CITY OF NORTH ST. PAUL
CITY COUNCIL
WORKSHOP AGENDA
SEPTEMBER 17, 2019
5:00 PM

North St. Paul City Hall – Sandberg Room
2400 Margaret Street

I. CALL TO ORDER

II. ROLL CALL
Council Member Thorsen
Council Member Petersen
Council Member Walczak
Council Member Sonnek
Mayor Furlong

III. ADOPT AGENDA

IV. TOPIC(S)

A. 2020 Water, Waste Water, and Surface Water Budgets and Rates

V. OTHER BUSINESS

VI. ADJOURNMENT

Agenda Information Memorandum
North St. Paul City Council
September 17, 2019

FROM THE OFFICE OF THE FINANCE DEPARTMENT

Agenda placement: Council Workshop

Subject: 2020 Water, Waste Water, and Surface Water Budgets and Rates

To: Honorable Mayor and City Council

Background/Facts:

The 2020 budget process began on May 9, 2019, when Finance and City Manager Duddeck held a budget kickoff meeting with department heads. Staff were provided with specific direction on the 2020 budget to minimize the impacts to the property taxes paid by property owners. Department heads then met with Finance and City Manager Duddeck between June 6 and June 17 to review the requested 2020 budgets.

At the September 17^{th} budget workshop staff will discuss the proposed budgets for Water, Waste Water, and Surface Water Utilities. In order to maintain appropriate funding to satisfy existing bond issuances and continue the current schedule infrastructure improvements staff is recommending the following rate increases;

Utility	Proposed Increase	Monthly Impact
Water Rate	8.5%	$2.35
Sewer Rate	8.5%	$4.03
Storm Water Rate	10.5%	$1.11

In conjunction with the budget, staff would like to discuss the most recent rate study and if an updated report is necessary.

Recommendation: There is no action required of the city council at this time

Attachments:
2020 Water, Waste Water, and Surface Water Presentation
2020 Water, Waste Water, and Surface Water Detailed Budgets

Respectfully submitted,

/s/ JZ by mm

Jason Zimmerman
Finance Director

APPROVED FOR AGENDA ENCLOSURE:

/s/ SD by mm

Scott Duddeck
City Manager

2020 WATER, WASTE WATER AND SURFACE WATER BUDGETS

SEPTEMBER 17, 2019

Overview

1

Water (Fund 048)

Department Description

- This activity provides water service and billing for 4,579 customers. Public Works staff operates and maintains 5 wells that pump in excess of 450 million gallons of water annually.

Water (Fund 048)

Department Services

Water Distribution Maintenance	Water Treatment
Hydrant Maintenance	Meter Installation and Diagnosis
Water Main Repair	Fire Flow Storage

Water (Fund 048)

Department Statistics

Activity	2017	2018
Gate Valves	790	790
Number of Main Breaks		13
Miles of Water Main	61.1	61.1
Meters		4651
Hydrants	606	606
Water Pumped (Million Gallons)	353	355

Water (Fund 048)

Staffing Levels

Positions (FTE)	2017 Budget	2018 Budget	2019 Actual	2020 Requested
Public Works Director	0.25	0.25	0.25	0.20
Public Works Supervisor	-	-	0.15	0.15
Public Works Service Worker	1.37	1.39	1.11	1.25
FT Utility Billing Staff	0.56	0.56	0.56	0.40
PT Customer Service Specialist	0.35	0.27	0.27	0.50
City Manager	0.03	0.03	0.03	0.03
PT Seasonal	-	-	1.00	1.00

WATER FUND	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Requested	$ Increase (Decrease)	% Increase (Decrease)
REVENUES							
Special Assessments	(12,007)	581	388	-	-	-	0.00%
Intergovernemental	3,450	-	-	-	-	-	0.00%
Charges for Services	1,617,321	1,754,289	1,794,364	1,695,000	1,839,075	144,075	8.50%
Other Revenues	89,189	61,930	79,841	46,000	30,000	(16,000)	-34.78%
TOTAL REVENUES	$1,697,953	$1,816,800	$1,874,593	$1,741,000	$1,869,075	$128,075	7.36%
EXPENSES							
Total Personnel Services	195,146	212,149	232,219	264,993	253,194	($11,799)	-4.45%
Total Supplies	273,957	32,656	59,981	88,000	88,000	$0	0.00%
Total Contractual Services	335,174	276,576	347,943	519,404	503,521	($15,883)	-3.06%
Total Capital	166,924	167,070	194,616	219,570	195,000	($24,570)	-11.19%
Total Transfers	205,000	205,000	205,000	205,000	205,000	$0	0.00%
Total Debt Issuance & Interest	185,293	75,188	104,958	56,439	112,585	$56,146	99.48%
TOTAL EXPENSES	1,361,494	968,639	1,144,717	1,353,406	1,357,300	$3,894	0.29%
NET CHANGE IN FUND BALANCE	$336,459	$848,161	$729,876	$387,594	$511,775	$124,181	7.07%

Net Change in Cash					
add: Depreciation	162,914	167,070	194,218	167,070	195,000
Debt Service - Principal	(78,000)	(78,000)	(234,557)	(217,583)	(296,077)
Capital Outlay	(517,190)	(29,419)	(520,338)	(1,068,776)	
Bonds Issued	654,967	-	1,589,114	-	
	$559,150	$907,812	$1,758,313	($731,695)	$410,698

As of 12/31/2018		
Cash	$	4,112,565
Bonds Payable	$	4,166,160

Water (Fund 048) – Sample Debt Service

Year	Interest	Principal	Total
Year 1	18,753.32	-	18,753.32
Year 2	16,189.17	48,044.17	64,233.34
Year 3	15,211.13	49,760.04	64,971.17
Year 4	14,215.93	49,760.04	63,975.96
Year 5	13,203.57	51,475.89	64,679.46
Year 6	12,174.05	51,475.89	63,649.94
Year 7	11,127.36	53,191.75	64,319.11
Year 8	10,063.53	53,191.75	63,255.28
Year 9	8,982.55	54,907.62	63,890.16
Year 10	7,867.24	56,623.48	64,490.71
Year 11	6,734.77	56,623.48	63,358.24
Year 12	5,585.14	58,339.35	63,924.48
Year 13	4,401.19	60,055.20	64,456.39
Year 14	3,200.08	60,055.20	63,255.28
Year 15	1,966.38	61,771.07	63,737.45
Year 16	666.61	63,486.93	64,153.54
Total	150,342.01	828,761.84	979,103.85

Waste Water (Fund 049)

Department Description

- This activity provides wastewater collection and treatment and wastewater and drainage billing for 4,579 customers. The City has a sanitary sewer-cleaning program that includes cleaning the sanitary sewers on a 3-year revolving schedule.

Waste Water (Fund 049)

Department Services

Collection System Maintenance	Lift Station Maintenance
Annual Sewer Cleaning	Conveyance of Waste Water

Waste Water (Fund 049)

Department Statistics

Activity	2017	2018
Miles of Sewer	45.9	45.9
No. of Lift Stations	4	4
Miles of Sewer Cleaned/Inspected	7.4	11.9
Feet of Sewer Reconstructed	6,900	8,160
Number of Sewer Backups	0	3

Waste Water (Fund 049)

Staffing Levels

Positions (FTE)	2017 Budget	2018 Budget	2019 Actual	2020 Requested
Public Works Director	0.25	0.25	0.25	0.20
Public Works Supervisor	-	-	-	0.15
Public Works Service Worker	1.33	1.33	1.30	1.25
FT Utility Billing Staff	0.26	0.36	0.36	0.30
PT Customer Service Specialist	0.16	0.15	0.15	0.13
City Manager	0.03	0.03	0.03	0.03
PT Seasonal	1.00	2.00	2.00	2.00

WASTE WATER FUND	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Requested	$ Increase (Decrease)	% Increase (Decrease)
REVENUES							
Special Assessments	(28,902)	470	919	-	-	-	0.00%
Intergovernemental	114,748	-	-	-	-	-	0.00%
Charges for Services	1,897,962	2,023,884	2,151,415	2,000,000	2,170,000	170,000	8.50%
Other Revenues	214,457	106,972	88,933	129,000	56,000	(73,000)	-56.59%
TOTAL REVENUES	$2,198,265	$2,131,326	$2,241,267	$2,129,000	$2,226,000	$97,000	4.56%
EXPENSES							
Personnel Services	164,249	188,993	182,382	240,050	208,202	($31,848)	-13.27%
Supplies	14,403	13,748	12,284	39,964	40,500	$536	1.34%
Contractual Services	1,169,230	1,104,563	1,293,567	1,297,040	1,346,264	$49,224	3.80%
Capital	106,296	89,081	141,332	113,795	161,382	$47,587	41.82%
Transfers	145,000	145,000	145,000	145,000	145,000	$0	0.00%
Debt Issuance & Interest	175,470	123,881	140,339	104,200	136,010	$31,810	30.53%
TOTAL EXPENSES	1,774,648	1,665,266	1,914,904	1,940,049	2,037,358	$97,309	5.02%
NET CHANGE IN FUND BALANCE	$423,617	$466,060	$326,363	$188,951	$188,642	($309)	-0.46%

Net Change in Cash					
add: Depreciation	106,296	108,295	156,382	108,295	156,382
Debt Service - Principal	(230,600)	(1,358,200)	(383,965)	(120,002)	(556,024)
Capital Outlay	(2,011,086)	(232,564)	(555,287)	(890,175)	
Bonds Issued	2,455,545	360,000	1,323,143	-	
	$743,772	($656,409)	$866,636	($712,931)	($211,000)

As of 12/31/2018		
Cash	$	3,527,403
Bonds Payable	$	6,344,168

Waste Water (Fund 049) – Sample Debt Service

Year	Interest	Principal	Total
Year 1	35,299.58	-	35,299.58
Year 2	30,473.07	90,434.12	120,907.19
Year 3	28,632.10	93,663.92	122,296.02
Year 4	26,758.81	93,663.92	120,422.73
Year 5	24,853.23	96,893.71	121,746.94
Year 6	22,915.36	96,893.71	119,809.07
Year 7	20,945.18	100,123.49	121,068.68
Year 8	18,942.72	100,123.49	119,066.21
Year 9	16,907.96	103,353.29	120,261.25
Year 10	14,808.60	106,583.07	121,391.67
Year 11	12,676.94	106,583.07	119,260.01
Year 12	10,512.97	109,812.87	120,325.84
Year 13	8,284.41	113,042.66	121,327.06
Year 14	6,023.55	113,042.66	119,066.21
Year 15	3,701.33	116,272.44	119,973.78
Year 16	1,254.77	119,502.24	120,757.01
Total	282,990.57	1,559,988.66	1,842,979.23

Surface Water (Fund 052)

Department Description

- This activity provides service to manage the discharge of stormwater. The goal of this department is to reduce the amount of sediment and pollutants that enter the surface water and flow into our storm sewer systems. The department is responsible for the following: public education and outreach, illicit discharge detection and elimination, construction site stormwater runoff control, post-construction stormwater management in new development and redevelopment & pollution prevention

Surface Water (Fund 052)

Department Services

Operation of Storm Water System	Catch Basin Clearing
Rain Garden Maintenance	Street Sweeping
Storage of Water Run Off	Compliance with MS4

Surface Water (Fund 052)

Department Statistics

Activity	2017	2018
Sweepings removed (Dollars)	3,418	4,735
Miles of Storm Sewer Pipe	38.2	38.2
Catch basins	1640	1640

Surface Water (Fund 052)

Staffing Levels

Positions (FTE)	2017 Budget	2018 Budget	2019 Actual	2020 Requested
Public Works Director	0.25	0.25	0.25	0.20
Public Works Supervisor	-	-	-	0.15
Public Works Service Worker	1.15	1.15	1.01	1.25
Parks Coordinator	-	-	-	0.10
FT Utility Billing Staff	0.14	0.33	0.33	0.10
PT Customer Service Specialist	0.09	0.17	0.17	0.13
PT Seasonal Worker	-	1.00	1.00	1.00

SURFACE WATER FUND	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Requested	$ Increase (Decrease)	% Increase (Decrease)
REVENUES							
Special Assessments	1,172	162	162	-	-	-	0.00%
Intergovernemental	-	-	-	-	-	-	0.00%
Charges for Services	658,100	716,538	808,179	775,000	856,375	81,375	10.50%
Other Revenues	24,420	33,086	45,284	27,581	15,000	(12,581)	-45.61%
TOTAL REVENUES	$683,692	$749,786	$853,625	$802,581	$871,375	$68,794	8.57%
EXPENSES							
Total Personnel Services	156,240	169,580	170,654	158,133	201,439	$43,306	27.39%
Total Supplies	10,626	2,497	3,325	21,257	20,300	($957)	-4.50%
Total Contractual Services	120,236	179,421	281,887	218,772	247,439	$28,667	13.10%
Total Capital	99,533	159,139	127,751	106,553	127,751	$21,198	19.89%
Total Transfers	80,000	80,000	80,000	80,000	80,000	$0	0.00%
Total Debt Issuance & Interest	40,052	37,014	50,894	39,537	54,148	$14,611	36.96%
TOTAL EXPENSES	506,687	627,651	714,511	624,252	731,077	$106,825	17.11%
NET CHANGE IN FUND BALANCE	$177,005	$122,135	$139,114	$178,329	$140,298	($38,031)	-8.54%

Net Change in Cash					
add: Depreciation	99,533	106,553	127,751	106,553	127,751
Debt Service - Principal	(101,200)	(145,400)	(131,078)	(163,329)	(161,971)
Capital Outlay	(463,996)	(26,600)	(252,643)	(518,599)	
Bonds Issued	593,335	78,620	771,242	-	
	$304,677	$135,308	$654,386	($397,046)	$106,078

As of 12/31/2018		
Cash	$	2,897,582
Bonds Payable	$	2,713,580

Surface Water (Fund 052) – Sample Debt Service

Year	Interest	Principal	Total
Year 1	16,988.05	-	16,988.05
Year 2	14,665.26	43,521.71	58,186.97
Year 3	13,779.29	45,076.06	58,855.34
Year 4	12,877.77	45,076.06	57,953.83
Year 5	11,960.70	46,630.86	58,591.56
Year 6	11,028.10	46,630.40	57,658.50
Year 7	10,079.94	48,184.75	58,264.69
Year 8	9,116.24	48,184.75	57,300.98
Year 9	8,137.00	49,739.11	57,876.10
Year 10	7,126.68	51,293.45	58,420.13
Year 11	6,100.81	51,293.45	57,394.26
Year 12	5,059.39	52,847.80	57,907.19
Year 13	3,986.89	54,402.14	58,389.03
Year 14	2,898.86	54,402.14	57,301.00
Year 15	1,781.29	55,956.49	57,737.77
Year 16	603.86	57,510.83	58,114.68
Total	136,190.12	750,749.97	866,940.09

BUDGET YEAR: 2020
FUND: WATER (048)
REVENUE

GENERAL LEDGER CODE	GENERAL LEDGER DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Actual as of 7/31	2020 Department Requested	2020 City Manager Requested	2020 City Council Approved	2020 Department Requested Notes
048-3110	S/A PREPAID TO COUNTY	-	-	-	-	-	-	-	-	
048-3111	S/A CURRENT	(12,298)	-	-	-	-	-	-	-	2016: Adjustment for write offs
048-3112	S/A DELINQUENT	110	-	-	-	-	-	-	-	
048-3113	S/A INTEREST	181	581	388	-	327	-	-	-	
048-3114	SPECIAL ASSESSMENT PENALTIES	-	-	-	-	-	-	-	-	
TOTAL SPECIAL ASSESSMENT TAXES		**(12,007)**	**581**	**388**	**-**	**327**	**-**	**-**	**-**	
048-3522	STATE GRANTS	3,450	-	-	-	-	-	-	-	
TOTAL INTERGOVERNMENTAL		**3,450**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
048-3660	RES WATER SALES	1,274,202	1,355,621	1,374,522	1,325,000	801,090	1,437,625	1,437,625	-	Per Rate Analysis July 2017 5.0% (2018-2022), 4.0% (2023- 2027) Current Year Notes: 2019 Budget mutlipled by 8.5% Increase
048-3661	COMM WATER SALES	343,119	398,668	419,842	370,000	248,645	401,450	401,450	-	Per Rate Analysis 4.0% (2018-2020), 10% (2021-2023) with downtown Current Year Notes: 2019 Budget mutlipled by 8.5% Increase
TOTAL CHARGES		**1,617,321**	**1,754,289**	**1,794,364**	**1,695,000**	**1,049,735**	**1,839,075**	**1,839,075**	**-**	
048-3800	MARKET VALUE ADJUSTMENT	(8,727)	(9,527)	(10,587)	-	35,347	-	-	-	
048-3801	INVESTMENT INCOME	26,071	33,670	60,317	16,000	25,191	10,000	10,000	-	
048-3804	SALE OF GOODS & PROPERTY	-	4,850	-	-	201	-	-	-	
048-3808	CONNECTION CHARGES	28,358	-	(5,400)	-	1,800	-	-	-	Based on Ehlers Projection 2/11/2016. 66 units @ $2,499; $2,450 2016 rate with 2% increase.
048-3812	METER SALES-REMOTE	2,350	2,175	830	-	1,820	-	-	-	
048-3815	ESCROW-INV INCOME	-	-	-	-	-		-	-	
048-3820	BAD DEBT COLLECTIONS	-	-	-	-	-		-	-	
048-3851	PENALTY CHARGE - WATER	1,426	1,615	1,920	-	777	-	-	-	
048-3853	PENALTY CHARGE-WATER CONNECT	31,717	28,684	31,665	30,000	17,321	20,000	20,000	-	Removal of dirt from project sites 2024; $700,000 water tower repainting-every 7 yrs.
048-3870	CONTRIBUTED CAPITAL ASSETS	-	-	-	-	-		-	-	
048-3890	MISC WATER REV	2,652	404	-	-	-	-	-	-	
048-3894	PENSION CONTRIBUTIONS	757	59	1,095	-	-	-	-	-	
048-3899	MISCELLEANEOUS REVENUE (NT)	4,585	-	1	-	-	-	-	-	
TOTAL OTHER CHARGES		**89,189**	**61,930**	**79,841**	**46,000**	**82,457**	**30,000**	**30,000**	**-**	
TOTAL REVENUES		**1,697,953**	**1,816,800**	**1,874,593**	**1,741,000**	**1,132,519**	**1,869,075**	**1,869,075**	**-**	

BUDGET YEAR: 2020
FUND: WATER (048)
EXPENSES

GENERAL LEDGER CODE	GENERAL LEDGER DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Actual as of 7/31	2020 Department Requested	2020 City Manager Requested	2020 City Council Approved	2020 Department Requested Notes
048-4-62-4010-000	FULL-TIME SALARIES	128,173	139,894	137,704	163,661	74,118	178,134	149,373	-	Public Works Director-20%; Public Works Supervisor-15%; Public Works Maintenance - 1.25 FTE; Utility Billing Full Time Staff - 0.40 FTE; City Manager - 3%
048-4-62-4011-000	OVERTIME SALARIES	4,537	3,323	7,697	15,000	5,034	15,000	15,000	-	
048-4-62-4020-000	PART-TIME SALARIES	8,460	8,450	19,009	23,246	5,815	30,425	26,711	-	Utility Billing Part Time Staff - 0.50 FTE 2 PT Seasonal @ $15 per hour, 67 Days per year
048-4-62-4030-000	DEFERRED COMPENSATION	3,747	4,563	4,847	5,242	2,843	5,972	5,567	-	
048-4-62-4031-000	PERA CONTRIBUTION	10,313	11,198	12,198	14,393	6,448	15,356	13,125	-	
048-4-62-4032-000	FICA CONTRIBUTION	9,085	9,190	10,495	12,518	5,214	13,861	11,847	-	
048-4-62-4033-000	MEDICARE CONTRIBUTION	2,125	2,149	2,454	2,928	1,219	3,242	2,771	-	
048-4-62-4040-000	HEALTH INSURANCE	18,711	25,611	29,356	19,554	15,215	20,960	19,043	-	
048-4-62-4050-000	WORKERS COMPENSATION INSURAN	9,995	7,771	8,459	8,451	4,701	10,976	9,757	-	
TOTAL PERSONNEL SERVICES		**195,146**	**212,149**	**232,219**	**264,993**	**120,607**	**293,926**	**253,194**	**-**	
048-4-62-4110-000	OFFICE SUPPLIES	940	-	-	1,000	-	1,000	800	-	
048-4-62-4120-000	OPERATING SUPPLIES	78	-	149	3,000	-	3,000	2,000	-	
048-4-62-4205-000	SHOP MATERIALS	246,573	3,421	10,386	37,500	5,650	37,500	37,500	-	Residential Water Meters: $250 each (est); Commercial Water Meters: $1,000 each (est)
048-4-62-4210-000	MOTOR FUELS	2,313	2,183	6,005	4,500	3,585	4,500	5,000	-	
048-4-62-4211-000	LUBRICANTS & ADDITIVES	-	-	-	2,000	-	2,000	2,000	-	Oils & Lubricants for Wells & Hydrants
048-4-62-4215-000	CHEMICALS & CHEMICAL PRODUCT	6,166	8,773	8,980	13,000	3,552	13,000	12,000	-	Fluoride, Compressed Gases, Etc.
048-4-62-4230-000	SMALL TOOLS & MINOR EQUIPMEN	4,831	4,513	2,937	3,000	1,816	3,000	3,500	-	
048-4-62-4235-000	MAINTENANCE MATERIALS	9,270	11,730	28,835	20,000	10,410	20,000	21,200	-	Maintenance materials such as asphalt, recycle road base, concrete, piping, valves, castings, black dirt, seed, sod, etc.
048-4-62-4240-000	UNIFORMS	3,786	2,036	2,689	4,000	1,849	4,000	4,000	-	PPE and Uniforms
TOTAL SUPPLIES		**273,957**	**32,656**	**59,981**	**88,000**	**26,862**	**88,000**	**88,000**	**-**	
048-4-62-4300-000	GENERAL CONTRACT/CONSULTING	30,801	24,579	10,195	10,000	19,236	10,000	20,000	-	Removal of dirt from project sites 2024; $700,000 water tower repainting-every 7 yrs
048-4-62-4300-504	GENERAL CONTRACT/CONSULTING	-	-	-	-		-	-	-	
048-4-62-4300-508	GENERAL CONTRACT/CONSULTING	-	-	-	-	(19,515)	-	-	-	Reversal of 2018 Retainage Payable at 12/31/2019
048-4-62-4301-000	FINANCIAL SERVICES	10,906	10,294	7,652	8,105	7,363	8,105	9,000	-	Audit Allocation - General Fund 32.1%; Electric 36.4%; Water 15.5%; Surface Water 9.6%; Waste Water 6.4%
048-4-62-4302-000	LEGAL SERVICES	-	-	7,414	-	2,466	-	-	-	
048-4-62-4303-000	PLANNING SERVICES	-	-	-	5,000	880	5,000	3,000	-	
048-4-62-4304-000	ENGINEERING SERVICES	15,476	15,591	19,908	54,600	5,997	54,600	25,000	-	City Engineer project reviews, planning, ROW permits & general engineering activity related to water system; Water tower inspections.
048-4-62-4305-000	SOFTWARE & TECHNOLOGY SERVIC	19,233	28,965	33,033	49,792	27,562	49,792	49,000	-	Roseville IT & Phone Service; Fund Allocation: General Fund (65%), Electric 35%), Water (5.0%), Wastewater (5.0%); Incode Utility Billing; Accela GIS upgrades. New equip software mapping updates and Roseville IT & Phone Service; Fund Allocation: General Fund (65%), Electric (35%), Water (5.0%), Wastewater (5.0%); Incode Utility Billing; Accela; GIS upgrades. New equip software mapping updates and capabilities.
048-4-62-4310-000	GENERAL SERVICE FEES	15,297	23,240	43,248	36,942	51,741	36,942	45,000	-	KorWeb Utility Locate Fee; Twin City Water Clinic, Water Sample Testing; Water Conservation Services; City-Wide Water System Audit; Call Center
048-4-62-4311-000	COURT & BOOKING FEES	-	-	-	-	-	-	-	-	Twin City Water Clinic, Water Sample Testing
048-4-62-4315-000	PERSONNEL TESTING	341	341	-	1,200	-	1,200	1,200	-	Employment Physicals & Random DOT Testing
048-4-62-4320-000	COMMUNICATIONS DEVICES	-	-	-	2,620	110	2,620	2,500	-	
048-4-62-4330-000	POSTAGE	653	1,184	954	1,848	621	1,848	1,200	-	
048-4-62-4340-000	PRINTING & BINDING	22,185	12,077	21,090	29,500	12,268	29,500	25,000	-	Utility Bill Printing & Mailing; Consumer Confidence Reporting
048-4-62-4360-000	DUES & SUBSCRIPTIONS	4,822	250	308	6,250	229	6,250	5,000	-	Minnesota Rural Water Association; Minnesota DNR Annual Water Usage
048-4-62-4370-000	TRAINING & TRAVEL	1,666	2,099	1,366	3,865	27	3,865	3,000	-	Ongoing SafeAssure Safety Training; Water School Annual Training To Maintain Certification of All Field Staff
048-4-62-4390-000	ADVERTISING & LEGAL NOTICES	-	-	-	500	-	-	-	-	
048-4-62-4400-000	GENERAL LIABILITY INSURANCE	1,358	972	2,867	5,600	1,851	3,566	4,320	-	Allocation via total final 2018 budgeted expenses at prior year rate increased by 3.5%
048-4-62-4410-000	PROPERTY INSURANCE	1,542	3,560	2,773	5,807	2,013	4,453	5,396	-	Allocation via total final 2018 budgeted expenses at prior year rate increased by 3.5%
048-4-62-4420-000	AUTOMOTIVE INSURANCE	2,586	1,922	642	856	398	762	762	-	Vehicle Insurance increased by 3.5% from 2019 statement (LMC)
048-4-62-4500-000	UTILITIES	94,838	90,128	108,316	110,250	61,188	110,250	111,000	-	
048-4-62-4540-000	FIBER SERVICE	-	-	-	17,198	-	18,316	18,316	-	Budget increased by 6.5%
048-4-62-4550-000	BUILDING MAINTENANCE	-	-	15,835	13,271	-	16,627	16,627	-	5% increase of 2018 actuals
048-4-62-4560-000	CITY MECHANIC	24,535	5,547	14,128	28,000	9,344	28,000	30,000	-	All repairs are ran through the city mechanic and is recorded and charged out accordingly. All records are maintained by the City Mechanic.
048-4-62-4570-000	EQUIPMENT RENTAL	21,797	29,467	29,834	53,600	-	53,600	53,600	-	Annual Payment & Transfer to the Equipment Fund
048-4-62-4575-000	GENERAL RENTALS	-	-	870	3,600	475	3,600	3,600	-	
048-4-62-4600-000	CONTRACTED REPAIR & MAINT.	67,138	26,360	26,777	71,000	3,416	71,000	71,000	-	General repair & maintenance of water system. Repair/rebuild manholes.
048-4-62-4630-000	MISCELLANEOUS	-	-	733	-	2	-	-	-	
TOTAL CONTRACTUAL SERVICES		**335,174**	**276,576**	**347,943**	**519,404**	**187,672**	**519,896**	**503,521**	**-**	
048-4-62-4705-000	OFFICE EQUIPMENT	-	-	398	-	-	-	-	-	
048-4-62-4710-000	FIELD EQUIPMENT	4,010	-	-	-	4,505	-	-	-	
048-4-62-4735-000	UTILITY	-	-	-	52,500	-	52,500	-	-	
048-4-62-4798-000	DEPRECIATION	162,914	167,070	194,218	167,070	-	195,000	195,000	-	
TOTAL CAPITAL		**166,924**	**167,070**	**194,616**	**219,570**	**4,505**	**247,500**	**195,000**	**-**	
048-4-62-4920-000	OTHER OPERATING TRANSFERS	205,000	205,000	205,000	205,000	205,000	205,000	205,000	-	Needs to reflect same as 001-3992
TOTAL TRANSFERS		**205,000**	**205,000**	**205,000**	**205,000**	**205,000**	**205,000**	**205,000**	**-**	
048-4-90-4810-000	BONDING & DEBT ISSUANCE-INT.	174,200	75,188	80,788	55,923	73,955	112,035	112,035	-	Interest; 2006A GO Utility Revenue - 52.0%; 2014A GO Utility Revenue - 38.52%; 2015A GO Refunding (2006A) - 52.0%; 2016A GO Utility Revenue - 12.6%; 2018A GO Utility Revenue - 21.52%
048-4-90-4820-000	BONDING & DEBT ISSUANCE-OTHE	11,093	-	24,170	516	-	550	550	-	
TOTAL DEBT		**185,293**	**75,188**	**104,958**	**56,439**	**73,955**	**112,585**	**112,585**	**-**	
TOTAL EXPENSES		**1,361,494**	**968,639**	**1,144,717**	**1,353,406**	**618,601**	**1,466,907**	**1,357,300**	**-**	

BUDGET YEAR: 2020
FUND: WASTE WATER (049)
REVENUE

GENERAL LEDGER CODE	GENERAL LEDGER DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Actual as of 7/31	2020 Department Requested	2020 City Manager Requested	2020 City Council Approved	2020 Department Requested Notes
049-3110	S/A PREPAID TO COUNTY	-	-	-	-	-	-	-	-	
049-3111	S/A CURRENT	(28,731)	-	-	-	-	-	-	-	
049-3112	S/A DELINQUENT	(393)	-	-	-	-	-	-	-	
049-3113	S/A INTEREST	222	470	919	-	323	-	-	-	
049-3114	SPECIAL ASSESSMENT PENALTIES	-	-	-	-	-	-	-	-	
TOTAL SPECIAL ASSESSMENT TAXES		**(28,902)**	**470**	**919**	**-**	**323**	**-**	**-**	**-**	
049-3522	STATE GRANTS	-	-	-	-	-	-	-	-	
049-3541	OTHER GRANTS	114,748	-	-	-	-	-	-	-	
TOTAL INTERGOVERNMENTAL		**114,748**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
049-3662	RES. SEWER CHARGE	1,592,924	1,688,332	1,790,745	1,680,000	1,108,879	1,822,800	1,822,800	-	Per Rate Analysis 6.5% (2018-2023), 6.0% (2024-2025), 4.0% (2026-2027) Current Year Notes: 2019 Budget mutlipled by 8.5% Increase
049-3663	COMM. SEWER CHARGE	299,154	329,663	354,765	320,000	222,940	347,200	347,200	-	Per Rate Analysis 3.0% (2018-2020), 6.0% (2021-2023) Current Year Notes: 2019 Budget mutlipled by 8.5% Increase
049-3667	MAPLEWOOD BILLING CHARGE	5,884	5,889	5,905	-	2,955	-	-	-	
TOTAL CHARGES		**1,897,962**	**2,023,884**	**2,151,415**	**2,000,000**	**1,334,774**	**2,170,000**	**2,170,000**	**-**	
049-3800	MARKET VALUE ADJUSTMENT	(14,239)	(11,707)	(11,868)	-	28,452	-	-	-	
049-3801	INVESTMENT INCOME	36,829	37,423	53,702	19,000	19,263	20,000	20,000	-	
049-3804	SALE OF GOODS & PROPERTY	-	-	4,000	-	-	-	-	-	
049-3808	CONNECTION CHARGES	148,894	-	(2,100)	75,000	1,800	-	-	-	Based on Ehlers Projection 2/11/2016. 66 units @ $1,479; $1,450 2016 rate with 2% increase; Current Year Notes: Some revenue-Commerce Park-Per CW/NF 6/26/18
049-3852	PENALTY CHARGE - SEWER	38,554	39,327	43,757	35,000	25,165	36,000	36,000	-	3 year average 40,546; Budget 36,000; Rounding (4,546); Budget 36,000
049-3891	MISC SEWER REVENUE	25	6,050	-	-	-	-	-	-	
049-3894	PENSION CONTRIBUTIONS	635	53	958	-	-	-	-	-	
049-3898	DISCOUNT REVENUE	3,759	25	-	-	-	-	-	-	
049-3899	MISCELLEANEOUS REVENUE (NT)	-	35,801	484	-	-	-	-	-	
TOTAL OTHER CHARGES		**214,457**	**106,972**	**88,933**	**129,000**	**74,680**	**56,000**	**56,000**	**-**	
TOTAL REVENUES		**2,198,265**	**2,131,326**	**2,241,267**	**2,129,000**	**1,409,777**	**2,226,000**	**2,226,000**	**-**	

BUDGET YEAR: 2020
FUND: WASTE WATER (049)
EXPENSES

GENERAL LEDGER CODE	GENERAL LEDGER DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Actual as of 7/31	2020 Department Requested	2020 City Manager Requested	2020 City Council Approved	2020 Department Requested Notes
049-4-72-4010-000	FULL-TIME SALARIES	115,909	127,256	124,869	163,810	65,245	136,216	142,421	-	Public Works Director-20%; Public Works Supervisor-15%; Public Works Maintenance - 1.25 FTE; Utility Billing Full Time Staff - 0.3 FTE
049-4-72-4011-000	OVERTIME SALARIES	3,849	3,137	6,952	5,000	4,311	5,000	5,000	-	
049-4-72-4020-000	PART-TIME SALARIES	7,220	14,855	6,065	8,093	8,510	8,093	6,047	-	Utility Billing Part Time Staff - 0.25 FTE
049-4-72-4030-000	DEFERRED COMPENSATION	3,190	3,863	4,301	5,893	2,472	5,221	5,151	-	
049-4-72-4031-000	PERA CONTRIBUTION	8,666	9,937	10,677	13,268	5,585	11,143	11,455	-	
049-4-72-4032-000	FICA CONTRIBUTION	7,507	8,746	8,710	10,968	4,835	9,257	9,515	-	
049-4-72-4033-000	MEDICARE CONTRIBUTION	1,756	2,046	2,037	2,565	1,131	2,165	2,225	-	
049-4-72-4040-000	HEALTH INSURANCE	9,169	12,580	12,611	22,345	8,201	17,816	17,684	-	
049-4-72-4050-000	WORKERS COMPENSATION INSURANCE	6,983	6,573	6,160	8,108	4,510	8,622	8,704	-	
TOTAL PERSONNEL SERVICES		**164,249**	**188,993**	**182,382**	**240,050**	**104,800**	**203,533**	**208,202**	**-**	
049-4-72-4110-000	OFFICE SUPPLIES	179	-	154	500	-	500	500	-	
049-4-72-4120-000	OPERATING SUPPLIES	30	-	36	3,000	-	3,000	3,000	-	Safety, supplies vests gloves glasses ear protection etc., batteries labels barrier tape
049-4-72-4205-000	SHOP MATERIALS	2,478	-	1,097	5,000	-	5,000	3,000	-	Hardware blades small equip Parts
049-4-72-4210-000	MOTOR FUELS	2,878	3,212	3,274	5,000	1,940	5,000	5,000	-	
049-4-72-4215-000	CHEMICALS & CHEMICAL PRODUCT	-	(750)	-	-	-	-	-	-	3k cleaners and degreasers for lift stations 2500 root treatment
049-4-72-4230-000	SMALL TOOLS & MINOR EQUIPMEN	4,747	932	4,188	3,000	-	3,000	5,000	-	Misc small tools
049-4-72-4235-000	MAINTENANCE MATERIALS	1,476	8,494	1,655	20,464	6,312	20,464	21,000	-	Concrete rings castings road base asphalt
049-4-72-4240-000	UNIFORMS	2,615	1,860	1,880	3,000	977	3,000	3,000	-	Wastewater Utility cost share for uniforms, service & supplies.
TOTAL SUPPLIES		**14,403**	**13,748**	**12,284**	**39,964**	**9,229**	**39,964**	**40,500**	**-**	
049-4-72-4300-000	GENERAL CONTRACT/CONSULTING	5,709	5,368	3,930	-	6,322	3,248	6,000	-	Removal of dirt and debris from shop
049-4-72-4300-502	GENERAL CONTRACT/CONSULTING-	42,220	-	-	-	-	-	-	-	
049-4-72-4300-508	GENERAL CONTRACT/CONSULTING-	-	-	-	-	(16,254)	-	-	-	
049-4-72-4301-000	FINANCIAL SERVICES	6,213	6,138	3,160	3,248	3,040	3,410	4,000	-	Audit Allocation - General Fund 32.1%; Electric 36.4%; Water 15.5%; Surface Water 9.6%; Waste Water 6.4%
049-4-72-4302-000	LEGAL SERVICES	-	540	17,479	-	-	-	-	-	
049-4-72-4304-000	ENGINEERING SERVICES	23,509	7,802	9,697	11,000	1,426	11,000	2,000	-	Review of ROW permits.
049-4-72-4304-502	ENGINEERING SERVICES-2015 IM	5,798	-	-	-	-	-	-	-	Annual wastewater utility engineering work.
049-4-72-4304-503	ENGINEERING SERVICES-2015 MI	-	-	-	-	-	-	-	-	
049-4-72-4304-504	ENGINEERING SERVICES	-	19,214	-	-	-	-	-	-	
049-4-72-4304-505	ENGINEERING SERVICES	-	-	-	-	1,023		-		
049-4-72-4304-511	ENGINEERING SERVICES	-	-	32,244	-	-	-	-	-	
049-4-72-4305-000	SOFTWARE & TECHNOLOGY SERVIC	16,396	24,968	26,040	34,705	17,635	34,705	34,705	-	Roseville IT & Phone Service. Fund Allocation: General Fund (65%), Electric (35%), Water (5.0%), Wastewater (5.0%); Incode Utility Billing; SCADA System Controls Maintenance & Upgrades.; Accela
049-4-72-4307-000	SANITATION & RECYCLING SERVI	835,649	917,406	1,017,386	1,038,244	606,428	1,038,244	1,072,628	-	Metropolitan Council Environmental Services (MCES); Municipal; Wastewater Treatment Fee; Current year notes: Per MCES letter 5/8/18-JMD
049-4-72-4310-000	GENERAL SERVICE FEES	9,868	21,102	4,792	2,500	4,672	2,500	10,000	-	Call center
049-4-72-4310-507	GENERAL SERVICE FEES	-	-	15,050	-	-	-	-	-	
049-4-72-4315-000	PERSONNEL TESTING	-	-	-	600	-	600	500	-	DOT testing
049-4-72-4320-000	COMMUNICATIONS DEVICES	1,348	1,660	1,669	1,910	827	1,910	1,900	-	Staff Cell Phones; Mobile Data Services for Tablets
049-4-72-4330-000	POSTAGE	637	1,176	952	1,848	493	1,848	1,800	-	Wastewater Fund share for mailing utility bills.
049-4-72-4340-000	PRINTING & BINDING	17,592	17,481	18,252	20,000	10,953	20,000	20,000	-	Wastewater share of utility bills and newsletter costs
049-4-72-4360-000	DUES & SUBSCRIPTIONS	-	-	33	725	-	725	500	-	Minnesota Utility Contractors; American Public Works Association
049-4-72-4370-000	TRAINING & TRAVEL	1,097	793	6,501	3,865	390	3,865	3,865	-	Wastewater training
049-4-72-4390-000	ADVERTISING & LEGAL NOTICES	-	-	-	-	-	-	-	-	
049-4-72-4400-000	GENERAL LIABILITY INSURANCE	24,462	8,614	4,151	7,500	2,871	5,531	4,315	-	Dept Requst allocation based on total final 2018 budgeted expenses at prior year rate increased by 3.5%
049-4-72-4410-000	PROPERTY INSURANCE	870	2,216	2,809	6,284	2,665	6,908	5,389	-	Dept Requst allocation based on total final 2018 budgeted expenses at prior year rate increased by 3.5%
049-4-72-4420-000	AUTOMOTIVE INSURANCE	2,376	1,518	1,245	1,592	781	1,514	1,514	-	Dept Reqest is prior year bill with 3.5% increase
049-4-72-4500-000	UTILITIES	3,229	2,885	9,729	3,150	9,846	3,150	11,000	-	Electric utility costs for 4 lift stations.
049-4-72-4540-000	FIBER SERVICE	-	-	-	14,198	-	15,121	15,121	-	2020 budget increased by 6.5%
049-4-72-4550-000	BUILDING MAINTENANCE	-	-	15,835	13,271	-	16,627	16,627	-	5% increase of 2018 actuals
049-4-72-4560-000	CITY MECHANIC	9,329	4,942	14,232	10,000	4,172	10,000	12,000	-	
049-4-72-4570-000	EQUIPMENT RENTAL	28,665	60,740	62,334	80,400	-	80,400	80,400	-	Annual Payment & Transfer to the Equipment Fund
049-4-72-4575-000	GENERAL RENTALS	-	-	-	2,000	-	2,000	2,000	-	Copier Lease
049-4-72-4600-000	CONTRACTED REPAIR & MAINT.	134,263	-	265	40,000	-	40,000	40,000	-	Root treatment; Generay system repairs & maintenance; Repair or rebuild sanitary sewer manholes
049-4-72-4630-000	MISCELLANEOUS	-	-	25,782	-	-	-	-	-	
TOTAL CONTRACTUAL SERVICES		**1,169,230**	**1,104,563**	**1,293,567**	**1,297,040**	**657,290**	**1,303,306**	**1,346,264**	**-**	
049-4-72-4710-000	FIELD EQUIPMENT	-	-	-	5,500	-	5,500	5,000	-	
049-4-72-4746-504	CAPITAL IMPROVEMENTS	-	(19,214)	-	-	-	-	-	-	
049-4-72-4746-507	CAPITAL IMPROVEMENTS	-	-	(15,050)	-	-	-	-	-	
049-4-72-4798-000	DEPRECIATION	106,296	108,295	156,382	108,295	-	156,382	156,382	-	
049-4-72-4799-000	LOSS/DISPOSAL/ABANDONMENT	-	-	-	-	-	-	-	-	
TOTAL CAPITAL		**106,296**	**89,081**	**141,332**	**113,795**	**-**	**161,882**	**161,382**	**-**	
049-4-72-4920-000	OTHER OPERATING TRANSFERS	145,000	145,000	145,000	145,000	145,000	145,000	145,000	-	Needs to reflect same as 001-3992
TOTAL TRANSFERS		**145,000**	**145,000**	**145,000**	**145,000**	**145,000**	**145,000**	**145,000**	**-**	
049-4-90-4810-000	BONDING & DEBT ISSUANCE - INTEREST	139,772	112,497	120,002	102,469	85,785	134,510	134,510	-	Interest; debt repayment for utility capital projects 2006A GO Utility Revenue - 46.0%; 2014A GO Utility Revenue - 30.34%; 2015A GO Refunding (2006A) - 46.0%; 2015A GO Refunding (2009A) - 42.0%; 2016A GO Utility Revenue - 23.76%; 2016A GO Utility (Lift Stations) - 100%; 2017A GO Utility Revnue - 24.16%; 2018A GO Utility Revenue - 17.92%
049-4-90-4820-000	BONDING & DEBT ISSUANCE-OTHER	35,698	361	500	1,731	-	1,500	1,500	-	
049-4-90-4820-506	BONDING & DEBT ISSUANCE-OTHER	-	4,158	-	-	-	-	-	-	
049-4-90-4820-507	BONDING & DEBT ISSUANCE-OTHER	-	2,527	-	-	-	-	-	-	
049-4-90-4820-508	BONDING & DEBT ISSUANCE-OTHER	-	4,338	19,837	-	-	-	-	-	
TOTAL DEBT		**175,470**	**123,881**	**140,339**	**104,200**	**85,785**	**136,010**	**136,010**	**-**	
TOTAL EXPENSES		**1,774,648**	**1,665,266**	**1,914,904**	**1,940,049**	**1,002,104**	**1,989,695**	**2,037,358**	**-**	

BUDGET YEAR: 2020
FUND: SURFACE WATER (052)
REVENUE

GENERAL LEDGER CODE	GENERAL LEDGER DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Actual as of 7/30	2020 Department Requested	2020 City Manager Requested	2020 City Council Approved	2020 Department Requested Notes
052-3110	S/A PREPAID TO COUNTY	-	-	-	-	-	-	-	-	
052-3111	S/A CURRENT	1,410	-	-	-	-	-	-	-	
052-3112	S/A DELINQUENT	(344)	-	-	-	-	-	-	-	
052-3113	S/A INTEREST	106	162	162	-	155	-	-	-	
052-3114	SPECIAL ASSESSMENT PENALTIES	-	-	-	-	-	-	-	-	
TOTAL SPECIAL ASSESSMENT TAXES		**1,172**	**162**	**162**	**-**	**155**	**-**	**-**	**-**	
052-3522	STATE GRANTS	-	-	-	-	-	-	-	-	
052-3541	OTHER GRANTS	-	-	-	-	-	-	-	-	
TOTAL INTERGOVERNMENTAL		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
052-3670	SURFACE UTILITY CHARGE	658,100	716,538	808,179	775,000	506,496	856,375	856,375	-	Per Rate Analysis 8.5% Current Year Notes: 2019 Budget mutlipled by 10.5% Increase
TOTAL CHARGES		**658,100**	**716,538**	**808,179**	**775,000**	**506,496**	**856,375**	**856,375**	**-**	
052-3800	MARKET VALUE ADJUSTMENT	(13,630)	(11,355)	(13,520)	-	24,717	(12,835)	-	-	
052-3801	INVESTMENT INCOME	27,341	33,891	46,196	18,081	17,921	32,000	10,000	-	
052-3804	SALES OF GOODS & PROPERTY	-	-	-	-	-	-	-	-	
052-3815	ESCROW-INV INCOME	-	-	-	-	-	-	-	-	
052-3853	PENALTY CHARGE-SURFACE UTILI	9,952	9,920	11,371	9,000	6,786	5,000	5,000	-	
052-3870	CONTRIBUTED CAPITAL ASSETS	-	-	-	-	-	-	-	-	
052-3894	PENSION CONTRIBUTION	625	50	883	-	-	-	-	-	
052-3899	MISCELLEANEOUS REVENUE (NT)	132	580	354	500	-	200	-	-	
TOTAL OTHER CHARGES		**24,420**	**33,086**	**45,284**	**27,581**	**49,424**	**24,365**	**15,000**	**-**	
TOTAL REVENUES		**683,692**	**749,786**	**853,625**	**802,581**	**556,075**	**880,740**	**871,375**	**-**	

BUDGET YEAR: 2020
FUND: SURFACE WATER (052)
EXPENSES

GENERAL LEDGER CODE	GENERAL LEDGER DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Actual as of 7/30	2020 Department Requested	2020 City Manager Requested	2020 City Council Approved	2020 Department Requested Notes
052-4-75-4010-000	FULL-TIME SALARIES	114,356	118,262	113,273	101,456	59,371	116,798	134,329	-	Public Works Director-20%; Public Works Supervisor-15%; Public Works Maintenance - 1.25 FTE; Utility Billing Full Time Staff - 0.10 FTE
052-4-75-4011-000	OVERTIME SALARIES	2,821	3,776	5,819	5,000	3,438	5,000	5,000	-	
052-4-75-4020-000	PART-TIME SALARIES	-	4,875	9,637	11,823	2,963	11,823	10,698	-	Utility Billing Part Time Staff - 0.125 FTE; 1 PT Seasonal @ $15 per hour, 67 Days per year
052-4-75-4030-000	DEFERRED COMPENSATION	3,252	3,735	3,849	3,661	2,097	4,131	4,453	-	
052-4-75-4031-000	PERA CONTRIBUTION	8,524	9,431	9,834	8,496	4,955	9,607	10,649	-	
052-4-75-4032-000	FICA CONTRIBUTION	6,973	7,591	8,222	7,333	4,043	8,285	9,302	-	
052-4-75-4033-000	MEDICARE CONTRIBUTION	1,631	1,775	1,923	1,715	945	1,938	2,175	-	
052-4-75-4040-000	HEALTH INSURANCE	11,113	13,204	11,552	13,842	7,429	15,200	15,921	-	
052-4-75-4050-000	WORKERS COMPENSATION INSURANCE	7,570	6,931	6,545	4,807	2,674	8,030	8,912	-	
TOTAL PERSONNEL SERVICES		**156,240**	**169,580**	**170,654**	**158,133**	**87,915**	**180,812**	**201,439**	-	
052-4-75-4110-000	OFFICE SUPPLIES	-	-	-	469	-	469	300	-	
052-4-75-4120-000	OPERATING SUPPLIES	-	-	-	1,500	-	1,500	1,000	-	
052-4-75-4205-000	SHOP MATERIALS	-	-	-	2,500	-	2,500	2,000	-	
052-4-75-4210-000	MOTOR FUELS	1,733	1,975	1,509	4,000	826	4,000	3,500	-	
052-4-75-4230-000	SMALL TOOLS & MINOR EQUIPMENT	3,065	58	-	2,500	572	2,500	2,500	-	
052-4-75-4235-000	MAINTENANCE MATERIALS	5,558	114	1,478	10,000	735	10,000	10,000	-	
052-4-75-4240-000	UNIFORMS	270	350	338	288	513	288	1,000	-	
TOTAL SUPPLIES		**10,626**	**2,497**	**3,325**	**21,257**	**2,646**	**21,257**	**20,300**	-	
052-4-75-4300-000	GENERAL CONTRACT/CONSULTING	28,734	-	-	25,000	20,202	25,000	25,000	-	Haul street sweeping material to landfill. Flood mitigation work.
052-4-75-4300-506	GENERAL CONTRACT/CONSULTING	-	56	-	-	-	-	-	-	
052-4-75-4300-508	GENERAL CONTRACT/CONSULTING	-	-	-	-	(9,468)	-	-	-	
052-4-75-4301-000	FINANCIAL SERVICES	4,950	4,385	4,740	5,020	4,560	5,271	6,000	-	Audit Allocation - General Fund 32.1%; Electric 36.4%; Water 15.5%; Surface Water 9.6%; Waste Water 6.4%
052-4-75-4302-000	LEGAL SERVICES	-	-	32	-	238	-	-	-	
052-4-75-4304-000	ENGINEERING SERVICES	36,455	38,934	37,273	21,000	2,860	21,000	40,000	-	Review ROW Permits; Annual Surface Water engineering activitiy; SWAMP engineering analysis
052-4-75-4304-506	ENGINEERING SERVICES	-	20,178	-	-	-	-	-	-	
052-4-75-4305-000	SOFTWARE & TECHNOLOGY SERVICE	-	-	704	7,202	-	7,202	7,202	-	SWAMP Surface Water Pond Tracking Software; Accela
052-4-75-4307-000	SANITATION & RECYCLING SERVICE	11,711	3,463	6,922	13,459	3,281	13,459	13,000	-	
052-4-75-4310-000	GENERAL SERVICE FEES	52	-	8,005	2,500	240	2,500	2,500	-	
052-4-75-4320-000	COMMUNICATIONS DEVICES	81	95	35	710	-	710	710	-	Staff cell phones; Mobile data service for tablets
052-4-75-4360-000	DUES & SUBSCRIPTIONS	1,010	760	1,010	-	1,033	-	1,100	-	
052-4-75-4370-000	TRAINING & TRAVEL	-	-	320	-	-	-	-	-	
052-4-75-4390-000	ADVERTISING & LEGAL NOTICES	-	56	14	-	-	-	-	-	
052-4-75-4390-506	ADVERTISING & LEGAL SERVICES	-	39	-	-	-	-	-	-	
052-4-75-4400-000	GENERAL LIABILITY INSURANCE	759	538	1,464	2,200	939	1,808	4,315	-	Dept Requst allocation based on total final 2018 budgeted expenses at prior year rate increased by 3.5%
052-4-75-4410-000	PROPERTY INSURANCE	-	-	1,579	3,121	1,077	2,288	5,389	-	Dept Requst allocation based on total final 2018 budgeted expenses at prior year rate increased by 3.5%
052-4-75-4420-000	AUTOMOTIVE INSURANCE	1,927	1,132	-	889	-	-	-	-	Dept Reqest is prior year bill with 3.5% increase
052-4-75-4540-000	FIBER SERVICE	-	-	-	2,000	-	2,130	2,130	-	2020 budget increased by 6.5%
052-4-75-4550-000	BUILDING MAINTENANCE	-	-	15,898	13,271	-	16,693	16,693	-	5% increase of 2018 actuals
052-4-75-4560-000	CITY MECHANIC	1,247	11,733	10,486	12,000	4,205	12,000	13,000	-	
052-4-75-4570-000	EQUIPMENT RENTAL	15,600	31,900	26,250	38,400	-	38,400	38,400	-	Annual Payment & Transfer to the Equipment Fund
052-4-75-4575-000	GENERAL RENTALS	-	-	-	-	1,650	-	-	-	
052-4-75-4600-000	CONTRACTED REPAIR & MAINT.	17,710	66,152	158,670	72,000	-	72,000	72,000	-	Pond Dredging; Pipe & Outfall Repairs; Repair/Rebuild Manhole Structures
052-4-75-4630-000	MISCELLANEOUS	-	-	8,485	-	-	-	-	-	
TOTAL CONTRACTUAL SERVICES		**120,236**	**179,421**	**281,887**	**218,772**	**30,817**	**220,461**	**247,439**	-	
052-4-75-4746-506	CAPITAL IMPROVEMENTS	-	52,586	-	-	-	-	-	-	
052-4-75-4798-000	DEPRECIATION	99,533	106,553	127,751	106,553	-	127,751	127,751	-	
TOTAL CAPITAL		**99,533**	**159,139**	**127,751**	**106,553**	-	**127,751**	**127,751**	-	
052-4-75-4920-000	OTHER OPERATING TRANSFERS	80,000	80,000	80,000	80,000	80,000	80,000	80,000	-	Needs to reflect same as 001-3992
TOTAL TRANSFERS		**80,000**	**80,000**	**80,000**	**80,000**	**80,000**	**80,000**	**80,000**	-	
052-4-90-4810-000	BONDING & DEBT ISSUANCE - INTEREST	32,257	32,902	38,906	39,134	29,777	53,648	53,648	-	Interest; debt repayment for utility capital projects 2006A GO Utility Revenue - 2.0%; 2014A GO Utility Revenue - 31.14%; 2015A GO Refunding (2006A) - 2.0%; 2015A GO Refunding (2009A) - 34.0%; 2016A GO Utility Revenue - 11.4%; 2017A GO Utiltiy Revenue - 5.28%; 2018A GO Utility Revenue - 10.45%
052-4-90-4820-000	BONDING & DEBT ISSUANCE-OTHER	7,795	136	436	403	-	500	500	-	
052-4-90-4820-506	BONDING & DEBT ISSUANCE-OTHER	-	3,029	-	-	-	-	-	-	
052-4-90-4820-508	BONDING & DEBT ISSUANCE OTHER	-	947	11,552	-	-	-	-	-	
052-4-90-4830-000	BANK CHARGES	-	-	-	-	-	-	-	-	
TOTAL DEBT		**40,052**	**37,014**	**50,894**	**39,537**	**29,777**	**54,148**	**54,148**	-	
TOTAL EXPENSES		**506,687**	**627,651**	**714,511**	**624,252**	**231,155**	**684,429**	**731,077**	-	