Americans relied on the internet to participate in remote school, healthcare, and work.

Yet, by at least one measure, 30 million Americans live in areas where there is no broadband service or where existing services do not deliver minimally acceptable speeds. For millions of other Americans, the high cost of broadband access may place it out of reach. The American Rescue Plan aims to help remedy these shortfalls, providing recipients with flexibility to use Coronavirus State and Local Fiscal Recovery Funds to invest in broadband infrastructure.

Recognizing the acute need in certain communities, Treasury's Interim Final Rule provides that investments in broadband be made in areas that are currently unserved or underserved—in other words, lacking a wireline connection that reliably delivers minimum speeds of 25 Mbps download and 3 Mbps upload. Recipients are also encouraged to prioritize projects that achieve last-mile connections to households and businesses.

Using these funds, recipients generally should build broadband infrastructure with modern technologies in mind, specifically those projects that deliver services offering reliable 100 Mbps download and 100

Mbps upload speeds, unless impracticable due to topography, geography, or financial cost. In addition, recipients are encouraged to pursue fiber optic investments.

In view of the wide disparities in broadband access, assistance to households to support internet access or digital literacy is an eligible use to respond to the public health and negative economic impacts of the pandemic, as detailed above.

8. Ineligible Uses

Coronavirus State and Local Fiscal Recovery Funds provide substantial resources to help eligible state, local, territorial, and Tribal governments manage the public health and economic consequences of COVID-19. Recipients have considerable flexibility to use these funds to address the diverse needs of their communities.

To ensure that these funds are used for their intended purposes, the American Rescue Plan Act also specifies two ineligible uses of funds:

- **States and territories may not use this funding to directly or indirectly offset a reduction in net tax revenue due to a change in law from March 3, 2021 through the last day of the fiscal year in which the funds provided have been spent.** The American Rescue Plan ensures that funds needed to provide vital services and support public employees, small businesses, and families struggling to make it through the pandemic are not used to fund reductions in net tax revenue. Treasury's Interim Final Rule implements this requirement. If a state or territory cuts taxes, they must demonstrate how they paid for the tax cuts from sources other than Coronavirus State Fiscal Recovery Funds—by enacting policies to raise other sources of revenue, by cutting spending, or through higher revenue due to economic growth. If the funds provided have been used to offset tax cuts, the amount used for this purpose must be paid back to the Treasury.
- **No recipient may use this funding to make a deposit to a pension fund.** Treasury's Interim Final Rule defines a "deposit" as an extraordinary contribution to a pension fund for the purpose of reducing an accrued, unfunded liability. While pension deposits are prohibited, recipients may use funds for routine payroll contributions for employees whose wages and salaries are an eligible use of funds.

Treasury's Interim Final Rule identifies several other ineligible uses, including funding debt service, legal settlements or judgments, and deposits to rainy day funds or financial reserves. Further, general infrastructure spending is not covered as an eligible use outside of water, sewer, and broadband investments or above the amount allocated under the revenue loss provision. While the program offers broad flexibility to recipients to address local conditions, these restrictions will help ensure that funds are used to augment existing activities and address pressing needs.