

**CITY OF SHOREWOOD
TRUTH-IN-TAXATION PUBLIC HEARING
MONDAY, DECEMBER 6, 2021**

**5755 COUNTRY CLUB ROAD
COUNCIL CHAMBERS
7:00 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 MEETING

Mayor Labadie____
Siakel____
Johnson____
Callies____
Gorham____

A. Roll Call

B. Review and Adopt Agenda

Attachments

2. TRUTH-IN-TAXATION PUBLIC MEETING

A. Truth-In-Taxation Presentation

Finance Director Memo

B. Public Comment

3. ADJOURN



City of Shorewood Council Meeting Item

Title / Subject: 2021 Truth-in-Taxation Presentation

Meeting Date: December 6, 2021

Prepared by: Joe Rigdon, Finance Director

Reviewed by: Greg Lerud, City Administrator

Attachments: Notable Budget Changes
General Fund 2022 Budget
Shorewood Community & Event Center 2022 Budget
Enterprise Funds 2022 Budgets
Capital Improvement Plan Projects 2022-2037

Policy Consideration: The City Council is required by statute to consider public input at this Truth-In-Taxation meeting prior to adopting the property tax levy and budget for 2022.

The City Council holds a public meeting to allow taxpayers to discuss the budget in general, department budgets, and the amount of property taxes levied by the City of Shorewood.

This meeting is not structured for property owners to discuss individual property values, which were set earlier in the year at the Open Book and Board of Review process held from April through June.

The required elements for the Truth-in-Taxation process are:

1. The proposed property tax levy must be certified to the county auditor by September 30.
2. The public meeting is held at the scheduled time and place indicated on the TNT notice.
3. The proposed budget and property tax levy are discussed at the meeting.
4. The public is invited and allowed to speak and to ask questions concerning the budget and proposed property taxes at the public meeting.
5. The final property tax levy and the final budget are adopted.
6. The final property tax levy may not exceed the preliminary certified property tax levy.
7. The final property tax levy must be certified to the county auditor by no later than December 28.
8. The Certification of Truth in Taxation Compliance form is filed with the Minnesota Department of Revenue after the final property tax levy is adopted, but no later than December 28.

Background: The property tax system's general timeline is as follows:

- January 2, 2021 – A property market value is set for each parcel in the City by the Hennepin County Assessor.
- March, 2021 – Valuation notices are sent to each parcel with the new estimated property value.
- April-June, 2021 – Open Book meeting and valuation appeals to the Hennepin County Board of Equalization. This will finalize the value to be used for Truth-in-Taxation estimates and 2022 property taxes.

Mission Statement: *The City of Shorewood is committed to providing residents quality public services, a healthy environment, a variety of attractive amenities, a sustainable tax base, and sound financial management through effective, efficient, and visionary leadership.*

- July-September, 2021 – City Council discusses the General Fund budget and property tax levy for 2022.
- September 30, 2021 – The preliminary tax levy is certified to Hennepin County.
- November, 2021 – A Truth-in-Taxation parcel-specific notice is mailed to each property owner with the estimated taxes identified for each taxing jurisdiction - County, City, School District, Metropolitan Council, Watershed District, and other minor taxing districts.
- December 6, 2021 – Shorewood City Council holds the Truth-in-Taxation meeting.
- December 13, 2021 – Shorewood City Council adopts a tax levy and budget for 2022.
- December 28, 2021 – Final tax levy is certified to Hennepin County and Certification of Truth in Taxation Compliance form is filed with the Minnesota Department of Revenue.
- May 15, 2022 – 2022 first half taxes are due at Hennepin County.

General Fund Budget & Property Tax Levy:

On September 13, 2021, the City of Shorewood adopted the proposed 2022 General Fund budget. In addition, the city adopted the “2022 Proposed Levy Certification” for submission to the Hennepin County Auditor.

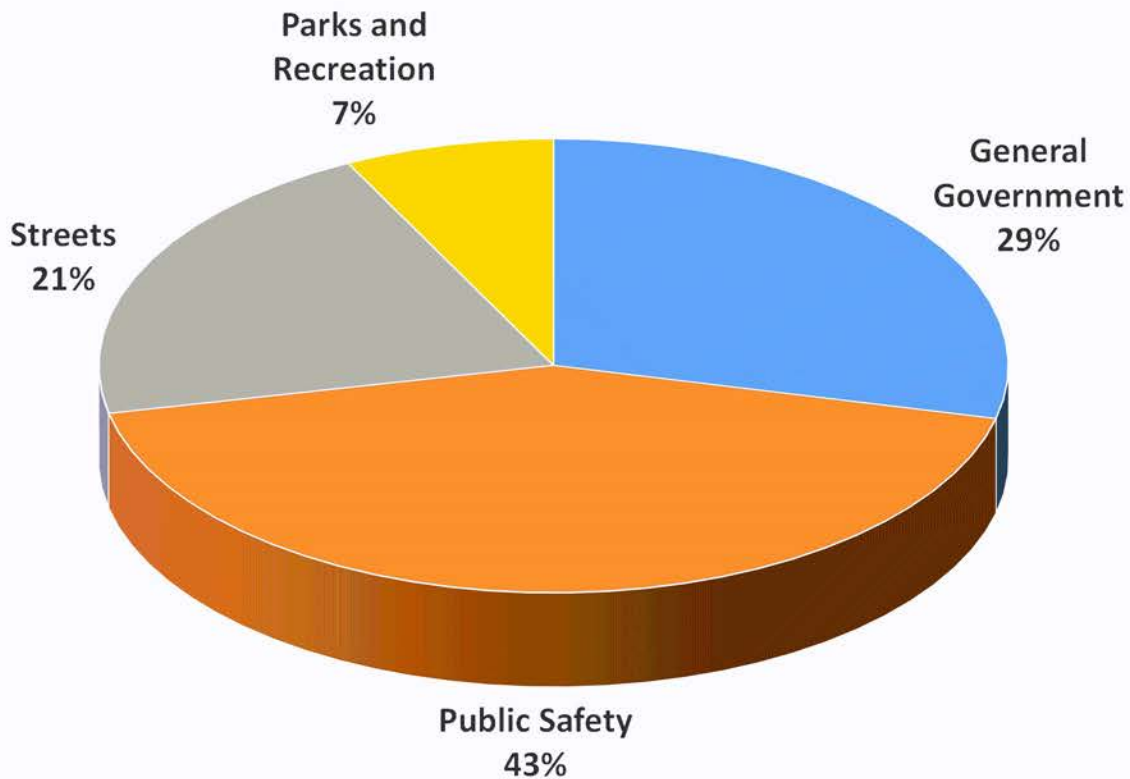
Expenditures:

Overall proposed 2022 General Fund expenditures and transfers out are preliminarily budgeted at \$5,932,098 or a 4.4% 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



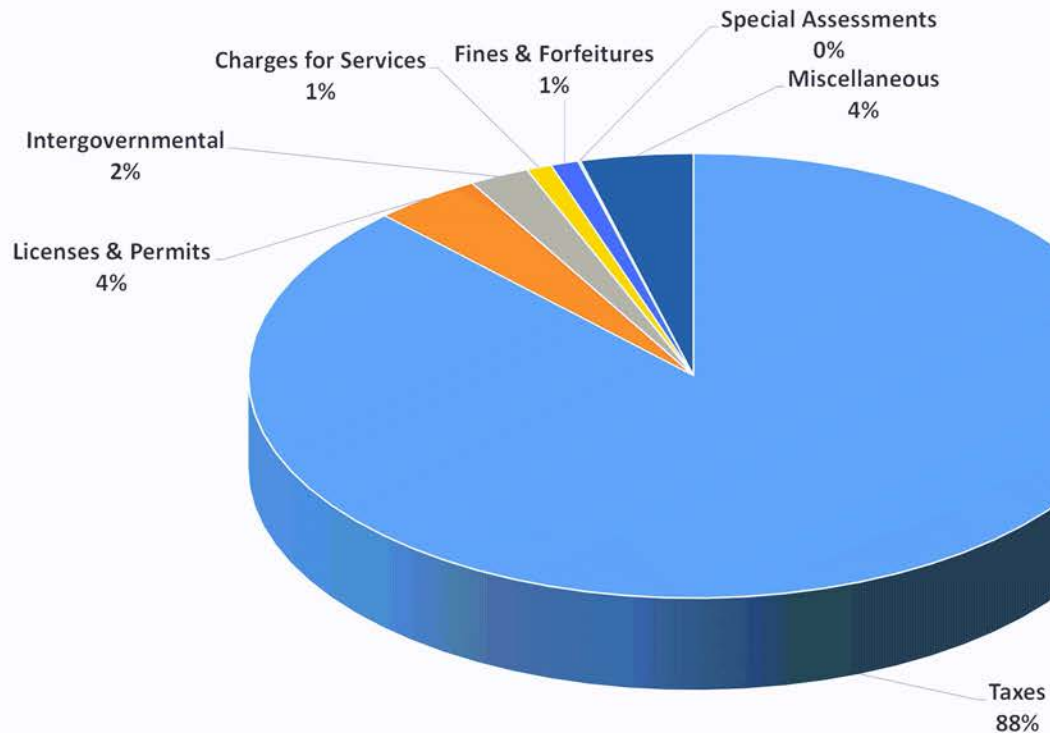
Revenues:

For the 2022 budget, no use of reserves is included, resulting in a structurally balanced budget. To balance the 2021 General Fund budget, a “use of reserves” of \$193,482 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.

General Fund 2022 revenues and transfers in are preliminarily budgeted at \$5,932,098 (equivalent to expenditures and transfers out), 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.

Non-tax revenues make up 12.2% of the budget and are projected to increase by 2.1%.

General Fund Revenues and Transfers In 2021 Proposed Budget



Property Tax Levy:

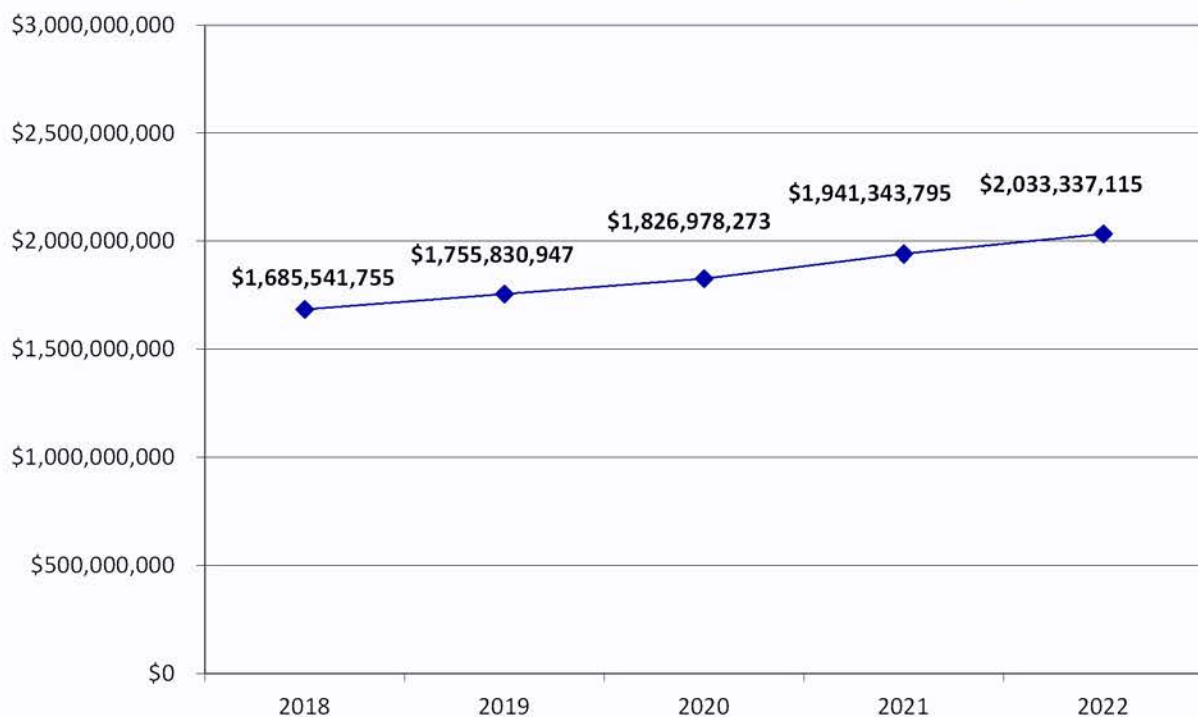
The City's 2022 overall preliminary property tax levy of \$6,173,291 is 3.3% or \$199,548 higher than the 2021 total levy of \$5,973,743. The General Fund portion of the property tax levy is proposed to increase by \$429,000, or 9.0%, with all other non-General Fund tax levies (capital and debt levies) budgeted to decrease \$229,452, or 19.2%. The largest impact in the expenditures increase is within public safety, accounting for \$112,985 of the overall increase of \$250,679.

Based on property tax capacity estimates of a 4.7% increase, the City is proposing to decrease the payable 2022 City tax rate by 1.2% from 27.659% in 2021 to 27.314% in 2022.

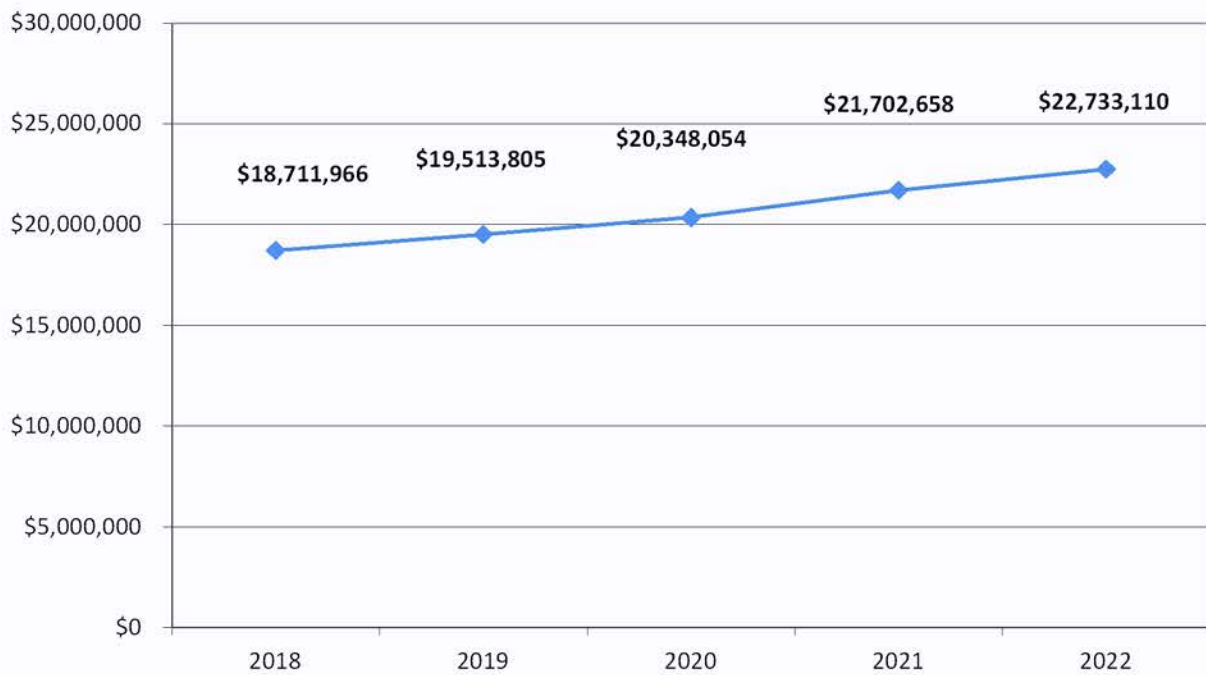
Individual fund property tax levies are as follows:

General Fund	\$5,207,853
Debt Service Funds (EDA):	
2017A Public Project Lease Revenue	
Refunding Bonds	\$96,065
Debt Service Funds (City):	
2020A G.O. Street Reconstruction Bonds	\$232,482
2021A G.O. Street Reconstruction Bonds	\$282,891
Capital Project Funds:	
Equipment Replacement	\$118,000
Street Improvements	\$118,000
Park Improvements	<u>\$118,000</u>
	<u>\$6,173,291</u>

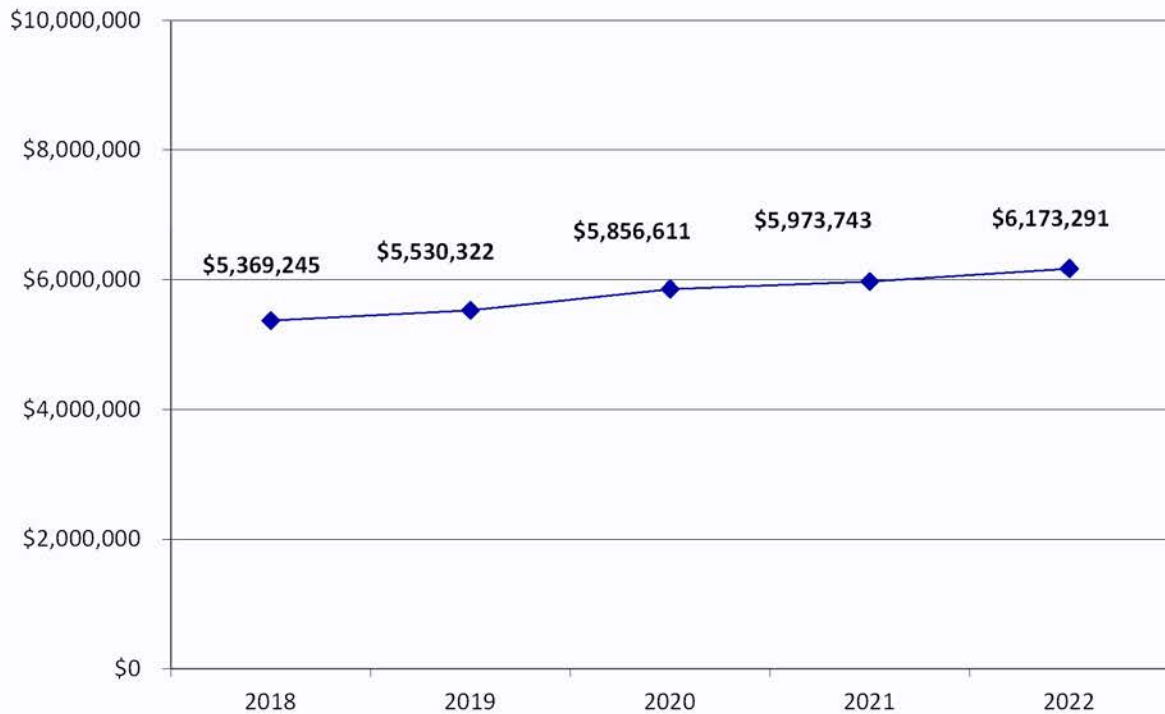
TAXABLE MARKET VALUE



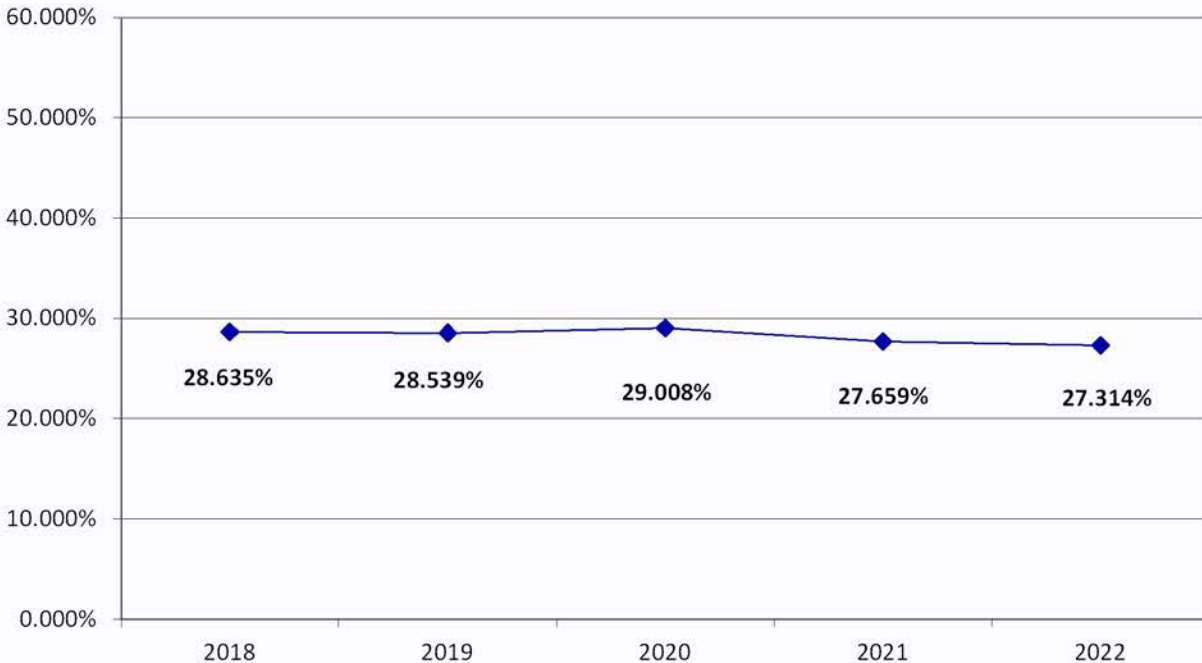
TAX CAPACITY



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 1.2% 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	27.314%	\$494	(\$6)	-1.2%
\$400,000	\$3,988	27.314%	\$1,089	(\$14)	-1.2%
\$600,000	\$6,250	27.314%	\$1,707	(\$22)	-1.2%
\$800,000	\$8,750	27.314%	\$2,390	(\$30)	-1.2%
\$1,000,000	\$11,250	27.314%	\$3,073	(\$39)	-1.2%

The City's overall market value increased by 4.7% 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		City Local	City	Property	Percentage
2022	Tax	Tax Capacity	Property	Taxes	Tax
<i>INCREASE OF</i>	Capacity	Rate	Taxes	Increase	Increase
<i>4.0%</i>	2022	Pay 2022	2022	(Decrease)	(Decrease)
\$208,000	\$1,895	27.314%	\$518	\$18	3.5%
\$416,000	\$4,160	27.314%	\$1,136	\$33	3.0%
\$624,000	\$6,550	27.314%	\$1,789	\$60	3.5%
\$832,000	\$9,150	27.314%	\$2,499	\$79	3.3%
\$1,040,000	\$11,750	27.314%	\$3,209	\$98	3.1%

Level of change to the overall 2022 property tax levy. The preliminary budget includes a 3.3% 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 3.3% percentage increase in the total levy, along the lines of a 1.2% decrease to a 3.5% 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 1.2% decrease to the local tax rate is included in the preliminary budget. As can be seen from the previous tables, a 3.3% levy increase results in a \$22 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 \$60.

The City Council adopted a preliminary General Fund budget and 3.3% property tax levy increase on 9/13/21. That information was sent to Hennepin County who used the County Assessor's property values to determine an estimated tax rate for each overlapping jurisdiction. This information was combined with preliminary tax information from other taxing jurisdictions to create a Truth-in-Taxation statement for each property.

Shorewood Community & Event Center Budget:

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 Fund Budgets:

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.

Capital Improvement Plan 2022-2031/2037:

On an annual basis, the City Council adopts a Capital Improvement Plan (CIP). The CIP lists major capital improvements, and the sources to pay for them. Items in the CIP are not mandated, and the Council reviews capital spending throughout the year. The CIP provides an estimation of the timing and cost of future projects.

- Shorewood Community & Event Center (SCEC): Capital items for the SCEC include building improvements and equipment for the Center. Transfers from the General Fund are the planned source to pay for these items.
- Park Improvements: The parks CIP includes funds for parks and playground replacements and improvements. For 2021, the annual levy to the parks fund was \$100,000, and is proposed to increase to \$118,000 for 2022. Projects being proposed for 2022 include:
 - Freeman Park Overlay Trails: \$200,000
- Equipment Replacement: The majority of the CIP for equipment replacement pertains to Public Works items, but also includes some administrative technology items. For 2021, the annual levy to the equipment fund was \$100,000, and is proposed to increase to \$118,000 in 2022. Projects being proposed for 2021 include various vehicles and equipment.
- Street Improvements: City staff has discussed overall infrastructure system recommendations and is proposing the following projects for 2022:
 - Shorewood Oaks Drainage (storm)
 - Grant Street Drainage (storm)
 - Smithtown Pond/Freeman Park Outlet (storm)
 - Smithtown Pond Trail Connection (streets)
 - Stream Restoration – Smithtown/Freeman: scoping, permitting, design (storm)
 - Shorewood Lane Ravine (storm)
 - Mill & Overlay (streets)

An annual base tax levy of \$118,000 is proposed for 2022 to pay for smaller street-related projects.

For each of the applicable proposed street and utility improvement projects, it is assumed that the Water, Sewer, and Stormwater funds will fund associated utility costs. Without financing assistance and beginning in 2020, the Street Improvement fund activities were originally projected to result in a significant fund deficit. In addition, the City's utility funds were projected to be significantly depleted. In order to complete the proposed street and utility projects, Street Reconstruction bonds and utility revenue bonds are proposed to be issued periodically to allow for the spreading of repayments over a period of years. To repay the

bonded debt, a combination of annual property tax levies and utility fund rate increases and contributions will be necessary.

- **Utility Funds:** The Capital Improvement plans for Water, Sewer, and Stormwater funds include equipment, portions of street infrastructure projects, as well as maintenance and preventative maintenance items. In order to finance the improvements, bonded debt with debt service repayments supported by utility revenues and franchise fees will be necessary.

Financial or Budget Considerations:

The proposed General Fund budget is unchanged from the preliminary budget approved in September 2021. The property tax levy presented at this meeting is also the same as the preliminary property tax levy certified to Hennepin County in September 2021. This raises the 2022 property tax levy 3.3% higher than the 2021 property tax levy.

Options: If time does not allow all interested parties to provide input or the City Council would like more time to discuss the budget and/or property tax levy, the public meeting may be continued at the 12/13/21 City Council meeting.

Recommendation / Action Requested: Staff recommends that the City Council hold the public meeting and accept public input on the proposed budget and property tax levy.

Next Steps and Timelines: The 2022 final General Fund budget and property tax levy will be on the 12/13/21 City Council agenda for approval. Additionally, the 2022-2030/2037 Capital Improvement Plan and 2022 budgets for the Shorewood Community & Event Center, capital project funds, and enterprise funds will be on the agenda for approval.

Connection to Vision / Mission: This item contributes to sound financial management by providing effective City services at a reasonable price.

**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	74,951	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	Franchise Fees	315,000	Franchise fees formerly recorded in Streets Fund
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
2022 Budget
Summary**

Account Number	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
<u>REVENUES</u>									
<u>TAXES</u>									
TOTAL LEVY			5,856,611		5,973,743	0	6,173,291	199,548	3.3%
LESS: NON-GENERAL FUND LEVIES			0		(1,194,890)	0	(965,438)	229,452	-19.2%
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	500,354	232,225	0	0.0%
Intergovernmental	125,140	120,445	123,500	740,716	133,000	100,599	129,450	(3,550)	-2.7%
Charges for Services	57,761	65,656	52,860	49,882	52,860	70,354	54,570	1,710	3.2%
Fines & Forfeitures	67,734	65,575	60,000	52,115	60,000	43,516	60,000	0	0.0%
Special Assessments	3,846	10,822	5,000	5,395	5,000	2,616	5,000	0	0.0%
Miscellaneous	225,690	275,260	211,000	272,006	201,000	203,406	218,000	17,000	8.5%
TOTAL REVENUES	6,388,804	6,574,663	6,541,196	7,514,985	5,462,938	920,845	5,907,098	444,160	8.1%
<u>OTHER FINANCING SOURCES</u>									
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	945,845	5,932,098	444,160	8.1%
<u>EXPENDITURES</u>									
<u>GENERAL GOVERNMENT</u>									
Council	77,233	79,283	84,100	83,240	88,600	79,462	88,600	0	0.0%
Administration	443,412	469,296	502,656	500,607	554,733	464,378	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	209,730	218,674	8,132	3.9%
Professional Services	236,627	233,753	252,000	238,767	278,000	241,678	279,000	1,000	0.4%
Planning	233,651	242,068	230,434	257,846	266,196	293,900	272,790	6,594	2.5%
Municipal Buildings	169,005	183,484	197,250	203,328	203,200	290,748	249,200	46,000	22.6%
TOTAL GENERAL GOVERNMENT	1,362,881	1,397,824	1,495,185	1,524,219	1,601,821	1,579,896	1,706,194	104,373	6.5%
<u>PUBLIC SAFETY</u>									
Police	1,453,368	1,487,082	1,507,501	1,522,180	1,552,548	1,557,722	1,616,070	63,522	4.1%
Fire	651,925	678,797	693,325	693,325	707,909	706,969	744,907	36,998	5.2%
Protective Inspections	216,732	243,911	184,551	140,558	168,045	135,463	180,510	12,465	7.4%
TOTAL PUBLIC SAFETY	2,322,025	2,409,790	2,385,377	2,356,063	2,428,502	2,400,154	2,541,487	112,985	4.7%

General Fund
2022 Budget
Summary

Account Number	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
<u>STREETS</u>									
Engineer	83,057	74,007	90,250	166,908	162,000	105,335	162,000	0	0.0%
Public Works	791,093	821,070	991,688	849,209	943,296	695,968	949,187	5,891	0.6%
Ice and Snow Removal	140,111	148,819	113,070	94,486	119,333	80,641	130,218	10,885	9.1%
TOTAL STREETS	1,014,261	1,043,896	1,195,008	1,110,603	1,224,629	881,944	1,241,405	16,776	1.4%
<u>PARKS AND RECREATION</u>									
Park Maintenance	221,580	193,177	258,939	208,457	258,332	194,697	274,040	15,708	6.1%
Recreation	52,953	58,697	65,657	64,145	65,835	53,546	66,672	837	1.3%
TOTAL PARKS AND RECREATION	274,533	251,874	324,596	272,602	324,168	248,243	340,713	16,545	5.1%
TOTAL EXPENDITURES	4,973,700	5,103,384	5,400,166	5,263,487	5,579,120	5,110,237	5,829,798	250,679	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	5,212,537	5,932,098	250,679	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)	(4,266,692)	(0)	193,481	-100.0%

General Fund
2022 Budget
Revenues by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
<u>REVENUES</u>										
<u>TAXES</u>										
TOTAL LEVY				5,856,611		5,973,743		6,173,291	199,548	3.3%
LESS: NON-GENERAL FUND LEVIES				0		(1,194,890)		(965,438)	229,452	-19.2%
101-00-3010-0000	CURRENT AD VALOREM TAXES	5,215,215	5,349,102	5,856,611	5,686,368	4,778,853	2,392,717	5,207,853	429,000	9.0%
101-00-3011-0000	DELINQUENT AD VALOREM TAXES	(6,411)	29,195	0	21,739	0	14,314	0	0	N/A
101-00-3100-0000	FISCAL DISPARITIES	127,622	138,969	0	150,784	0	79,254	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	4,359	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	2,490,644	5,207,853	429,000	9.0%
<u>LICENSES & PERMITS</u>										
101-00-3211-0000	LIQUOR LICENSES	5,069	2,930	3,500	2,093	3,500	3,540	3,500	0	0.0%
101-00-3212-0000	TOBACCO LICENSES	1,250	1,250	500	1,000	500	2,000	500	0	0.0%
101-00-3215-0000	REFUSE COLLECTION LICENSES	1,400	1,475	1,375	1,700	1,375	200	1,375	0	0.0%
101-00-3216-0000	TREE TRIMMING LICENSES	840	930	500	750	500	270	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	2,775	2,400	0	0.0%
101-00-3218-0000	OTHER BUSINESS LICENSES&PEN	684	734	750	884	750	400	750	0	0.0%
101-00-3219-0000	LAWN FERTILIZER LICENSE	280	210	200	210	200	180	200	0	0.0%
101-00-3221-0000	BUILDING PERMITS	12,338	13,162	0	12,053	0	9,904	0	0	N/A
101-24-3221-0000	BUILDING PERMITS	381,203	354,924	180,000	383,366	180,000	376,445	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	102,660	40,000	0	0.0%
101-00-3223-0000	DOG LICENSES	1,824	1,878	2,000	1,525	2,000	1,555	2,000	0	0.0%
101-00-3224-0000	FARM ANIMAL PERMIT	100	150	0	450	0	150	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	500,354	232,225	0	0.0%
<u>INTERGOVERNMENTAL</u>										
101-00-3314-0000	BULLETPROOF VEST GRANT	1,429	0	0	996	500	2,956	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	20	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	97,168	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	455	2,200	450	25.7%
Total Intergovernmental		125,140	120,445	123,500	740,716	133,000	100,599	129,450	(3,550)	-2.7%
<u>CHARGES FOR SERVICES</u>										

General Fund
2022 Budget
Revenues by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
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	21,725	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	(1,359)	0	0	N/A
101-00-3415-0000	SALE OF COPIES	1,129	490	250	98	250	1,362	250	0	0.0%
101-00-3417-0000	SPECIAL ASSESSMENT SEARCHES	175	100	0	125	0	75	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	30,493	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	12,110	5,000	2,000	66.7%
101-00-3473-0000	PARK PROGRAM FEES	130	(65)	0	128	0	945	0	0	N/A
101-53-3473-0000	PARK PROGRAM FEES	0	0	0	0	0	(10)	0	0	N/A
101-00-3474-0000	ARCTIC FEVER DONATIONS	2,356	3,451	2,500	3,950	2,500	1,000	2,210	(290)	-11.6%
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	455	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	1,813	0	0	N/A
101-00-3482-0000	Special Event Permit Fees	250	200	400	100	400	200	400	0	0.0%
Total Charges for Services		57,761	65,656	52,860	49,882	52,860	70,354	54,570	1,710	3.2%
<u>FINES & FORFEITURES</u>										
101-00-3510-0000	FINES & FORFEITS	67,734	65,575	60,000	52,115	60,000	43,516	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	43,516	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	2,616	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	2,616	5,000	0	0.0%
<u>MISCELLANEOUS</u>										
101-00-3620-0000	INTEREST EARNINGS	32,875	72,604	25,000	36,806	15,000	40	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	39,095	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	163,386	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	885	1,000	0	0.0%
Total Miscellaneous		225,690	275,260	211,000	272,006	201,000	203,406	218,000	17,000	8.5%
TOTAL REVENUES		6,388,804	6,574,663	6,541,196	7,514,985	5,462,938	3,411,489	5,907,098	444,160	8.1%

General Fund
2022 Budget
Revenues by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
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	3,436,489	5,932,098	444,160	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		118,000	18,000	18.0%
404	STREET IMPROVEMENTS			0		693,614		118,000	(575,614)	-83.0%
402	PARK IMPROVEMENTS			0		100,000		118,000	18,000	18.0%
		0	0	5,856,611	0	5,973,743	0	6,173,291	199,548	3.3%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
<u>EXPENDITURES</u>										
DEPT 11	<u>COUNCIL</u>									
<u>PERSONAL SERVICES</u>										
101-11-4103-0000	PART-TIME	20,600	20,600	21,000	20,600	21,000	17,908	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	1,370	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	19,278	22,600	0	0.0%
<u>SUPPLIES</u>										
101-11-4245-0000	GENERAL SUPPLIES	3,366	4,386	2,000	837	2,000	5,570	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	5,570	2,000	0	0.0%
<u>OTHER SERVICES AND CHARGES</u>										
101-11-4331-0000	TRAVEL, CONFERENCE & SCHOOL	10,943	7,599	3,000	560	3,000	150	3,000	0	0.0%
101-11-4346-0000	EVENTS	0	0	11,500	0	7,500	8,500	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	1,401	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	44,468	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	54,614	64,000	0	0.0%
	Total Council	77,233	79,283	84,100	83,240	88,600	79,462	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 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 13	<u>ADMINISTRATION</u>									
	<u>PERSONAL SERVICES</u>									
101-13-4101-0000	FULL-TIME REGULAR	272,295	286,800	299,444	314,454	346,776	300,728	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	14,605	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	23,481	28,763	1,242	4.5%
101-13-4122-0000	FICA CONTRIB - CITY SHARE	21,782	23,246	24,920	25,848	28,071	23,199	29,338	1,267	4.5%
101-13-4131-0000	EMPLOYEE INSURANCE - CITY	45,885	44,605	45,881	45,706	53,275	50,167	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	2,318	2,536	112	4.6%
	Total Personal Services	377,718	406,658	423,156	445,499	478,233	414,498	500,730	22,497	4.7%
	<u>SUPPLIES</u>									
101-13-4200-0000	OFFICE SUPPLIES	5,140	5,241	5,000	4,669	5,000	3,069	5,000	0	0.0%
101-13-4208-0000	POSTAGE	8,676	9,325	11,000	9,266	11,000	8,604	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	458	1,000	0	0.0%
	Total Supplies	16,929	21,891	23,000	19,209	25,500	12,131	17,000	(8,500)	-33.3%
	<u>OTHER SERVICES AND CHARGES</u>									
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	3,726	8,500	0	0.0%
101-13-4351-0000	PRINTING AND PUBLISHING	2,778	10,959	12,500	8,866	12,500	10,454	12,500	0	0.0%
101-13-4400-0000	CONTRACTUAL SERVICES	24,626	13,024	24,000	13,834	18,000	15,446	18,000	0	0.0%
101-13-4433-0000	DUES AND SUBSCRIPTIONS	14,859	8,725	10,000	9,605	12,000	7,643	12,000	0	0.0%
101-13-4488-0000	COVID-19 Expenditures	0	0	0	1,904	0	480	0	0	N/A
	Total Other Services and Charges	48,765	40,747	56,500	35,899	51,000	37,749	51,000	0	0.0%
	Total Administration	443,412	469,296	502,656	500,607	554,733	464,378	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 11/30/21 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 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 15	<u>FINANCE</u>									
	<u>PERSONAL SERVICES</u>									
101-15-4101-0000	FULL-TIME REGULAR	82,459	131,292	137,708	137,205	141,858	126,225	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	9,467	10,955	316	3.0%
101-15-4122-0000	FICA CONTRIB - CITY SHARE	6,305	10,045	10,535	10,498	10,852	9,651	11,174	322	3.0%
101-15-4131-0000	EMPLOYEE INSURANCE - CITY	8,698	14,262	15,324	15,435	16,214	15,112	17,071	857	5.3%
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	703	1,008	29	3.0%
	Total Personal Services	107,838	166,391	174,845	174,280	180,542	161,158	186,274	5,732	3.2%
	<u>SUPPLIES</u>									
101-15-4200-0000	OFFICE SUPPLIES	583	121	600	897	700	889	1,000	300	42.9%
101-15-4221-0000	MAINTENANCE OF EQUIPMENT	14,943	15,688	16,000	17,348	18,000	34,077	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	34,966	20,000	1,300	7.0%
	<u>OTHER SERVICES AND CHARGES</u>									
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	827	3,500	0	0.0%
101-15-4351-0000	PRINTING AND PUBLISHING	2,326	1,716	2,100	2,450	2,100	2,455	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	1,464	1,500	500	50.0%
101-15-4433-0000	DUES AND SUBSCRIPTIONS	711	880	1,200	964	1,200	1,015	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	7,695	4,000	500	14.3%
101-15-4488-0000	COVID-19 Expenditures	0	0	0	301	0	150	0	0	N/A
	Total Other Services and Charges	63,366	7,235	11,300	11,123	11,300	13,606	12,400	1,100	9.7%
	Total Finance	186,792	189,457	202,745	203,648	210,542	209,730	218,674	8,132	3.9%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 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	32,960	34,000	1,000	3.0%
101-16-4304-0000	LEGAL FEES	78,711	71,128	90,000	61,547	100,000	63,718	100,000	0	0.0%
101-16-4400-0000	CONTRACTUAL SERVICES	127,636	131,665	130,000	140,671	145,000	145,000	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	241,678	279,000	1,000	0.4%
	Total Professional Services	236,627	233,753	252,000	238,767	278,000	241,678	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 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 18	<u>PLANNING</u>									
	<u>PERSONAL SERVICES</u>									
101-18-4101-0000	FULL-TIME REGULAR	138,730	159,099	162,894	152,543	189,814	182,078	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	13,658	15,106	870	6.1%
101-18-4122-0000	FICA CONTRIB - CITY SHARE	10,832	12,603	13,070	12,523	14,521	13,284	15,409	888	6.1%
101-18-4131-0000	EMPLOYEE INSURANCE - CITY	24,960	25,557	20,998	20,622	26,706	26,186	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	1,080	1,083	64	6.3%
	Total Personal Services	186,415	216,184	218,634	210,920	246,296	236,332	262,990	16,694	6.8%
	<u>SUPPLIES</u>									
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	36	200	0	0.0%
	Total Supplies	1,210	164	600	1,339	700	523	600	(100)	-14.3%
	<u>OTHER SERVICES AND CHARGES</u>									
101-18-4304-0000	LEGAL FEES	7,433	18,622	2,000	35,479	5,000	36,418	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	377	2,000	0	0.0%
101-18-4351-0000	PRINTING AND PUBLISHING	1,518	1,094	2,000	796	1,000	809	1,000	0	0.0%
101-18-4400-0000	CONTRACTUAL SERVICES	36,006	3,311	4,000	6,457	10,000	17,989	0	(10,000)	-100.0%
101-18-4433-0000	DUES AND SUBSCRIPTIONS	175	626	1,200	1,378	1,200	1,152	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	300	0	0	N/A
	Total Other Services and Charges	46,026	25,720	11,200	45,587	19,200	57,045	9,200	(10,000)	-52.1%
	Total Planning	233,651	242,068	230,434	257,846	266,196	293,900	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 11/30/21 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	3,974	25,000	15,000	150.0%
101-19-4223-0000	MAINTENANCE OF BUILDINGS	5,957	6,141	10,000	1,016	10,000	4,435	10,000	0	0.0%
101-19-4245-0000	GENERAL SUPPLIES	3,086	2,551	3,000	2,055	3,000	1,662	3,000	0	0.0%
	Total Supplies	18,329	15,127	23,000	8,745	23,000	10,071	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	64,113	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	195,568	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	7,176	11,000	0	0.0%
101-19-4400-0000	CONTRACTUAL SERVICES	16,534	15,286	17,000	16,249	17,000	11,977	17,000	0	0.0%
101-19-4410-0000	RENTALS	591	837	1,000	502	1,000	752	1,000	0	0.0%
101-19-4433-0000	DUES AND SUBSCRIPTIONS	217	685	500	361	1,000	295	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	280,677	211,200	31,000	17.2%
	Total Municipal Buildings	169,005	183,484	197,250	203,328	203,200	290,748	249,200	46,000	22.6%
	TOTAL GENERAL GOVERNMENT	1,362,881	1,397,824	1,495,185	1,524,219	1,601,821	1,579,896	1,706,194	104,373	6.5%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 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	1,351,595	1,404,123	56,811	4.2%
101-21-4440-0000	MISC SERVICES/CONTINGENCY	2,855	3,696	3,000	513	0	891	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	1,352,486	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	205,236	208,947	3,711	1.8%
	Total Police	1,453,368	1,487,082	1,507,501	1,522,180	1,552,548	1,557,722	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 11/30/21 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	413,085	457,758	44,673	10.8%
101-22-4400-0000	CONTRACTUAL SERVICES - MOUND	25,972	26,828	25,029	25,029	25,500	24,560	26,391	891	3.5%
	Total Other Services and Charges	379,970	406,467	419,945	419,945	438,585	437,645	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	269,324	260,758	(8,566)	-3.2%
	Total Fire	651,925	678,797	693,325	693,325	707,909	706,969	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 11/30/21 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	80,115	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	6,009	8,096	281	3.6%
101-24-4122-0000	FICA CONTRIB - CITY SHARE	9,928	12,615	9,704	7,112	8,301	6,136	8,588	287	3.5%
101-24-4131-0000	EMPLOYEE INSURANCE - CITY	16,416	18,191	13,831	15,330	16,306	15,215	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	435	584	20	3.5%
	Total Personal Services	185,266	210,014	158,401	121,739	141,495	107,910	146,760	5,265	3.7%
	<u>SUPPLIES</u>									
101-24-4200-0000	OFFICE SUPPLIES	16	280	0	697	300	838	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	838	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	184	0	0	N/A
101-24-4331-0000	TRAVEL, CONFERENCE & SCHOOL	3,698	4,072	3,500	2,459	3,500	2,511	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	23,870	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	150	0	0	N/A
	Total Other Services and Charges	31,450	33,593	26,150	18,082	26,150	26,715	33,350	7,200	27.5%
	Total Protective Inspections	216,732	243,911	184,551	140,558	168,045	135,463	180,510	12,465	7.4%
	TOTAL PUBLIC SAFETY	2,322,025	2,409,790	2,385,377	2,356,063	2,428,502	2,400,154	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 11/30/21 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	105,265	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	50	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	105,335	162,000	0	0.0%
	Total City Engineer	83,057	74,007	90,250	166,908	162,000	105,335	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 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 32	<u>PUBLIC WORKS</u>									
	<u>PERSONAL SERVICES</u>									
101-32-4101-0000	FULL-TIME REGULAR	324,056	341,402	419,547	394,688	379,978	354,922	393,380	13,402	3.5%
101-32-4102-0000	OVERTIME	4,678	6,453	3,000	7,464	3,000	2,801	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	5,599	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	27,178	30,442	1,006	3.4%
101-32-4122-0000	FICA CONTRIB - CITY SHARE	24,171	25,760	32,995	29,342	30,024	25,816	31,050	1,026	3.4%
101-32-4131-0000	EMPLOYEE INSURANCE - CITY	60,691	65,146	71,414	69,850	66,308	60,856	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	21,500	33,701	1,151	3.5%
	Total Personal Services	474,269	500,733	604,588	567,282	550,796	498,672	570,187	19,391	3.5%
	<u>SUPPLIES</u>									
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	29,973	41,000	0	0.0%
101-32-4221-0000	MAINTENANCE OF EQUIPMENT	46,580	19,029	25,000	15,862	25,000	15,382	25,000	0	0.0%
101-32-4223-0000	MAINTENANCE OF BUILDINGS	3,249	4,622	10,000	2,330	10,000	4,732	10,000	0	0.0%
101-32-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	1,296	1,073	1,900	2,393	3,500	302	3,500	0	0.0%
101-32-4245-0000	GENERAL SUPPLIES	14,382	13,509	16,000	18,739	16,000	15,534	17,000	1,000	6.3%
101-32-4250-0000	ROAD MAINT MATERIALS	80,645	82,294	80,000	67,891	85,000	11,814	85,000	0	0.0%
	Total Supplies	186,815	165,471	173,300	136,839	180,900	77,898	181,900	1,000	0.6%
	<u>OTHER SERVICES AND CHARGES</u>									
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	1,225	1,200	200	20.0%
101-32-4321-0000	COMMUNICATIONS - VOICE/DATA	5,307	6,665	5,000	6,895	5,000	6,910	5,000	0	0.0%
101-32-4331-0000	TRAVEL, CONFERENCE & SCHOOL	4,010	2,546	7,500	973	7,500	217	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	7,616	12,000	0	0.0%
101-32-4399-0000	UTILITIES-STREET LIGHTS	42,144	36,976	42,000	39,241	42,000	34,825	42,000	0	0.0%
101-32-4400-0000	CONTRACTUAL SERVICES	63,520	93,661	140,000	81,666	140,000	65,977	125,000	(15,000)	-10.7%
101-32-4410-0000	RENTALS	1,280	2,308	1,600	329	1,400	26	1,400	0	0.0%
101-32-4433-0000	DUES AND SUBSCRIPTIONS	623	2,209	1,700	401	1,700	1,693	1,700	0	0.0%
101-32-4437-0000	TAXES/LICENSES	1,175	599	1,000	676	1,000	857	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	52	0	0	N/A
	Total Other Services and Charges	130,009	154,866	213,800	145,088	211,600	119,398	197,100	(14,500)	-6.9%
	Total Public Works	791,093	821,070	991,688	849,209	943,296	695,968	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 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 33	<u>ICE AND SNOW REMOVAL</u>									
	<u>PERSONAL SERVICES</u>									
101-33-4101-0000	FULL-TIME REGULAR	55,655	58,680	37,069	33,234	35,331	23,893	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	2,059	3,345	35	1.1%
101-33-4122-0000	FICA CONTRIB - CITY SHARE	4,558	4,485	3,410	2,968	3,376	1,959	3,412	36	1.1%
101-33-4131-0000	EMPLOYEE INSURANCE - CITY	3,502	6,594	7,085	6,285	7,016	6,314	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	1,886	2,378	78	3.4%
	Total Personal Services	90,777	88,038	61,070	57,469	60,133	39,669	61,018	885	1.5%
	<u>SUPPLIES</u>									
101-33-4245-0000	GENERAL SUPPLIES	49,334	60,781	52,000	37,017	58,000	40,972	68,000	10,000	17.2%
	<u>OTHER SERVICES AND CHARGES</u>									
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	80,641	130,218	10,885	9.1%
	TOTAL STREETS	1,014,261	1,043,896	1,195,008	1,110,603	1,224,629	881,944	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 11/30/21 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	83,240	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	8,372	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	6,243	8,918	257	3.0%
101-52-4122-0000	FICA CONTRIB - CITY SHARE	8,718	7,147	9,563	6,992	9,599	6,900	9,861	262	2.7%
101-52-4131-0000	EMPLOYEE INSURANCE - CITY	24,593	19,123	20,089	20,544	21,230	19,781	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	4,799	6,305	184	3.0%
	Total Personal Services	145,367	133,187	169,239	130,521	171,082	129,335	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	2,184	10,000	0	0.0%
101-52-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	605	529	1,100	274	1,100	743	1,200	100	9.1%
101-52-4245-0000	GENERAL SUPPLIES	4,442	4,264	9,500	7,889	9,500	6,359	9,500	0	0.0%
101-52-4247-0000	TREES PURCHASED	5,156	0	600	9,987	600	13,298	10,000	9,400	1566.7%
	Total Supplies	10,279	5,636	24,200	28,437	27,200	22,734	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	2,075	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	5,940	9,000	0	0.0%
101-52-4400-0000	CONTRACTUAL SERVICES	37,655	28,811	32,000	24,747	32,000	20,395	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	9,026	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	42,628	61,150	1,100	1.8%
	Total Park Maintenance	221,580	193,177	258,939	208,457	258,332	194,697	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 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
DEPT 53	<u>RECREATION</u>									
	<u>PERSONAL SERVICES</u>									
101-53-4101-0000	FULL-TIME REGULAR	29,262	31,374	29,195	35,330	31,108	35,283	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	2,646	2,425	69	2.9%
101-53-4122-0000	FICA CONTRIB - CITY SHARE	2,262	2,787	2,830	3,254	3,015	2,649	3,085	70	2.3%
101-53-4131-0000	EMPLOYEE INSURANCE - CITY	545	563	1,043	582	1,080	365	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	1,474	852	25	3.0%
	Total Personal Services	36,756	44,354	43,857	51,386	46,685	42,417	47,572	887	1.9%
	<u>SUPPLIES</u>									
101-53-4245-0000	GENERAL SUPPLIES	753	517	700	1,075	1,000	914	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	7,928	5,000	0	0.0%
	Total Supplies	6,275	5,094	7,700	4,954	7,000	8,842	7,000	0	0.0%
	<u>OTHER SERVICES AND CHARGES</u>									
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	1,560	1,500	0	0.0%
101-53-4400-0000	CONTRACTUAL SERVICES	539	0	5,000	120	1,000	100	900	(100)	-10.0%
101-53-4433-0000	DUES AND SUBSCRIPTIONS	225	200	300	315	300	254	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	373	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	2,287	12,100	(50)	-0.4%
	Total Recreation	52,953	58,697	65,657	64,145	65,835	53,546	66,672	837	1.3%
	TOTAL PARKS AND RECREATION	274,533	251,874	324,596	272,602	324,168	248,243	340,713	16,545	5.1%
	TOTAL EXPENDITURES	4,973,700	5,103,384	5,400,166	5,263,487	5,579,120	5,110,237	5,829,798	250,679	4.5%

General Fund
2022 Budget
Expenditures by Line Item

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 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	5,212,537	5,932,098	250,679	4.4%

Shorewood Community & Event Center
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 2021	Preliminary Budget 2022	Budget Change 2021	Percentage Change 2021
FUND 201 Shorewood Community & Event Center										
<u>REVENUE</u>										
201-00-3410-0000	RENTAL INCOME	55,989	56,980	55,000	18,371	55,000	32,056	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	85	500	0	0.0%
201-00-3477-0000	METRO DINING CARDS	2,304	2,500	1,700	195	2,500	1,035	2,500	0	0.0%
201-00-3480-0000	PROGRAM (CLASS) FEES	1,658	(87)	1,500	1,374	1,500	135	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	135,611	161,800	(500)	-0.3%
<u>EXPENDITURES</u>										
<u>PERSONAL SERVICES</u>										
201-00-4101-0000	FULL-TIME REGULAR	25,895	35,297	43,792	39,300	46,663	35,113	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	8,018	11,500	0	0.0%
201-00-4121-0000	PERA CONTRIB - CITY SHARE	1,848	2,647	3,584	3,242	3,800	2,916	3,754	(46)	-1.2%
201-00-4122-0000	FICA CONTRIB - CITY SHARE	2,535	3,412	4,498	3,663	4,756	3,302	4,709	(47)	-1.0%
201-00-4131-0000	EMPLOYEE INSURANCE - CITY	204	422	1,565	874	1,620	547	1,318	(302)	-18.6%
201-00-4151-0000	WORKERS COMPENSATION	1,985	2,498	1,165	2,206	1,241	1,726	1,278	37	3.0%
	Total Personal Services	44,480	56,395	69,604	58,415	73,580	51,663	72,607	(973)	-1.3%
<u>SUPPLIES</u>										
201-00-4200-0000	OFFICE SUPPLIES	0	919	400	394	400	188	400	0	0.0%
201-00-4223-0000	MAINTENANCE OF BUILDINGS	2,378	5,925	3,000	1,908	3,000	5,259	3,000	0	0.0%
201-00-4245-0000	GENERAL SUPPLIES	3,427	6,477	3,000	2,188	3,000	811	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	2,000	2,000	0	0.0%
201-00-4248-0000	PROGRAM (CLASS) EXPENSES	10,709	7,479	9,000	4,570	9,000	5,069	9,000	0	0.0%
	Total Supplies	18,514	23,417	15,900	9,541	17,900	13,327	17,900	0	0.0%
<u>OTHER SERVICES AND CHARGES</u>										
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	6,774	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	851	3,500	0	0.0%
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	8,200	11,000	0	0.0%
201-00-4400-0000	CONTRACTUAL SERVICES	17,858	16,736	15,000	13,729	15,000	10,066	15,000	0	0.0%

Shorewood Community & Event Center
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 2021	Preliminary Budget 2022	Budget Change 2021	Percentage Change 2021
201-00-4433-0000	DUES AND SUBSCRIPTIONS	361	521	500	408	500	482	500	0	0.0%
201-00-4437-0000	TAXES/LICENSES	791	823	1,200	868	1,200	869	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	27,242	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	92,232	170,907	17,527	11.4%
<u>CHANGE IN FUND BALANCE</u>		(73,901)	17,005	11,847	25,213	8,920	43,379	(9,107)	(18,027)	-202.1%

Water Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 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 - CURREN	6,462	4,965	0	4,715	0	36,104	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	6,382	3,223	(3,159)	-49.5%
601-00-3620-0000	INTEREST EARNINGS	0	61,075	69,778	70,665	74,384	38,606	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	2,497	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	621,255	598,400	118,800	24.8%
601-00-3711-0000	WATER CONNECTION FEES	96,055	157,567	25,000	197,500	25,000	80,000	25,000	0	0.0%
601-00-3712-0000	UTILITY PERMIT FEES	4,630	5,040	1,000	3,120	1,000	2,820	1,000	0	0.0%
601-00-3713-0000	WATER METER SALES	18,140	54,075	10,000	29,490	10,000	27,880	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	242	0	0	N/A
REVENUE Totals:		2,035,377	738,056	582,858	882,040	596,466	815,786	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	169,892	206,621	10,223	5.2%
601-00-4102-0000	OVERTIME	5,013	3,477	5,000	3,228	5,000	6,454	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	4,124	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	13,535	16,360	805	5.2%
601-00-4122-0000	FICA CONTRIB - CITY SHARE	9,057	10,786	12,308	12,839	15,866	13,091	16,687	821	5.2%
601-00-4131-0000	EMPLOYEE INSURANCE - CITY	12,939	21,866	27,162	25,349	35,308	31,018	36,640	1,332	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	6,137	10,338	510	5.2%
601-00-4161-0000	PENSION EXPENSE	(37,926)	13,245	0	10,072	0	0	0	0	N/A
Total Personal Services		128,060	215,347	220,200	249,655	283,955	244,251	298,145	14,191	5.0%

Water Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
<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	1,099	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	8,182	25,000	5,000	25.0%
601-00-4223-0000	MAINTENANCE OF BUILDINGS	2,575	983	20,000	4,722	20,000	25,413	25,000	5,000	25.0%
601-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	619	36	800	1,705	800	5,535	6,500	5,700	712.5%
601-00-4245-0000	GENERAL SUPPLIES	8,747	7,135	11,000	7,657	11,500	6,259	11,500	0	0.0%
601-00-4260-0000	WATER PURCHASES - TONKA BAY	3,653	4,317	3,500	4,716	3,500	4,132	3,500	0	0.0%
601-00-4261-0000	WATER PURCHASES - EXCELSIOR	18,324	14,439	18,000	15,656	18,000	13,293	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	8,591	11,000	0	0.0%
601-00-4265-0000	WATER METER PURCHASES	25,952	82,129	20,000	29,092	20,000	42,804	30,000	10,000	50.0%
Total Supplies		73,914	118,704	107,100	83,383	107,600	115,476	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	54,021	20,000	0	0.0%
601-00-4304-0000	LEGAL FEES	37	3,196	0	1,560	0	956	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	6,771	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	608	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	9,004	12,000	0	0.0%
601-00-4395-0000	UTILITIES - BADGER WELL	9,829	17,707	12,500	19,703	12,500	12,693	12,500	0	0.0%
601-00-4396-0000	UTILITIES - BOULDER BRIDGE	18,771	9,936	20,000	12,285	20,000	19,003	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	25,858	30,000	0	0.0%
601-00-4400-0000	CONTRACTUAL SERVICES	104,490	44,145	70,000	34,057	70,000	91,174	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	2,654	4,000	0	0.0%
601-00-4440-0000	MISC SERVICES/CONTINGENCY	0	0	0	0	0	3,226	0	0	N/A
601-00-4450-0000	BANK SERVICE CHARGES	1,077	2,846	3,300	3,431	3,300	3,711	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	229,488	20,000	20,000	N/A
Total Other Services and Charges		526,252	453,552	534,900	510,237	549,650	459,348	570,500	20,850	3.8%

NON-OPERATING EXPENSES

Water Fund
2022 Budget

[illegible]

**Sewer Fund
2022 Budget**

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 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	600	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 - CURREN	198	218	0	220	0	16,853	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	858,924	1,220,800	117,720	10.7%
611-00-3712-0000	UTILITY PERMIT FEES	9,245	8,160	2,000	6,810	3,000	3,936	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	16,800	5,000	0	0.0%
611-00-3727-0000	OUTSIDE SEWER REPAIR	600	1,050	600	750	600	900	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	20	0	0	N/A
REVENUE Totals:		1,075,087	1,138,878	1,025,400	1,096,670	1,116,680	898,033	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	148,906	175,102	9,090	5.5%
611-00-4102-0000	OVERTIME	4,781	3,367	2,500	2,962	2,500	2,778	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	4,124	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	11,686	13,846	757	5.8%
611-00-4122-0000	FICA CONTRIB - CITY SHARE	7,006	8,768	10,897	10,595	13,350	11,296	14,122	772	5.8%
611-00-4131-0000	EMPLOYEE INSURANCE - CITY	12,422	17,943	23,392	21,779	28,992	25,837	30,209	1,217	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	4,954	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	209,581	252,038	13,335	5.6%
SUPPLIES										
611-00-4200-0000	OFFICE SUPPLIES	157	149	200	0	200	168	200	0	0.0%
611-00-4208-0000	POSTAGE	1,358	1,375	1,500	1,436	1,500	1,090	1,500	0	0.0%
611-00-4212-0000	MOTOR FUELS & LUBRICANTS	0	0	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 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
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	4,700	10,000	2,000	25.0%
611-00-4223-0000	MAINTENANCE OF BUILDINGS	1,469	0	0	123	0	3,659	0	0	N/A
611-00-4240-0000	SMALL TOOLS/MINOR EQUIPMENT	484	907	900	360	900	139	900	0	0.0%
611-00-4245-0000	GENERAL SUPPLIES	475	996	1,700	414	2,000	1,317	2,000	0	0.0%
Total Supplies		5,211	3,427	9,300	5,594	12,600	11,073	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	120,848	5,000	0	0.0%
611-00-4304-0000	LEGAL FEES	111	0	0	3,198	0	1,385	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	9,633	10,000	0	0.0%
611-00-4331-0000	TRAVEL, CONFERENCE & SCHOOL	100	445	1,600	390	1,600	713	1,600	0	0.0%
611-00-4351-0000	PRINTING AND PUBLISHING	95	0	0	181	0	745	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	2,758	0	0	N/A
611-00-4385-0000	MCES SAC Payables Charges	770,921	869,163	826,307	826,307	995,899	995,899	1,070,850	74,951	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	43,769	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	7,386	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	1,186,982	1,309,550	112,551	9.4%

NON-OPERATING EXPENSES

611-00-4711-0000	BOND INTEREST	0	0	0	1,553	4,013	4,520	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	300	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	167,090	0	0	N/A
Total Non-Operating Expenses		89,606	17,056	12,500	16,909	19,013	184,410	25,416	6,403	33.7%
Total Expenses		1,153,377	1,282,504	1,252,243	1,256,272	1,467,316	1,592,046	1,601,604	134,289	9.2%

Sewer Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
	Change in Net Position	(78,290)	(143,626)	(226,843)	(159,602)	(350,636)	(694,013)	(367,054)	(16,419)	4.7%
	Non-Cash: Depreciation							105,000		
	Bond Proceeds							0		
	Bond Principal							(5,614)		
	Capital Acquisitions - Infrastructure							0		
	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							(1,075,018)		

Recycling Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
FUND 621	Recycling Utility									
<u>REVENUE</u>										
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	16,525	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 - CURREN	198	215	300	220	300	3,329	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	124,971	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	151,202	186,800	850	0.5%
<u>EXPENSE</u>										
<u>PERSONAL SERVICES</u>										
621-00-4101-0000	FULL-TIME REGULAR	9,476	10,841	10,948	11,892	14,582	13,389	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	1,039	1,126	32	2.9%
621-00-4122-0000	FICA CONTRIB - CITY SHARE	672	703	838	823	1,116	916	1,149	33	3.0%
621-00-4131-0000	EMPLOYEE INSURANCE - CITY	1,769	1,763	2,655	1,890	2,768	1,798	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	86	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	17,698	20,248	612	3.1%
<u>SUPPLIES</u>										
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	1,090	1,500	0	0.0%
621-00-4221-0000	MAINTENANCE OF EQUIPMENT	0	0	0	0	0	3,700	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	78	250	50	25.0%
Total Supplies		1,615	2,110	2,000	1,674	2,000	5,067	3,850	1,850	92.5%

Recycling Fund
2022 Budget

Account Number	Description	Actual 2018	Actual 2019	Budget 2020	Actual 2020	Budget 2021	YTD 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
<u>OTHER SERVICES AND CHARGES</u>										
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	305	500	100	25.0%
621-00-4347-0000	CITY CLEANUP EXP	0	12,301	11,500	1,025	11,500	7,597	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	129,016	171,600	41,600	32.0%
621-00-4400-0026	ORGANIC GARBAGE	210	1,145	400	114	400	1,648	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	25	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	2,190	1,900	0	0.0%
Total Other Services and Charges		125,706	146,520	148,000	147,494	153,000	141,952	194,700	41,700	27.3%
<u>NON-OPERATING EXPENSES</u>										
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	164,717	218,798	44,162	25.3%
Change in Net Position		46,541	33,689	17,076	18,034	11,314	(13,515)	(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 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
FUND 631	Storm Water Utility									
REVENUE										
631-00-3195-0000	FRANCHISE FEES - ELECTRIC	0	0	0	0	0	0	167,000	167,000	N/A
631-00-3196-0000	FRANCHISE FEES - GAS	0	0	0	0	0	0	148,000	148,000	N/A
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 - CURREN	205	228	0	240	0	7,107	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	48,779	0	0	N/A
631-00-3710-0000	UTILITY REVENUE	381,792	404,649	400,464	411,134	432,000	329,255	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	193	0	0	N/A
REVENUE Totals:		818,502	659,556	405,464	483,127	433,000	385,334	786,560	353,560	81.7%
EXPENSE										
PERSONAL SERVICES										
631-00-4101-0000	FULL-TIME REGULAR	26,807	62,123	50,761	50,622	53,627	51,489	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	3,862	4,294	212	5.2%
631-00-4122-0000	FICA CONTRIB - CITY SHARE	1,946	4,502	3,944	3,782	4,163	3,808	4,380	217	5.2%
631-00-4131-0000	EMPLOYEE INSURANCE - CITY	1,891	4,978	7,394	7,568	7,884	7,341	8,302	418	5.3%
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	1,491	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	67,991	77,467	3,879	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	1,090	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 11/30/21 2021	Preliminary Budget 2022	Budget Change 2022	Percentage Change 2022
631-00-4221-0000	MAINTENANCE OF EQUIPMENT	0	0	0	0	0	296,612	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	291	4,000	0	0.0%
Total Supplies		2,315	15,784	4,600	1,953	5,600	298,161	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	25,390	0	0	N/A
631-00-4303-0000	ENGINEERING FEES	34,224	68,515	35,000	29,824	40,000	341,458	45,000	5,000	12.5%
631-00-4304-0000	LEGAL FEES	0	7,133	15,000	2,496	15,000	4,569	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	446	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	17,267	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	3,096	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	30,922	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	126,224	0	0	N/A
Total Other Services and Charges		115,524	197,080	136,100	148,371	148,300	555,372	161,300	13,000	8.8%

NON-OPERATING EXPENSES

631-00-4711-0000	BOND INTEREST	0	0	0	14,497	37,469	42,345	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	2,955	7,500	0	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	320,546	0	0	N/A
Total Non-Operating Expenses		168,325	9,806	0	41,165	39,969	365,846	54,237	14,268	35.7%
Total Expenses		317,300	329,327	210,462	247,090	267,457	1,287,370	301,854	34,397	12.9%
Change in Net Position		501,202	330,229	195,002	236,037	165,543	(902,036)	484,706	319,163	192.8%

2022 Budget

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YEAR	STREET/PROJECT	NOTES 7, 8	STREETS			UTILITIES					TOTAL PROJECT COST
			STREET RECON. BOND ELIGIBLE	STREET RECON. BOND INELIGIBLE	SUBTOTAL STREETS	WATERMAIN UTILITY FUND	SANITARY UTILITY FUND	STORM SEWER			
								STREET RECON. BOND ELIGIBLE	STREET RECON. BOND INELIGIBLE	SUBTOTAL STORM	
2022	SHOREWOOD OAKS DRAINAGE								\$190,000	\$190,000	\$190,000
2022	GRANT STREET DRAINAGE								\$430,000	\$430,000	\$430,000
2022	STRAWBERRY ROW		\$150,000		\$150,000						\$150,000
2022	SMITHTOWN POND/FREEMAN PARK OUTLET	1						\$582,000	\$1,360,000	\$1,942,000	\$1,942,000
2022	STREAM RESTORATION-SMITHTOWN/FREEMAN: SCOPING, PERMITTING, DESIGN	14							\$500,000	\$500,000	\$500,000
2022	SMITHTOWN POND TRAIL CONNECTION	2		\$40,000	\$40,000						\$40,000
2022	SHOREWOOD LN RAVINE								\$250,000	\$250,000	\$250,000
2022	MILL & OVERLAY	4	\$732,500		\$732,500						\$732,500
2023	STRAWBERRY LANE RECON	11	\$1,871,469	\$112,208	\$1,983,677	\$394,943	\$180,250	\$1,352,236		\$1,352,236	\$3,911,106
2023	STRAWBERRY COURT RECLAIM		\$214,673	\$5,665	\$220,338	\$283,250			\$52,242	\$52,242	\$555,829
2023	PEACH CIRCLE RECON		\$322,514	\$31,158	\$353,671	\$115,824			\$46,515	\$46,515	\$516,009
2023	BIRCH BLUFF RD RECON		\$1,741,674	\$210,449	\$1,952,123	\$859,020	\$120,510	\$39,140	\$348,140	\$387,280	\$3,318,933
2025	MILL & OVERLAY	6	\$494,240		\$494,240						\$494,240
2025	EUREKA RD N MILL & OVERLAY	12	\$694,371		\$694,371		\$127,849				\$822,220
2025	MILL STREET TRAIL ROW-COUNTY LED		\$109,273		\$109,273						\$109,273
2027	GALPIN LAKE RD/TRAIL	13	\$554,342	\$703,216	\$1,257,557	\$396,582		\$40,111	\$360,998	\$401,109	\$2,055,248
2027	STREAM RESTORATION-SMITHTOWN/FREEMAN: CONSTRUCTION, MAINTENANCE	14							\$1,738,911	\$1,738,911	\$1,738,911
2027	NOBLE ROAD RECLAIM		\$493,107		\$493,107				\$74,194	\$74,194	\$567,300
2027	NOBLE ROAD RECON		\$1,067,650	\$135,905	\$1,203,555	\$416,179	\$202,873	\$96,220	\$384,879	\$481,099	\$2,303,706
2027	NOBLE ROAD CHANNEL WIDENING	5							\$266,633	\$266,633	\$266,633
2027	MILL STREET TRAIL CONSTRUCTION	10		\$115,927	\$115,927						\$115,927
2029	GRANT LORENZ CHANNEL	3, 5							\$282,871	\$282,871	\$282,871
2029	GRANT LORENZ RD RECLAIM	9	\$908,970		\$908,970		\$143,895		\$136,516	\$136,516	\$1,189,381
2029	MILL & OVERLAY		\$590,339		\$590,339						\$590,339
2031	EDGEWOOD RD RECLAIM		\$1,238,846		\$1,238,846	\$750,245	\$228,335		\$185,278	\$185,278	\$2,402,703
2033	MILL & OVERLAY		\$678,275		\$678,275						\$678,275
2035	AMESBURY WATERMAIN					\$1,431,820					\$1,431,820
2035	KNIGHTSBRIDGE RD RECLAIM		\$671,854		\$671,854	\$581,539					\$1,253,394
2035	MILL & OVERLAY		\$734,267		\$734,267						\$734,267
2035	SWEETWATER CURVE RECLAIM		\$1,609,203		\$1,609,203			\$73,427		\$73,427	\$1,682,629
2037	EXCELSIOR BLVD RECLAIM		\$1,130,770		\$1,130,770	\$1,277,533	\$182,282	\$194,109		\$194,109	\$2,784,695
	SUBTOTALS		\$16,008,336	\$1,354,527	\$17,362,863	\$6,506,936	\$1,185,995	\$2,377,242	\$6,607,176	\$8,984,418	\$34,040,211

NOTES:

- (1) SMITHTOWN POND AND STRAWBERRY LANE IESF ASSUMED TO BE BUILT IN ONE YEAR
- (2) ALL MAJOR GRADING AND RESTORATION INCLUDED IN SMITHTOWN POND
- (3) GRANT LORENZ CHANNEL STABILIZATION ASSUMED TO BE BUILT IN ONE YEAR
- (4) THIRD AVE, CHRISTMAS LAKE RD, CHRISTMAS LN E & W, GALPIN LAKE RD, MURRAY CT, MURRAY ST, SIERRA CIR, SILVER LAKE TRL, COVINGTON RD
- (5) FROM WESTERN SHOREWOOD DRAINAGE STUDY
- (6) ANTHONY TERR, BAYSWATER RD, BEVERLY DR, BOULDER CIR, CHURCH RD, OAK LEAF TRL, SMITHTOWN CIR, WILD ROSE LN
- (7) COST DO NOT INCLUDE RIGHT OF WAY OR EASEMENT ACQUISITION COSTS UNLESS STATED
- (8) RECONSTRUCTION BOND ELEGIBLE, INCLUDES SAFETY RELATED ITEMS SUCH AS STREET WIDENING TO 28 FT B-B CITY STANDARD, RELATED DRAINAGE IMPROVEMENTS DUE TO PERMITTING REQUIREMENTS, AND OFFSTREET TRAILS. INELIGIBLE COSTS, INCLUDES NEW CURB, 90% OF STORM SEWER, UNRELATED OFFSTREET STORM AND TRAILS
- (9) ASSUMES FULL LENGTH OF GRANT LORENZ RD HAS WATERMAIN INSTALLED. WATERMAIN COULD BE REDUCED IN HALF IF ONLY NOBLE RD NORTH IS CONSTRUCTED.
- (10) COUNTY TO FUND CONSTRUCTION. PLACE HOLDER FOR DESIGN AND AESTHETIC UPGRADES (IE: RETAINING WALL PAINT/STAIN, ORNAMENTAL RAILINGS, LANDSCAPING, LIGHTING, ECT.)
- (11) INCLUDES PEDESTRIAN IMPROVEMENT COSTS PARALLEL TO ROADWAY
- (12) INCLUDES CURB AND GUTTER ONE SIDE, 6' BITUMINOUS WALK, AND RETAINING WALLS
- (13) FULL COSTS NOT DEDUCTING ANTICIPATED \$800K OF OUTSIDE BOND FUNDING CONTINGENT ON STATE BOND
- (14) SCOPING, PERMITTING, DESIGN TO BEGIN 3 YEARS PRIOR TO CONSTRUCTION. PROJECT GENERATES REVENUE 1-2 YEARS AFTER CONSTRUCTION VIA SALE OF STREAM BANK CREDITS AND AMOUNTS WILL DEPEND ON FUNCTIONAL LIFT DETERMINED DURING SCOPING. RANGE OF REVENUE OF \$1M-\$5M IN CREDITS.